the Charge: Provided also, that the Person making a Charge for an Offence against this Act shall accompany the Constable who shall take into Custody any Person offending as aforesaid to the nearest Police Station House, and there sign the Charge Sheet kept for such Purpose.

Treatment of Charge brought to Police Court while shut.

2. Whenever any Person charged with an Offence under this Act shall be brought to any Station House during the Time when the Police Court shall be shut, it shall be lawful for the Constable in charge of the Station House to require the Person making the Charge to enter into a Recognizance, conditioned as is provided by the Act passed in the Second and Third Years of Her Majesty, Chapter Forty-seven, Section Seventy-two; and upon the Refusal of such Person to do so it shall be lawful for such Constable to discharge from Custody the Person so charged.

CAP. LVI.

An Act for granting to Her Majesty certain Stamp Duties; and to amend the Laws relating to the Inland Revenue. [25th *July* 1864.]

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:

19 G. 2. c. 37.

1. 'Whereas an Act was passed in the Nineteenth Year of King *George* the Second, 'Chapter Thirty-seven, intituled *An Act to regulate Insurance on Ships belonging to the 'Subjects of* Great Britain, *and on Merchandises or Effects laden thereon;* and by Section 'Four of the same Act it is prohibited to make Re-assurance except in the Cases therein 'mentioned: And whereas it is expedient to remove such Restriction:' Be it enacted, That notwithstanding anything contained in the said Act, it shall be lawful to make Re-assurance upon any Ship or Vessel, or upon any Goods, Merchandise or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured, and such Re-assurances shall be deemed to be the Insurance of Interests which may lawfully be insured within the Meaning of the Acts imposing Stamp Duties on Policies of Sea Insurance: Provided always, that if within Three Calendar Months next after the Termination of the Risk on any Policy of Re-assurance Application shall be made to the Commissioners of Inland Revenue, and it shall be proved to their Satisfaction that any such Re-assurance as aforesaid has been made on the same Property or Interest and Risk which shall have been previously assured to the same or some greater Amount by One or more lawful and valid Policy or Policies existing at the Time of making such Re-assurance, and duly stamped for denoting the full and proper Duties chargeable thereon, it shall be lawful for the said Commissioners to make Allowance for the Stamp Duty impressed on the Policy of Re-assurance in like Manner as in the Case of spoiled Stamps on Policies of Insurance under the Act passed in the Fifty-fourth Year of the Reign of King *George* the Third, Chapter One hundred and thirty-three; and the several Provisions of the said Act, so far as they are applicable or can be applied, shall be observed and put in force with respect to the Allowance of the Stamps on the said Policies of Re-assurance.

Re-assurances of Sea Risks may lawfully be made.

On Termination of Risk and Proof of prior Assurance duly stamped, Allowance to be made for Stamp Duty on Policy of Re-assurance.

Bills of Exchange payable on demand and endorsed abroad to be deemed Foreign Bills.

2. Any Bill of Exchange payable on Demand, which shall be endorsed out of the United Kingdom, or purport to be so endorsed, wheresoever the same may have been drawn, shall, for the Purpose of charging the Stamp Duty thereon, be deemed to be a Foreign Bill of Exchange, but shall be chargeable with the same Amount of Stamp Duty as an Inland Bill of Exchange for the Payment of Money otherwise than on Demand, according to the Amount thereby made payable; and the Provisions, Regulations, and Penalties contained in the Fifth Section of the Act passed in the Seventeenth and Eighteenth Years of Her Majesty's

Majesty's Reign, Chapter Eighty-three, shall be deemed to apply to any such Bill so endorsed or purporting to be endorsed as aforesaid as if the same were a Bill drawn out of the United Kingdom.

Stamp Duties on Letters of Attorney for the Receipt of Dividends or Interest of Stocks, Funds, &c.

3. In lieu of the Stamp Duties now payable for or upon any Letter or Power of Attorney for the Receipt of Dividends or Interest of any of the Government or Parliamentary Stocks or Funds, or of the Stocks or Funds of the Secretary of State in Council of *India*, or of *India* Promissory Notes, or registered Promissory Notes, the Interest of which is payable by Bills of Exchange on the Governments of *India*, *Madras*, and *Bombay* respectively, 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, there shall be charged and paid for or upon such Letter or Power of Attorney as aforesaid the following Stamp Duties; (that is to say,)

Where such Letter or Power of Attorney shall be for the Receipt of One Payment only, the Duty of One Shilling:

And where the same shall be for continuous Receipt or for the Receipt of more than One Payment, the Duty of Five Shillings.

Stamp Duties on Probates, Letters of Administration, and Inventories to extend to British Ships at Sea.

4. 'And whereas certain *ad valorem* Stamp Duties are by several Statutes in that 'Behalf granted and imposed upon or in respect of the following Instruments; (that is 'to say,)

'Probate of a Will and Letters of Administration, with or without a Will annexed, to 'be granted in *England* or *Ireland*;

'Inventory to be exhibited and recorded in any Commissary Court in *Scotland* of the 'Estate and Effects of any Person deceased:'

Be it enacted, That the said Stamp Duties shall be charged and paid in respect of the Value of any Ship or any Share of a Ship belonging to any deceased Person which shall be registered at any Port in the United Kingdom, notwithstanding such Ship at the Time of the Death of the Testator or Intestate may have been at Sea or elsewhere out of the United Kingdom; and for the Purpose of charging the said Duties, such Ship shall be deemed to have been at the Time aforesaid in the Port at which she may be registered.

Probates, &c. exempted from Stamp Duty where the Effects do not exceed 100*l.*

5. No Stamp Duty shall be chargeable on any such Probate, Letters of Administration, or Inventory as aforesaid in any Case where the whole Estate and Effects of the deceased Person dying after the passing of this Act (exclusive of what he shall have been possessed of or entitled to as a Trustee for any other Person or Persons, and not beneficially,) shall be sworn not to exceed and shall not actually exceed in Value the Sum of One hundred Pounds.

Stamp Duties on certain Licences to be for the future Excise Duties.

6. 'Whereas it is expedient that the Duties now payable as Stamp Duties upon the 'Licences herein-after mentioned should for the future be and become payable as Duties 'of Excise:' Be it enacted, That on and from and after the First Day of *July* One thousand eight hundred and sixty-four the Duties now payable by Law upon or in respect of the Licences to be taken out in the United Kingdom by Persons carrying on the Trades and Businesses herein-after mentioned, as described and defined by the several Statutes relating to such Licences and Trades or Businesses respectively, (that is to say,)

Appraisers,

Pawnbrokers,

Dealers in Gold and Silver Plate,

Owners, Proprietors, Makers and Compounders of, and Persons uttering, vending, or exposing to Sale, or keeping ready for Sale, any Medicine liable to Stamp Duty,

Hawkers and Pedlars,

House Agents,

Sellers of Playing Cards (being Makers thereof),

And Sellers of Playing Cards (not being Makers thereof),

Shall respectively be denominated and be deemed to be Duties of Excise, and the said Licences respectively shall be granted by such Officer or Officers of Excise and shall be in such Form as the Commissioners of Inland Revenue shall direct in that Behalf; and all Powers and Directions granted to or to be observed by any Officer of Stamps, and now in force,

force, contained in any Act relating to the said Duties or Licences, or to the said Trades and Businesses, or any of them, may be executed and enforced and shall be observed by any Officer of Excise; and all such Duties and all Fines, Penalties, and Forfeitures imposed by any Act or Acts of Parliament upon any Person who shall carry on any of the said Trades or Businesses without being duly licensed, or who shall do or omit to do any Act or Thing in any Manner contrary to the Provisions of any Act of Parliament relating to the said Licences, or to the said Duties, or any of them, may be collected, sued for, recovered, levied, mitigated, paid, and applied by the same Means and Methods, and in like Manner, and under the same general or special Powers, Provisions, Regulations, and Directions as to Appeal, and in all other respects, as any other Duties of Excise, or any Fines, Penalties, or Forfeitures, are directed to be collected, sued for, recovered, levied, mitigated, paid, and applied under any Act relating to the Excise Revenue, as well as by the Means and Methods and in the Manner directed by the said Act or Acts relating to the said Duties or Licences, or to the said Trades or Businesses, and in force at the Time of the passing of this Act.

A Licence may be granted to a Hawker upon the Certificate required by Law, and may be renewed on the Production of a previous Licence.

7. Any Licence to a Hawker, Pedlar, and Petty Chapman in *Great Britain* may be granted by any authorized Officer of Excise upon the Person applying for it producing the Certificate described in the Sixth Section of the Act passed in the Twenty-fourth and Twenty-fifth Years of the Reign of Her present Majesty, Chapter Twenty-one, or in any former Act: Provided always, that it shall be lawful to grant to any Person who shall have taken out a Licence as a Hawker, Pedlar, and Petty Chapman a renewed Licence upon the Production and Surrender of the Licence last previously issued to him as such Hawker, Pedlar, and Petty Chapman, and without the Production of any further or other Certificate, so long as he shall continue to renew his Licence immediately upon the Expiration thereof.

Brewers Licences to expire on the 30th of September in each Year.

8. All Licences granted to Brewers of Beer for Sale after the Thirtieth Day of *September* in the Year One thousand eight hundred and sixty-four shall continue and be in force from the Day of the Date of such Licences respectively until and upon the Thirtieth Day of *September* next after the granting thereof, on which last-mentioned Day all such Licences shall expire.

Sects. 54. to 65. of 7 & 8 Vict. c. 52., and so much of Sect. 13. of 3 & 4 W. 4. c. 68. as relates to Brewers in Ireland, repealed.

9. 'Whereas it is expedient that the Laws relating to Brewers of Beer for Sale should 'be made uniform throughout the United Kingdom:' Be it enacted, That Sections Fifty-four to Sixty-five inclusive (relating to Brewers of Beer in *Ireland*) of the Act passed in the Seventh and Eighth Years of the Reign of King *George* the Fourth, Chapter Fifty-two, and so much of Section Thirteen of the Act passed in the Third and Fourth Years of the Reign of King *William* the Fourth, Chapter Sixty-eight, as prohibits any Brewer from receiving or holding a Licence to sell Beer, Cider, or Spirits by Retail, to be drunk or consumed on the Premises, shall be and the same are hereby repealed, except as to anything done or omitted to be done, or as to any Penalty or Forfeiture which shall respectively have been incurred, before the passing of this Act.

Extension to Ireland of certain Provisions of Acts relating to Brewers in Great Britain.

10. Sections Two and Three of the Act passed in the Fifty-sixth Year of the Reign of King *George* the Third, Chapter Fifty-eight, (as amended and altered by Section Twenty of the Act passed in the Twenty-fifth Year of the Reign of Her present Majesty, Chapter Twenty-two,) and Sections One, Two, and Three of the Act passed in the First and Second Years of the Reign of King *George* the Fourth, Chapter Twenty-two, and also Sections Fifteen and Sixteen of the Act passed in the First Year of the Reign of King *William* the Fourth, Chapter Fifty-one, shall extend to and be in force in *Ireland*, and shall apply to Brewers of Beer in *Ireland*, and to all Acts, Matters, and Things done or to be done in *Ireland*, in like Manner as at the Time of the passing of this Act the said Sections of the several Acts aforesaid do apply to the like Acts, Matters, and Things done or to be done in *Great Britain*.

Couch Frames not to be altered after Entry, unless upon

11. 'And whereas by an Act passed in the Seventh and Eighth Years of the Reign of 'King *George* the Fourth, Chapter Fifty-two, Couch Frames to be used by Maltsters in the 'making of Malt are required to be made and constructed in the Manner and Form thereby 'prescribed

'prescribed, and it is fit and proper, in order to prevent Fraud or Error in the gauging of 'the Corn or Grain, that no Alteration should be made in such Couch Frames without 'previous Notice to the Officers of Excise:' Be it enacted, That if any Alteration shall be made in the Dimensions, Size, or Capacity of any Couch Frame in the Malthouse of any Maltster after Entry thereof made by him with the Officer of Excise without Four Days Notice in Writing having been previously given by such Maltster of the intended Alteration to the Supervisor of Excise of the District in which such Malthouse is situate, the Maltster shall forfeit the Sum of One hundred Pounds, together with all Corn or Grain found in the said Couch Frame.

Notice to Supervisor.

12. 'And whereas Licences for the Sale of Beer, Spirits, and Wine in Inns and Public 'Houses licensed under the Authority of Justices of the Peace in *Scotland* expire on the 'Fifteenth Day of *May* in each Year, and it would be convenient to the Keepers of such 'Inns and Public Houses if the Licences to deal in and sell Tobacco and Snuff therein 'expired on the said Day instead of on the Tenth Day of *October* in each Year as now 'provided by Law:' Be it enacted, That all Licences to deal in or sell Tobacco or Snuff, which shall be granted after the passing of this Act to the Keepers of such Inns or Public Houses as aforesaid, shall expire on the Fifteenth Day of *May* next after the granting of the same; and every such last-mentioned Licence as aforesaid which shall be in force at the Time of the passing of this Act, and which but for this Act would expire on the Tenth Day of *October* next, shall continue in force until the Fifteenth Day of *May* One thousand eight hundred and sixty-five, provided the Holder of any such Licence shall on or before the Eleventh Day of *October* next pay to the proper Collector of Excise in respect of the Continuance of such Licence the Sum of Three Shillings, the Payment of which Sum shall be endorsed by such Collector on the said Licence; and for the Purpose of ascertaining the proportionate Amount of Duty to be paid in respect of any Licence to deal in or sell Tobacco or Snuff which shall be granted after the passing of this Act to any Person intending to keep such Inn or Public House as aforesaid, and who shall be entitled under the Laws of Excise to take out such Licence as a Beginner according to the Quarter of the Year in which such Licence shall be taken out, the Four Quarters of the Year shall be deemed to expire on the Days herein-after mentioned; that is to say, the First Quarter on the Fifteenth Day of *August*, the Second Quarter on the Fifteenth Day of *November*, the Third Quarter on the Fifteenth Day of *February*, and the last Quarter on the Fifteenth Day of *May*.

Tobacco Licences taken out by Keepers of Inns in Scotland to expire on the same Day as Licences taken out by them for the Sale of exciseable Liquors.

13. 'And whereas by the Twenty-fifth Section of an Act passed in the Twenty-sixth and 'Twenty-seventh Years of Her Majesty's Reign, Chapter Thirty-three, it is enacted that 'Licences to be taken out for the Sale of Tobacco or Snuff by Innkeepers or Persons 'licensed to sell Beer to be consumed upon the Premises after the Fifth Day of *July* One 'thousand eight hundred and sixty-three should expire on the Tenth Day of *October* next 'after the granting thereof, and it is expedient that such Licences when granted to Persons 'licensed to sell Beer by Retail not to be consumed on the Premises, under an Act passed 'in the First Year of the Reign of King *William* the Fourth, Chapter Sixty-four, and other 'Acts for the Amendment thereof, should also expire on the said last-mentioned Day:' Be it enacted, That all Licences for the Sale of Tobacco or Snuff, which after the passing of this Act shall be granted to Persons licensed to sell Beer as last aforesaid, shall expire on the Tenth Day of *October* next after the granting of the same.

Tobacco Licences granted to Persons who retail Beer not to be consumed on Premises to expire on 10th October in each Year.

14. 'And whereas by the Sixth Section of the Act passed in the Eighth Year of Her 'Majesty's Reign, Chapter Fifteen, it is enacted that any Auctioneer, having in force a 'Licence on which the Duty under the Provisions of that Act has been paid, may sell by 'Auction any Property, Goods, or Commodities mentioned in the said Section without 'taking out any other Licence in such respect: And whereas Persons holding Licences as 'Auctioneers do under Colour thereof carry on the Business of Dealers and Traders in 'Commodities for the dealing in and selling of which Excise Licences are by Law required 'to be taken out, and it is expedient to alter and amend the Law in this respect:' Be it enacted, That no Licence taken out by any Person to exercise or carry on the Trade or Business of an Auctioneer shall authorize such Person to deal in or sell, either on his own

Auctioneers not to deal in or sell exciseable Commodities except upon licensed Premises.

Account or for his own Benefit, or on Account of or for the Benefit of any other Person, any Commodities for the dealing in or selling of which an Excise Licence is required, except upon Premises in respect of which the Owner of such Commodities shall have taken out and shall have in force at the Time of the Sale thereof the proper Excise Licence for the Sale of such Commodities; provided that any such licensed Auctioneer may sell by Auction, by Sample, in any Town or Place, any such Commodities as aforesaid, if the Owner thereof shall be duly licensed for the Sale of such Commodities in the same Town or Place; and provided also, that the Commissioners of Inland Revenue may in their Discretion authorize any licensed Auctioneer to sell any such Commodities by Auction where they shall be satisfied that the said Commodities are the Property of a private Person, and are not sold for Profit or by way of Trade; and if any Person shall sell by Auction any such Commodities contrary to or otherwise than as allowed by this Section, he shall incur the Penalties imposed upon Persons dealing in or selling such Commodities without the Excise Licences required by Law.

Postage Stamps may be received in Payment of Taxes in Scotland and Ireland.

15. It shall be lawful for the Lords Commissioners of Her Majesty's Treasury, if they shall see fit, and under such Regulations, Conditions, and Limitations as they shall think proper, to authorize and direct the Commissioners of Inland Revenue and their Officers to receive Postage Stamps as and for Payment of the respective Taxes of Land Tax and Assessed Taxes and Income Tax, or any of them, which may become due or payable in *Scotland* or *Ireland;* and, under such Regulations as aforesaid, such Postage Stamps shall be delivered over to the Postmaster General or his Officers, and the Amount or Value thereof be paid out of the Revenue of the Post Office to the Inland Revenue, and accounted for as Monies arising from the said Taxes.

Persons admitted Barristers in England or in Ireland may be admitted in the other Part of the United Kingdom on Payment of the Stamp Duty of 10*l.* only.

16. 'Whereas the Stamp Duty chargeable on the Admission of any Person to the Degree 'of Barrister-at-Law in either of the Inns of Court in *England* is Fifty Pounds, and the 'Stamp Duty chargeable on the Admission of any Person to the like Degree in the Inns 'of Court in *Ireland* is also Fifty Pounds, but of the latter Sum Ten Pounds is payable to 'the Treasurer of the Society of *King's Inns*, to be applied as the Society may direct:' Be it enacted, That where any Person duly admitted to the said Degree in *Ireland*, and having paid the full Stamp Duty chargeable thereon, shall be admitted as aforesaid in *England*, his latter Admission shall be chargeable with the Stamp Duty of Ten Pounds only for the Use of Her Majesty's Revenue; and where any Person duly admitted to the said Degree in *England*, and having paid the full Stamp Duty chargeable thereon, shall be admitted as aforesaid in *Ireland*, his latter Admission shall be chargeable with the Stamp Duty of Ten Pounds only for the Use of the said Society of *King's Inns*, to be paid over to the Treasurer of the said Society, and applied as directed or authorized by the Statutes in that Behalf.

Parts of certain Stamp Duties to be paid direct to the Treasurer of King's Inns, Ireland, instead of into the Exchequer as heretofore.

17. 'Whereas by an Act passed in the Fifth and Sixth Years of the Reign of Her 'present Majesty, Chapter Eighty-two, and the several Acts continuing and confirming 'the same, the Receiver General of Stamp Duties is required to pay Parts of certain Stamp 'Duties in the said first-recited Act mentioned at the Receipt of Her Majesty's Exchequer 'in *Ireland*, and the Commissioners of Her Majesty's Treasury for the Time being are 'directed to pay the same to the Treasurer of the Society of *King's Inns*:' Be it enacted, That the said Receiver General shall pay the same to the said Treasurer instead of to the Receipt of Her Majesty's Exchequer in *Ireland* as directed by the said Acts, to be applied as in the said Acts mentioned.

Provisions of former Acts to apply to this Act.

18. All the Powers, Provisions, Clauses, Regulations, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts 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, and not hereby expressly repealed, shall respectively be in full Force and Effect with respect to the said Rates and Duties by this Act granted respectively, so far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said last-mentioned Rates and Duties, 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

Purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the Rates and Duties by this Act granted respectively.

Taxes in Scotland may be paid by means of Post Office Orders.

19. When any Person liable to the Payment of any of the Duties of Land Tax, Assessed Taxes, or Income Tax in *Scotland* shall have received the accustomed Notice thereof, it shall be lawful for him, within Twenty-one Days after receiving such Notice, to produce the same at any Money Order Office of the General Post Office in *Scotland*, and pay to the Postmaster there the Sum payable according to such Notice, and thereupon the said Postmaster shall deliver to him a Post Office Order payable at the General Post Office in *London* to the Receiver General of Inland Revenue for the said Sum, less the Commission for such Order, which Order such Person shall forthwith transmit to the Collector at the Office for Receipt in a Letter prepaid by being duly stamped with the proper Postage Stamp or Stamps, specifying the Particulars of the Payment in such Form as shall be provided by the Commissioners of Inland Revenue for that Purpose, and delivered to the said Person along with the said Order; and upon the Receipt of the said Order and Letter, with the Particulars and in the Form aforesaid, the Collector shall credit the Person named in the said Letter with the Amount specified in the said Order, and with the said Commission, in like Manner as if the same had been paid to the Collector in Cash.

CAP. LVII.

An Act to make Provision respecting the Acquisition of Lands required by the Admiralty for the Public Service, and respecting the Use and Disposition thereof, and the Execution of Works thereon. [25th *July* 1864.]

'WHEREAS it is expedient to make Provision for the Acquisition by the Admiralty, by Agreement, of Lands required for the Public Service:

'And whereas it is expedient to consolidate into One General Act sundry Provisions 'usually introduced into Special Acts from Time to Time empowering the Admiralty to 'purchase particular Lands for the Public Service by Agreement or compulsorily, and that 'as well for the Purpose of avoiding the Necessity of repeating such Provisions in each of 'the several Special Acts as for insuring greater Uniformity in the Provisions themselves:

'And whereas it is expedient to make Provision respecting the Use and Management of 'Lands held by the Admiralty for the Public Service, and respecting the Disposition 'thereof when no longer required for the Public Service, and also respecting the Execution 'of Works by the Admiralty in certain Cases:'

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:

Preliminary.

Short Title.

1. This Act may be cited as The Admiralty Lands and Works Act, 1864.

Interpretation of Terms.

2. In this Act—

The Term "the Admiralty" means the Lord High Admiral of the United Kingdom or the Commissioners for executing the Office of Lord High Admiral:

The Term "the Lands Clauses Acts" means with respect to Lands in *England* The Lands Clauses Consolidation Act, 1845, and with respect to Lands in *Scotland* The Lands Clauses Consolidation (*Scotland*) Act, 1845, together with in each Case The Lands Clauses Consolidation Acts Amendment Act, 1860, and with respect to Lands in *Ireland* The Railways Act (*Ireland*), 1851, including Acts incorporated in or amending the same:

The Term "Lands" includes any Estate, Term, Easement, Right, or Interest in, to, over, or affecting Lands.