ANNO VICESIMO QUARTO & VICESIMO QUINTO

VICTORIÆ REGINÆ.

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C A P. XXI.

An Act for granting to Her Majesty certain Duties of Excise and Stamps. [28th *June* 1861.]

Most Gracious Sovereign:

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Public Expenses, and making an Addition to the Public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Grant of Duties specified in Schedules annexed.

1. There shall be charged, collected, and paid for the Use of Her Majesty, Her Heirs and Successors, the several Duties of Excise and Stamps specified and contained in the Schedules marked respectively (A.) and (B.) to this Act annexed, which said Duties shall commence and take effect at or from the respective Times specified or mentioned

in that Behalf in the said Schedules; and where with regard to any of such Duties no Time is so specified for the Commencement thereof, the same shall commence and take effect from and after the passing of this Act: Provided, that the last-mentioned Duties imposed on any of the several Instruments, Matters, and Things described in the said Schedule (B.) shall be chargeable in respect of such of them only as shall be dated, or, if there be no Date, made or signed at any Time after the Day of the passing of this Act.

Power to Licensed Dealers in Spirits taking out an additional Licence to retail and send out Foreign or British Spirits in less Quantities than Two Gallons.

2. Any Person duly licensed as a Dealer in Spirits in *England* may take out an additional Licence authorizing him to sell by Retail Foreign or *British* Spirits in any Quantity not less than One reputed Quart Bottle, or, as to Foreign Liqueurs, in the Bottles in which the same may have been imported, not to be drunk or consumed upon the Premises; and any Licensed Dealer taking out such additional Licence may send out or deliver any such Spirits without the Certificate required by Law in such Cases, if the Quantity does not exceed One Gallon at a Time, and such Spirits are not sent to the Stock of any Dealer or Retailer: Provided always, that nothing herein contained shall extend to repeal, alter, or affect Section One hundred and sixty-nine of the Act of the last Session of Parliament, Chapter One hundred and fourteen: Provided further, that, notwithstanding any Provision herein-after contained, all Penalties to be incurred or recoverable under this Section, or in relation thereto, may be sued for by any Superintendent or Inspector of Police, upon Information and Summons before the Police Court or Justice having Jurisdiction in the Place where the Offence is committed, but the Appropriation of the Penalty shall be the same as is herein-after specified.

Licences may be granted for the Sale of Table Beer by Retail not to be drunk on the Premises, without Persons being rated, or producing Certificate.

3. It shall be lawful for any Person to take out a Licence for the Sale in any House or Shop of Table Beer, at a Price not exceeding the Rate of One Penny Halfpenny the Quart, and not to be drunk or consumed on the Premises where sold; and it shall not be necessary to the obtaining of such Licence that the said House or Shop shall be rated to the Relief of the Poor to any Amount, or that the Person applying for such Licence shall produce any Certificate, or enter into any Bond required by any Act relating to the Sale of Beer by Retail.

Provisions of former Acts to apply to this Act.

4. All the Powers, Provisions, Clauses, Regulations, Allowances, and Exemptions, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts, or any Schedule thereto, relating to any Duties of the same Kind or Description as the several Rates or Duties granted by this Act respectively, and in force at the Time of the passing of this Act, shall respectively be of full Force and Effect with respect to the said Duties by this Act granted respectively, so far

far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said last-mentioned Duties respectively, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually to all Intents and Purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the Duties by this Act granted respectively.

Expiration of Licences granted under this Act. to Hawkers, Pedlars, &c.

5. All Licences to Hawkers, Pedlars, and Petty Chapmen under this Act, where the same shall be respectively granted for any Period exceeding Six Months, shall continue in force until and upon the Thirty-first Day of *July* next following the Date thereof, and no longer; and where they shall be granted for any Period not exceeding Six Months they shall continue in force until and upon the Thirty-first Day of *January* or the Thirty-first Day of *July*, as the Case may be, next following the Date thereof, and no longer.

A Licence may be granted to a Hawker on a Certificate of a Justice or an Officer of Police.

6. Any Licence to a Hawker, Pedlar, and Petty Chapman under this Act may be granted by any authorized Officer of Inland Revenue upon the Person applying for it producing either such Certificate as is now by Law required before receiving a Hawker's Licence, or a Certificate under the Hand of a Justice of the Peace for the County or Place, or any Superintendent or Inspector of Police of or for the District in which the Officer shall reside, that the Applicant for such Licence under this Act is a proper Person to be so licensed.

Not to affect the Licences to Hawkers &c. trading otherwise than as hereinmentioned, nor the Provisions of the Act in force.

7. Provided always, That nothing herein contained shall in any way affect the Licences by Law required to be taken out by Hawkers, Pedlars, and Petty Chapmen travelling or trading in any other Manner than as in the Schedule to this Act is mentioned, or the Duties thereon, nor, save as herein is expressly enacted, any of the Powers, Provisions, Clauses, Regulations, Directions, Fines, Forfeitures, Pains, and Penalties contained in any Act of Parliament in force relating to Hawkers, Pedlars, and Petty Chapmen, or to Stamp Duties.

Licensed Hawkers, &c. may carry and sell Tea and Coffee under an Excise Licence.

8. And whereas Persons licensed under the Laws of Excise to sell Tea and Coffee are restricted in the Sale thereof to Premises of which Entry is required to be made with the Officers of Excise; and it is expedient to allow such licensed Persons who shall also be duly licensed under the Acts in force relating to Hawkers, Pedlars, and Petty Chapmen in *Great Britain* to carry and expose for Sale and sell Tea or Coffee in the Course of their Trading as such Licensed Hawkers,

Hawkers, Pedlars, and Petty Chapmen: Be it enacted, That no Person who shall be duly licensed under the Laws of Excise to sell Tea or Coffee, and also duly licensed as a Hawker, Pedlar, and Petty Chapman, shall be subject to any Penalty or Forfeiture for selling Tea or Coffee elsewhere than on such entered Premises as aforesaid, by reason or on account of his selling Tea or Coffee in the regular Course of his Trading as such Hawker, Pedlar, or Petty Chapman, duly licensed as aforesaid, anything in any Act relating to the Excise to the contrary notwithstanding.

Persons seeking Orders for Goods at other Men's Houses to be deemed Hawkers.

9. Persons going from Town to Town or to other Men's Houses carrying to sell or exposing to Sale any Goods, Wares, or Merchandise, or carrying and exposing Samples or Patterns of any Goods, Wares, or Merchandise to be afterwards delivered, shall be deemed to be and shall be trading Persons within the Meaning of this Act, and of the Acts now in force relating to Hawkers, Pedlars, and Petty Chapmen, and shall be subject and liable to all the Duties, Provisions, Regulations, Pains, and Penalties in and by the said Acts imposed or contained, as if the same were herein repeated and re-enacted with reference to the Persons and Matters and Things aforesaid: Provided that nothing herein contained shall extend to subject Commercial Travellers or other Persons to the Duties and Provisions of the said Acts by reason merely of their selling or seeking Orders for Goods, Wares, or Merchandise to or from Persons who are Dealers therein, and who buy to sell again, nor to Persons licensed by the Excise to deal in Spirits, Wine, or Beer, or to the Agents of such last-mentioned Persons, nor to Persons who are the real Workers or Makers of any Goods or Wares, or the Servants of such Persons seeking Orders for any of such Goods or Wares.

Who shall be deemed House Agents, and required to be licensed as such.

10. Every Person who, as an Agent for any other Person, shall, for or in expectation of Fee, Gain, or Reward of any Kind, advertise for Sale or for Letting any furnished House or Part of any furnished House, or who shall by any Public Notice or Advertisement, or by any Inscription in or upon any House, Shop, or Place used or occupied by him, or by any other Ways or Means, hold himself out to the Public as an Agent for selling or letting furnished Houses, and who shall let or sell, or agree to let or sell, or make or offer or receive any Proposal, or in any way negotiate for the selling or letting of any furnished House or Part of any furnished House, shall be deemed to be a Person using and exercising the Business, Occupation, and Calling of a House Agent within the Meaning of this Act and the Schedule (B.) hereto, and shall be licensed accordingly: Provided that no Person shall be deemed to be such House Agent by reason of his letting, or agreeing or offering to let, or in any way negotiating

negotiating for the letting, of any House not exceeding the annual Rent or Value of Twenty-five Pounds: Provided also, that any Story or Flat rated and let as a separate Tenement shall be considered to be a House for the Purposes of this Enactment.

By whom Licences to House Agents shall be granted, and the Date and Continuance thereof.

11. The Commissioners of Inland Revenue, and any Person authorized by them, shall, after the Fifth Day of *July* One thousand eight hundred and sixty-one, grant Licence to any Person who shall apply for the same to use and exercise the Business, Occupation, and Calling of a House Agent, which Licence shall also authorize the Person to whom it is granted to use and exercise the Calling or Occupation of an Appraiser; and any such Licence issued between the Fifth Day of *July* and the Fifth Day of *August* in any Year shall be dated on the Sixth Day of *July*, and any such Licence issued at any other Time shall bear the Date of the Day on which the same shall be issued, and every such Licence shall continue in force from the Day of the Date thereof until and upon the Fifth Day of *July* then next following and no longer.

Penalty on House Agents acting without a Licence.

12. Every Person who shall use or exercise the Business, Occupation, or Calling of a House Agent, without having a Licence in force under this Act so to do, shall forfeit the Sum of Twenty Pounds.

Exceptions.

13. Provided always, That this Act shall not extend to require any Agent employed in the Management of Landed Estates, or any Attorney, Solicitor, Proctor, Writer to the Signet, Agent or Procurator admitted in any Court of Law, or any Conveyancer, who shall as such have taken out his annual Certificate, or any Auctioneer or Appraiser, having in force a Licence as such, to take out a Licence under this Act as a House Agent.

The Stamp on the Lease of a furnished House may be adhesive; the same to be cancelled.

14. The Stamp Duty on a Lease or Tack of a furnished Dwelling House for a Term or Period of Time less than a Year, or on an Agreement, or a Minute or Memorandum of an Agreement, containing the Terms and Conditions on which any such House is let, held, or occupied for any such Term or Period of Time, whatever may be the Amount of Rent reserved or made payable, and any Counterpart or Duplicate thereof, may be denoted by an adhesive Stamp affixed thereto, to be provided by the Commissioners of Inland Revenue for that Purpose; and where any such adhesive Stamp shall be used, every Party to the Instrument who shall sign the same shall also at the Time of signing it write upon or across the Stamp his Name, and there shall, before or at the Time of so signing the Instrument by the Party who shall first sign the same, be written upon the Stamp the Date of the Instrument, so that the Stamp may

be appropriated to the Instrument and effectually cancelled and rendered incapable of being used for any other Instrument, and in default thereof the Stamp shall be of no avail, and Proof of the said Writing upon or across the Stamp as aforesaid shall be a necessary Part of the Evidence of the signing or making of the Instrument in any Case where such Instrument is not stamped with an impressed Stamp: Provided always, that where the Persons who as Parties shall sign any such Instrument shall exceed Two, it shall be sufficient if One Person only on each Part shall write his Name on the Stamp.

Penalty for signing any such Agreement not stamped.

15. If any Lease or Tack, or Agreement, Minute or Memorandum of Agreement, herein-before described, or any Duplicate or Counterpart thereof, shall not be written on Paper or Parchment duly stamped for the same, and shall not at the Time of signing the same as aforesaid have affixed thereto the proper adhesive Stamp, or such Stamp, if affixed, shall not be cancelled in manner herein-before mentioned, every Person who shall sign the said Instrument, if there shall be no Stamp thereon or affixed thereto, and every Person who shall make default in signing his Name across the adhesive Stamp, if one shall be affixed thereto, and also, in either of the Cases aforesaid, the Agent or Person who shall prepare or be employed in preparing such Instrument, shall forfeit Five Pounds, which shall be in addition to any Penalty by Law payable on stamping the same: Provided always, that nothing herein contained shall be construed to render any Person liable to any Penalty for or on account of any Letters or Correspondence by Post containing the Terms or Conditions offered or accepted for the taking or letting of any furnished House.

SCHEDULES.

SCHEDULE (A.)

Containing the Duties of Excise granted by this Act.

Retail Licence to Dealers in Spirits.

	£	s.	d.
For and upon every additional Excise Licence to be taken out by any licensed Dealer in Spirits in Great Britain to authorize and empower him to sell by Retail Foreign or British Spirits in any Quantity not less than One reputed Quart Bottle, or as to Foreign Liqueurs in the Bottles in which the same may have been imported, and not to be drunk or consumed on the Premises, the Sum of - -	3	3	0

Licence to sell Table Beer.

For and upon every Excise Licence to be taken out by any Person for the Sale in any House or Shop of Table Beer at a Price not exceeding the Rate of One Penny Halfpenny the Quart, and not to be drunk or consumed on the Premises where sold - - - - - - - -	0	5	0

SCHEDULE (B.)

Containing the Stamp Duties imposed by this Act.

Bill of Exchange (Foreign) for the Payment of Money exceeding 500*l.* drawn out of the United Kingdom, and payable or endorsed or negotiated within the United Kingdom.			
For every 100*l.* and Part of 100*l.* of the Money thereby made payable - - - - - -	0	1	0
Lease or Tack of any furnished Dwelling House for any Term or Period of Time less than a Year, or any Agreement, Minute or Memorandum of Agreement, containing the Term and Conditions on which any such House is let, occupied, or held for any such Term or Period of Time, where the Rent for such Term or Period of Time shall exceed 25*l.* -	0	2	6

And

	£	s.	d.
And where the same, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words therein contained over and above the first 1,080 Words, the further progressive Duty of - - - - -	0	2	6
And for any Duplicate or Counterpart thereof - -	The same Duty or Duties.		
LICENCE to be taken out by any Hawker, Pedlar, or Petty Chapman in Great Britain who shall travel and trade on Foot, without any Horse or other Beast bearing or drawing Burden, and who shall carry his Goods, Wares, or Merchandise to and sell or expose for Sale the same at other Men's Houses only, and not in or at any House, Shop, Room, Booth, Stall, or other Place whatever belonging to or hired or occupied or used by him for selling or exposing the same for Sale in any Town to which he may travel.			
Where such Licence shall be granted for any Period not exceeding Six Months - - - - -	1	0	0
And where the same shall be granted for any Period exceeding Six Months and not exceeding a Year -	2	0	0
LICENCE to be taken out by any such trading Person in Great Britain who shall travel with One Beast of Burden only, that is to say, an Ass or a Mule, or a Horse not exceeding in Height Thirteen Hands, of Four Inches to each Hand,			
Where such Licence shall be granted for any Period not exceeding Six Months - - - - -	2	0	0
And where the same shall be granted for any Period exceeding Six Months and not exceeding a Year -	4	0	0
The several Stamp Duties herein-before contained in this Schedule to be in lieu of the Stamp Duties now payable upon the like Matters under any other Act now in force.			
LICENCE to be taken out yearly after the Fifth Day of July One thousand eight hundred and sixty-one, by every Person who shall use or exercise the Business, Occupation, or Calling of a House Agent - - - - -	2	0	0

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