Acts and Parts of Acts in Schedule repealed.

6. From and after the passing of this Act the several Acts and Parts of Acts in the Schedule hereunto annexed shall be repealed, save so far as may be necessary for supporting or discharging any Proceedings or Liabilities had or incurred thereunder before the passing of this Act.

SCHEDULE to which the foregoing Act refers.

6 Geo. 1. (I.) c. 15. sections 8 and 9.	7 Geo. 4. c. 72. sections 10 and 51.
11 & 12 Geo. 2. (I.) c. 15.	6 & 7 Wm. 4. c. 116. section 109.
13 & 14 Geo. 3. (I.) c. 24.	7 & 8 Vict. c. 106. section 44.
3 Geo. 4. c. 35. section 4.	

CAP. XVIII.

An Act to grant certain Duties of Customs and Inland Revenue.

[13th *May* 1864.]

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 and Drawbacks as specified in Schedules annexed.

1. There shall be charged, collected, and paid, for the Use of Her Majesty, Her Heirs and Successors, the several Rates and Duties of Customs, Excise, Stamps, and Income Tax respectively specified and contained in the several Schedules marked respectively (A.), (B.), (C.), and (D.) to this Act annexed, and there shall be allowed the several Drawbacks specified and contained in the said Schedule (A.); and the said Rates, Duties, and Drawbacks shall respectively take effect at or from the respective Times, and shall continue to be charged, collected, paid, and allowed for and during the Periods respectively specified or mentioned in that Behalf in this Act or in the said Schedules, and where no Time is so specified for the Commencement thereof the same shall commence and take effect from and after the passing of this Act, and where no Period is so specified or limited for the Duration thereof the same shall continue to be charged, collected, paid, and allowed respectively until Parliament shall otherwise order; and the said several Schedules shall be deemed to be Part of this Act.

Provisions of former Acts to apply to this Act.

2. 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 or Drawbacks of the same Kind or Description as the several Rates or Duties or Drawbacks granted and allowed by this Act respectively, and in force at the Time of the passing of this Act, and not hereby expressly repealed, or, as regards the Income Tax, in force on the Fifth Day of *April* One thousand eight hundred and sixty-four (except as herein-after provided), shall respectively be in full Force and Effect with respect to the said Rates, Duties, and Drawbacks by this Act granted and allowed respectively, so 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 Rates

and

and Duties, and the Allowance and Payment of the said Drawbacks 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 Rates, Duties, and Drawbacks by this Act granted and allowed respectively: Provided always, that nothing herein contained shall be construed to continue or revive the Provisions contained in the Forty-second and Forty-fourth Sections of the Act passed in the Twenty-fifth Year of Her Majesty's Reign, Chapter Twenty-two; and that for the Purposes of this Act the Year One thousand eight hundred and sixty-two, mentioned in the Forty-third Section of the said Act, shall be read as and deemed to mean the Year One thousand eight hundred and sixty-four.

Customs.

Commissioners of Customs to provide Standard Samples of Sugar for assessing Duty.

3. For facilitating the due Assessment of the Duties on Sugar, with reference to Colour, Grain, or Saccharine Matter, considered collectively as they affect the general Quality of the Sugar to be assessed with Duty, the Commissioners of Customs shall provide and renew from Time to Time One or more Sample or Samples of each of the respective Qualities, according to which Sugar may be chargeable with Duty upon Importation into *Great Britain* or *Ireland*, such Samples to be approved by the Lords Commissioners of Her Majesty's Treasury, and when so approved shall be deemed to be Standard Samples for the Purpose of assessing the Duty upon Sugar, according as it may be equal to any of such Samples on Comparison therewith by the proper Officer of Customs; and no Sugar shall be chargeable with the Duty payable in respect of any particular Quality or Description for which a Sample is provided as aforesaid unless the same shall be equal to such Sample.

Sect. 4. of 18 & 19 Vict. c. 97. repealed.

4. Section Four of the Act of the Eighteenth and Nineteenth Years of the Reign of Her present Majesty, Chapter Ninety-seven, shall be and the same is hereby repealed.

Excise Licences.

Occasional Licences may be granted to Persons who have taken out Licences under 23 & 24 Vict. cc. 27. and 107. (Refreshment Houses and Wine Retailers); under 4 & 5 Vict. c. 85. (Beer Retailers); and under 6 G. 4. c. 81. (Tobacco Retailers).

5. It shall be lawful for the Commissioners of Inland Revenue, whenever they shall consider it necessary for the Accommodation of the Public, to authorize any Officer of Excise to grant (upon Payment of the respective Duties in that Behalf mentioned in Schedule (B.) to this Act) an Occasional Licence in the several and respective Cases hereinafter mentioned; (that is to say,) to any Person who shall have taken out an Excise Licence under the Acts passed in the Twenty-third Year of the Reign of Her Majesty, Chapter Twenty-seven, and the Twenty-third and Twenty-fourth Years of the same Reign, Chapter One hundred and seven, respectively, to keep a Refreshment House, or to sell by Retail in a Refreshment House Foreign Wine to be consumed therein; or an Excise Licence under the Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth, Chapter Eighty-five, to retail Beer to be drunk or consumed in or upon the House or Premises where sold; or an Excise Licence under the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one, to deal in or sell Tobacco or Snuff; and every such Occasional Licence shall authorize any such Person as aforesaid to exercise and carry on the same Trade and Business as he shall be authorized to carry on by virtue of the Licence granted under the said Acts respectively as aforesaid at any such Place (other than the Place for which his original Licence was granted), and for and during such Space or Period of Time, not exceeding Three consecutive Days at any One Time, as the said Commissioners shall approve, and as shall be specified in such Occasional Licence; provided that the said Occasional Licence shall not protect any such Person in the carrying on of any such Trade or Business as aforesaid unless he shall produce such Licence whenever requested so to do by any Officer of Excise, or by any Constable or Police Officer, at the Time of exercising such Trade or Business; and provided also, that the Conditions and Restrictions contained in the Twentieth Section of the Act of the Twenty-sixth and Twenty-seventh Years of Her Majesty's Reign, Chapter Thirty-three, relating to Occasional Licences, shall apply to the Occasional Licences to be granted under this Act (except in the Case of Occasional Licences to sell Tobacco or Snuff).

Tea Licence at reduced Rate to be granted only on Overseer's Certificate of Rating.

6. No Licence to trade in or sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper at the reduced Duty imposed by this Act on such Licence shall be granted to any Person who shall not produce, at the Time of applying for such Licence, to the Officers of Excise authorized to grant the same, a Certificate in Writing, signed in *England* and *Wales* by an Overseer of the Poor, or in *Scotland* by an Inspector of the Poor, of the Parish, Township, or Place, or in *Ireland* by the Clerk of the Poor Law Union, in which Parish, Township, Place, or Union the House intended to be licensed is situated, certifying the Sum at which the said House is rated to the last Rate made for the Relief of the Poor of such Parish, Township, Place, or Union; provided that where in *Scotland* the House intended to be licensed is not separately rated to the Poor on the Ground of being let at a Rent not amounting to Four Pounds *per Annum*, such Licence shall be granted upon a Certificate signed by such Inspector of the Poor, certifying that such House is not so rated on the Ground aforesaid; and any such Licence which shall be granted without the Certificate aforesaid, or upon a Certificate which shall be false in any Particular, shall be absolutely void; and no such Licence at the reduced Rate aforesaid shall authorize the Sale of any of the Articles mentioned therein at any other Place than the House for which such Licence shall be granted, anything in any Act to the contrary notwithstanding.

Penalty on Overseer, &c. refusing to grant Certificate.

7. If any Overseer of the Poor, Inspector of the Poor, or Clerk of a Poor Law Union shall refuse to grant, when demanded, a Certificate containing the Particulars required by the preceding Section, or shall grant a Certificate which shall be false or untrue in any Particular, he shall forfeit Ten Pounds.

Half-yearly Licences may be granted to Hawkers.

8. Any Licence to be taken out by a Hawker, Pedlar, or Petty Chapman in *Great Britain* may be granted for a Period not exceeding Six Months, on Payment of One Half only of the Amount payable for a Yearly Licence; provided that any such Half-yearly Licence 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.

Stamp Duties.

Definition of "Stock in Trade."

9. For the Purposes of this Act with respect to the Duty on Insurances against Loss or Damage by Fire, "Stock in Trade" shall be understood and deemed to mean Goods, Wares, and Merchandise in the Possession of the Manufacturer thereof for Sale, or in the Possession of any Manufacturer as Materials to be used for the Purpose or in the Process of any Manufacture, or in the Possession of any Trader for Sale in the course of his Trade, or in the Possession of any Person on behalf of such Manufacturer or Trader, or in the Possession of a licensed Pawnbroker, being Goods received by him in Pledge.

Property insured subject to to the reduced Rate of Duty to be distinguished in the Policy and also in the Quarterly Accounts.

Property and Sums insured thereon, may be distinguished by Memorandum on existing Policies.

10. In every Policy by which any Insurance from Loss or Damage by Fire shall be made or renewed upon any Stock in Trade, Machinery, Implements, or Utensils subject to the reduced Rate of yearly Per-centage Duty by this Act imposed, such Stock in Trade, Machinery, Implements, and Utensils, and the Sum or Sums insured thereon, shall be specified and set forth separately from all other Property on which any Insurance shall be made by the same Policy, and the Quarterly Accounts required by Law to be kept and rendered by Persons, Corporations, and Companies insuring against Fire shall contain a separate and distinct Account of all such Insurances as aforesaid, and of the Sums insured thereby respectively, and all other Particulars relating thereto required by Law to be specified or contained in such Quarterly Accounts: Provided that where in any Policy existing at the Time of the passing of this Act Property insured subject to the said reduced Rate of Duty shall not be separately and distinctly specified as herein required, it shall be lawful to distinguish the same and the Sum or Sums insured thereon by any Memorandum to be written or endorsed in or upon such Policy.

Ad valorem Duty chargeable on "Settlements" payable under

11. 'Whereas by an Act passed in the Thirteenth and Fourteenth Years of the Reign of 'Her present Majesty, Chapter Ninety-seven, certain *ad valorem* Stamp Duties were granted 'and made payable under the Head of "Settlement" in the Schedule thereto in respect of 'any definite and certain Principal Sum or Sums of Money, and any definite and certain

'Share

'Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the 'Stocks and Funds of the Governor and Company of the Bank of *England*, or of the Bank 'of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of any other 'Company or Corporation: And whereas it is expedient to explain and amend the said 'Act as herein-after mentioned:' Be it enacted, That the said Duties so granted and made payable as last aforesaid shall be deemed to extend to and shall be chargeable upon or in respect of any definite and certain Principal Sum or Sums of Money of any Denomination or Currency, whether *British*, Foreign, or Colonial, and any definite and certain Share or Shares in the Stocks or Funds of any Foreign or Colonial Government, State, Corporation, or Company whatsoever, as well as upon or in respect of the Shares, Stocks, and Funds specified in the said last-mentioned Schedule.

13 & 14 Vict. c. 97. defined.

12. And where any Principal Sum of Money secured or contracted for by or which may become due or payable upon any Bond, Debenture, Policy of Insurance, Covenant, or Contract shall be settled or agreed to be settled, or such Bond, Debenture, Policy, Covenant, or Contract shall be settled, or assigned or transferred by way of Settlement, or shall be agreed so to be, then and in any of such Cases the same shall be deemed to be a Settlement of such Principal Sum of Money, and shall be chargeable with the said *ad valorem* Stamp Duties on the Amount thereof accordingly: Provided always, that where the Subject of any Settlement shall be a Policy of Insurance, then, if there shall not be any certain Covenant, Contract, or Provision made for keeping up such Policy, or for paying the Premiums which may become payable in that Behalf, the said *ad valorem* Duty shall be chargeable only on the Value of such Policy at the Date of such Settlement.

Settlement of Sums of Money secured by Bonds, Debentures, and other Securities chargeable.

13. And where the Subject of any Settlement chargeable with the said Duties shall be any Share or Shares in any such Stocks or Funds as aforesaid, or any Sum or Sums of Money secured by any Foreign or Colonial Bond, Debenture, or other Security bearing a marketable Value in the *English* Market, then the Value of such Share or Shares, and of such Bond, Debenture, or other Security respectively, shall be ascertained and determined by the average selling Price thereof on the Day or on either of the Ten Days preceding the Day of the Date of the Deed or Instrument of Settlement, or if no Sale shall have taken place within such Ten Days then according to the average selling Price thereof on the Day of the last preceding Sale, and the said *ad valorem* Duties shall be chargeable on such Settlement in respect of the Value so ascertained and determined; and the Value of any Sum or Sums of Money expressed in Coin of a Foreign or Colonial Denomination or Currency shall be determined by the current Rate of Exchange on the Day of the Date of the Deed or Instrument of Settlement, and the said *ad valorem* Duties shall be chargeable in respect of the Value so determined as last aforesaid.

The Value of Shares in Stocks and Funds, and of Sums secured by Foreign or Colonial Securities, and of Sums expressed in Foreign or Colonial Currency, how ascertained and determined.

14. The Stamp Duty by this Act imposed on a Voting Paper as described in Schedule (C.) to this Act may be denoted by an adhesive Stamp, in like Manner as the Stamp Duty on an Instrument appointing a Proxy; and all Provisions and Regulations relating to the Particulars to be inserted in such last-mentioned Instrument, or to the cancelling or obliterating an adhesive Stamp affixed thereto, and all Penalties for any Neglect or Omission to comply with any such Provisions or Regulations, or for making or signing any such Instrument on Paper not duly stamped, or for voting or attempting to vote under any such Instrument not duly stamped, shall be deemed to apply and shall be observed and enforced, *mutatis mutandis*, in relation to any such Voting Paper as aforesaid.

Provisions and Regulations relating to Proxies to apply to Voting Papers.

Income Tax.

15. 'And whereas under and by virtue of the Fortieth Section of the Act passed in the 'Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, Persons 'liable to the Payment of Rent, yearly Interest, or any Annuity or other annual Payment 'therein mentioned, are entitled and authorized on making such Payment to deduct and 'retain thereout the Amount of the Rate of Income Tax which shall be payable at the 'Time when such Payment becomes due:' Be it enacted, That the Persons liable to and making any such Payment as aforesaid shall be entitled and are hereby authorized to deduct and retain thereout the Amount of the Rate or a proportionate Amount of the several Rates

Income Tax levied under Sect. 40. of 16 & 17 Vict. c. 34. to be deducted from Rent, Interest, &c. at the Rate payable during the Period when the same was accruing.

Rates of Income Tax which were chargeable by Law upon or in respect of such Rent, Interest, Annuity, or other annual Payment, or the Source thereof, during the Period through which the same was accruing due, anything in the said recited Act to the contrary notwithstanding.

SCHEDULES.

SCHEDULE (A.)

Containing the RATES and DUTIES of CUSTOMS granted and the DRAWBACKS allowed on the following Articles by this Act.

On and after the under-mentioned Dates, in lieu of the Duties of Customs now charged on the Articles under mentioned, the following Duties of Customs shall be charged thereon, on Importation into Great Britain or Ireland; that is to say,

On and after the Fifth Day of May One thousand eight hundred and sixty-four:

		£	s.	d.
Sugar, viz.:				
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, and Manufactures of Refined Sugar	the Cwt.	0	12	10

On and after the Sixteenth Day of April One thousand eight hundred and sixty-four:

		£	s.	d.
Sugar, viz.:				
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined	the Cwt.	0	11	8
Yellow Muscovado, and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed	the Cwt.	0	10	6
Brown Muscovado Sugar, or Sugar rendered by any Process equal in Quality thereto, and not equal to Yellow Muscovado or Brown Clayed	the Cwt.	0	9	4
Any other Sugar not equal in Quality to Brown Muscovado	the Cwt.	0	8	2
Cane Juice	the Cwt.	0	6	7
Molasses	the Cwt.	0	3	6
Almonds, Paste of	the lb.	0	0	1
Cherries, dried	the lb.	0	0	1
Comfits, dry	the lb.	0	0	1
Confectionery, not otherwise enumerated	the lb.	0	0	1
Ginger (Preserved)	the lb.	0	0	1
Marmalade	the lb.	0	0	1
Plums preserved in Sugar	the lb.	0	0	1
Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated	the lb.	0	0	1

On and after the under-mentioned Dates, in lieu of the Drawbacks now allowed thereon, the following Drawbacks shall be paid and allowed on the under-mentioned Descriptions of Refined Sugar on the Exportation thereof to Foreign Parts, or on Removal to the Isle of Man for Consumption there, or on Deposit in any approved Warehouse, upon such Terms and subject to such Regulations as the Commissioners of Customs may direct, for Delivery from such Warehouse as Ships Stores only, or for the Purpose of sweetening British Spirits in Bond; that is to say,

On and after the Fifth Day of May One thousand eight hundred and sixty-four:

	£	s.	d.
Upon Refined Sugar in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified, and thoroughly dried in the Stove, and being of an uniform Whiteness throughout; and upon such Sugar pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers and at the Expense of the Exporter, and upon Candy, for every Cwt.	0	12	10

	£	s.	d.
Upon Refined Sugar unstoved, pounded, crushed, or broken, and not in anyway inferior to the Export Standard Sample, No. 1., approved by the Lords of the Treasury, and which shall not contain more than Five per Centum Moisture over and above what the same would contain if thoroughly dried in the Stove, for every Cwt. - - - - - -	0	12	2

And on and after the Twenty-first Day of April One thousand eight hundred and sixty-four:

	£	s.	d.
Upon Sugar refined by the Centrifugal or by any other Process, and not in anyway inferior to the Export Standard, No. 3., approved by the Lords of the Treasury, for every Cwt. - - - - - -	0	12	10
Upon Bastard or Refined Sugar unstoved, broken in Pieces, or being ground, powdered, or crushed, not in anyway inferior to the Export Standard Sample, No. 2., approved by the Lords of the Treasury, for every Cwt. -	0	10	10
Upon Bastard or Refined Sugar, unstoved, broken in Pieces, or being ground, powdered, or crushed, not in anyway inferior to the Export Standard Sample, No. 4., approved by the Lords of the Treasury, for every Cwt. -	0	9	6
Upon Bastard or Refined Sugar, being inferior in Quality to the said Export Standard Sample, No. 4., for every Cwt. - - - - -	0	8	2

In lieu of the Duties of Customs now charged on the under-mentioned Articles on their Importation into Great Britain or Ireland, the following Duties of Customs shall be charged on and after the First Day of September One thousand eight hundred and sixty-four; that is to say,

		£	s.	d.
Wheat Barley Oats Rye Peas Beans Maize or Indian Corn Buckwheat Bear or Bigg	the Cwt.	0	0	3

The Duties of Customs now charged on Tea shall continue to be levied and charged,—

On and after the First Day of August One thousand eight hundred and sixty-four until the First Day of August One thousand eight hundred and sixty-five, on Importation into Great Britain or Ireland; that is to say,

		£	s.	d.
Tea - - - - - - -	the lb.	0	1	0

SCHEDULE (B.)

Containing the Duties of EXCISE granted by this Act; that is to say,

On Sugar made in the United Kingdom on and after the Sixteenth Day of April One thousand eight hundred and sixty-four, in lieu of the Duties of Excise now chargeable thereon; (that is to say,)

		£	s.	d.
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, and Manufactures of Refined Sugar -	the Cwt.	0	12	10
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined	the Cwt.	0	11	8
Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed - - - - - -	the Cwt.	0	10	6
Brown Muscovado Sugar, or Sugar rendered by any Process equal in Quality thereto, and not equal to Yellow Muscovado or Brown Clayed -	the Cwt.	0	9	4
Any other Sugar not equal in Quality to Brown Muscovado -	the Cwt.	0	8	2
Molasses - - - - - - -	the Cwt.	0	3	6

On Sugar used in Brewing:

	£	s.	d.
For and upon every Hundred Weight, and so in proportion for any greater or less Quantity than a Hundred Weight, of all Sugar which on or after the Sixteenth Day of April One thousand eight hundred and sixty-four shall be used by any Brewer of Beer for Sale in the brewing or making of Beer - - - - - - - - - -	0	3	4

In lieu of the Duty of Excise on such last-mentioned Sugar granted by any former Act.

On Licences to sell Tea, &c.:

	£	s.	d.
For and upon any Licence to be taken out yearly by any Person to trade in or sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper in any House rated to the Relief of the Poor at a Sum less than Eight Pounds per Annum, the Duty of - - - - - - - - -	0	2	6

In lieu of the Duty of Excise now payable upon such Licence.

On Occasional Licences to Refreshment House Keepers, Wine Retailers, Beer Retailers, and Tobacco Dealers; (that is to say,)

	£	s.	d.
For and upon every Occasional Licence to the Keeper of a Refreshment House, for each and every Day for which such Licence shall be granted	Nil.		
For and upon every Occasional Licence to retail Foreign Wine to be consumed at the Place where sold, for each and every Day for which the same shall be granted - - - - - - - -	0	1	0
For and upon every Occasional Licence to retail Beer to be consumed at the Place where sold, for each and every Day for which the same shall be granted - - - - - - - - -	0	1	0
For and upon every Occasional Licence to deal in or sell Tobacco or Snuff, for each and every Day for which the same shall be granted - -	0	0	4

On Licences to Hawkers and Pedlars:

For and upon any Licence to be taken out on or after the First Day of August One thousand eight hundred and sixty-four, by every Hawker, Pedlar, Petty Chapman, and every other trading Person going from Town to Town, or to other Men's Houses, and travelling either on Foot or otherwise, in Great Britain, carrying to sell or exposing to Sale any Goods, Wares, or Merchandise,

	£	s.	d.
If such trading Person as aforesaid shall travel and trade on Foot, without any Horse or other Beast bearing or drawing Burthen, and 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 that Purpose in any Town to which he may travel, the yearly Duty of - - - - - - -	2	0	0
And if such trading Person shall travel or trade otherwise than as aforesaid, or with a Horse or other Beast bearing or drawing Burthen, the yearly Duty of - - - - - - - - -	4	0	0
And if such trading Person shall travel or trade with more than One Horse or other Beast bearing or drawing Burthen, then for each and every Horse or other Beast with which he shall so travel the yearly Duty of -	4	0	0

In lieu of the Duties now chargeable on Licences to Hawkers and Pedlars in Great Britain.

And the trading Persons described in the Ninth Section of the Act passed in the Twenty-fourth and Twenty-fifth Years of Her Majesty's Reign, Chapter Twenty-one, shall be deemed to be Hawkers and Pedlars subject to the Duties herein contained.

SCHEDULE (C.)

Containing the DUTIES of STAMPS granted by this Act in lieu of the Stamp Duties now chargeable on the several Instruments, Matters, and Things in this Schedule mentioned.

Fire Insurance.

In lieu of the yearly Per-centage Duty now chargeable for or in respect of any Insurance from Loss or Damage by Fire only, which shall be made or renewed on or after the

Twenty-fifth Day of June One thousand eight hundred and sixty-four of or upon any Goods, Wares, or Merchandise, being Stock in Trade, or of or upon any Machinery, Fixtures, Implements, or Utensils used for the Purpose of any Manufacture or Trade, there shall be charged and paid yearly a Duty at and after the Rate of One Shilling and Sixpence per Annum for every One hundred Pounds insured; and when any such Insurance as aforesaid shall be made or renewed at any Time between the Twenty-second Day of April One thousand eight hundred and sixty-four and the said Twenty-fifth Day of June, for any Period of Time extending beyond the said last-mentioned Day, there shall be charged and paid for and in respect of the Time intervening between the making or renewing of the said Insurance and the said Twenty-fifth Day of June, the yearly Percentage Duty at and after the Rate chargeable on the said Twenty-second Day of April, and for and in respect of any subsequent Period, including the said Twenty-fifth Day of June, the Rate of Duty chargeable according to this Resolution; and no Return or Allowance of Duty, except at and after the last-mentioned Rate, shall be made in respect of Time unexpired, or otherwise, on any such Insurance as aforesaid which shall have been made or renewed before the said Twenty-second Day of April One thousand eight hundred and sixty-four.

Letters or Powers of Attorney, Proxies, &c.; (that is to say,)

For and upon any Letter or Power of Attorney:

For the Sale, Transfer, or Acceptance of any of the Government or Parliamentary Stocks or Funds:

	£	s.	d.
If the Value of such Stocks or Funds shall exceed 20*l.* - - -	1	0	0
And if such Value shall not exceed 20*l.* - - - - -	0	5	0

For the Receipt of Dividends or Interest of any of the Government or Parliamentary Stocks or Funds, or of the Stocks, Funds, or Shares of or in any Joint Stock Company or other Company or Society whose Stocks or Funds are divided into Shares and transferable:

	£	s.	d.
If the same shall be for the Receipt of One Payment only - -	0	1	0
And if the same shall be for a continuous Receipt or for the Receipt of more than One Payment - - - - - -	0	5	0

For the Receipt of any Sum of Money, or any Cheque, Note, or Draft for any Sum of Money not exceeding 20*l.* (except in the Cases aforesaid), or any periodical Payment (other than as aforesaid), not exceeding the annual Sum of 10*l.* - - - - - - - - - 0 5 0

Letter or Power of Attorney, Commission, Factory, Mandate, or other Instrument in the Nature thereof:

	£	s.	d.
For the sole Purpose of appointing, nominating, or authorizing any Person to vote as a Proxy or otherwise at One Meeting of the Proprietors or Shareholders of any Joint Stock or other Company, or of the Members of any Society or Institution, or of the Contributors to the Funds thereof, or at One Meeting of any Body exercising a public Trust, in the United Kingdom, or to vote at One Parish Meeting of Heritors or Proprietors of Real or Heritable Property in Scotland - - - - -	0	0	1

Voting Paper; (that is to say,)

Any Instrument for the Purpose of voting by any Person entitled to vote at any such Meeting as aforesaid in any Part of the United Kingdom -	0	0	1

For and upon any Letter or Power of Attorney made by any Petty Officer, Seaman, Marine, or Soldier serving as a Marine, or by the Executors or Administrators of any such Person—

	£	s.	d.
For receiving Prize Money or Wages - - - - -	0	1	0
For and upon any Letter or Power of Attorney of any other Kind or Commission or Factory in the Nature thereof - - - - -	1	10	0

Exemptions.

Any Letter of Attorney for the Receipt of Dividends of any definite and certain Share of the Government or Parliamentary Stocks or Funds producing a yearly Dividend of less than 3*l.*

Any Letter or Power of Attorney or Proxy filed in any Ecclesiastical Court.

Appointments to Ecclesiastical Benefices, &c.

For and upon any Donation or Presentation, by whomsoever made, of or to any Ecclesiastical Benefice, Dignity, or Promotion:

Also for and upon any Collation by any Archbishop or Bishop or by any other ordinary or competent Authority to any Ecclesiastical Benefice, Dignity, or Promotion:

Also for and upon any Institution granted by any Archbishop, Bishop, Chancellor, or other Ordinary, or by any Ecclesiastical Court, to any Ecclesiastical Benefice, Dignity, or Promotion, proceeding upon the Petition of the Patron to be himself admitted and instituted, and not upon a Presentation:

Also for and upon any Nomination by Her Majesty, Her Heirs or Successors, or by any other Patron, to any Perpetual Curacy:

Also for and upon any Licence to hold a Perpetual Curacy not proceeding upon a Nomination:

Where the net yearly Value of any such Benefice, Dignity, Promotion, or Perpetual Curacy—

	£	s.	d.
Shall exceed 50*l.* and not exceed 100*l.*	1	0	0
„ 100*l.* „ 150*l.*	2	0	0
„ 150*l.* „ 200*l.*	3	0	0
„ 200*l.* „ 250*l.*	4	0	0
„ 250*l.* „ 300*l.*	5	0	0
And where such Value shall exceed 300*l.*	7	0	0
And also (where such Value shall exceed 300*l.*) for every 100*l.* thereof over and above the first 200*l.* a further Duty of	5	0	0

Note.—The yearly Value of such Benefice, Dignity, Promotion, or Perpetual Curacy in any and every of the Cases aforesaid to be ascertained and determined by the Certificate of the Ecclesiastical Commissioners for England and Ireland respectively, to be written on the Instrument charged with Duty; provided always, that Two or more Benefices, or a Benefice and any other Ecclesiastical Preferment episcopally or permanently united shall be deemed One Benefice only.

	£	s.	d.
Also for and upon any Collation, Institution, or Admission by any Presbytery or other competent Authority to any Ecclesiastical Benefice in Scotland	2	0	0

Exemptions.

1. Any Collation or Appointment by any Archbishop or Bishop to any Cathedral, Prebend, Dignity, or Honorary Canonry having no Endowment or Emolument attached thereto.
2. Any Institution proceeding upon a Presentation.
3. Any Licence to hold a Perpetual Curacy proceeding upon a Nomination.

SCHEDULE (D.)

Containing the Rates and Duties of Income Tax granted by this Act.

For One Year commencing on the Sixth Day of April One thousand eight hundred and sixty-four, for and in respect of all Property, Profits, and Gains mentioned or described as chargeable in the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, for granting to Her Majesty Duties on Profits arising from

Property, Professions, Trades, and Offices, the following Rates and Duties; (that is to say,)

For every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains (except those chargeable under Schedule (B.) of the said Act), the Rate or Duty of Sixpence.

And for and in respect of the Occupation of Lands, Tenements, Hereditaments, and Heritages chargeable under Schedule (B.) of the said Act, for every Twenty Shillings of the annual Value thereof—

In England the Rate or Duty of Threepence:

And in Scotland and Ireland respectively the Rate or Duty of Twopence Farthing:

Subject to the Provisions contained in Section Three of an Act passed in the last Session of Parliament, Chapter Twenty-two, for the Exemption of Persons whose whole Income from every Source is under One hundred Pounds a Year, and the Relief of those whose Income is under Two hundred Pounds a Year.

CAP. XIX.

An Act to enable Joint Stock Companies carrying on Business in Foreign Countries to have Official Seals to be used in such Countries.

[13th *May* 1864.]

'WHEREAS there have been and may be established in the United Kingdom Companies whose Business is to be carried on in Countries not situate in the United Kingdom, and it is convenient and desirable that Investments may be made, and Mortgages, Conveyances, and Leases taken, and Contracts and Engagements entered into, on behalf of the Company, in such Countries, in the Name of the Company:' Be it therefore 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:

Short Title.

1. This Act may be cited for all Purposes as "The Companies Seals Act, 1864."

Power to Companies to have an Official Seal.

2. Any Company, under "The Companies Act, 1862," whose Objects require or comprise the Transaction of Business, as herein-before mentioned, in Foreign Countries, may cause to be prepared an Official Seal for and to be used in any Place, District, or Territory situate out of the United Kingdom in which the Business of the Company shall be carried on, and every such Official Seal may and shall be a Fac-simile of or as nearly as practicable a Fac-simile of the Common Seal of the Company, with the Exception that on the Face thereof shall be inscribed the Name of each and every Place, District, or Territory in and for which it is to be used: Provided that it shall be lawful for any such Company as aforesaid from Time to Time to break up and renew any Official Seal or Seals, and to vary the Limits within which it is intended to be used.

Power to Companies to appoint Agents abroad to affix Seals.

3. Every Company having or using any such Official Seal as is authorized by this Act may from Time to Time, by any Instrument or Instruments in Writing under the Common Seal of the Company, empower any Agent or Agents specially appointed for the Purpose, or any local Agent, Board, Committee, Manager, or Commissioner appointed under the Provisions of the Articles of Association of such Company, in any Place, District, or Territory situate out of the United Kingdom where the Business of the Company shall for the Time being be carried on, to affix such Official Seal to any Deed, Contract, or other Instrument to which the Company is or shall be made a Party in such Place, District, or Territory, and no other Order of the Company or the Board of Directors thereof shall be necessary to authorize any such Seal to be affixed to any Deed, Contract, or other Instrument.

4. Every