be done by such Substitutes, or any or either of them, shall be of the same Efficacy in Law as if done by the said Chairman upon whom such Duties would have otherwise devolved under the said Acts, or by his Deputy duly appointed; and each of such Substitutes shall receive in the same Manner the same Amount of Remuneration in all respects as the Deputy of such Chairman duly appointed under the said Acts would have been entitled to receive.

Barristers to revise Register of Parliamentary Voters for City of Dublin.

III. The Register which shall be so annually made, revised, and corrected by the Substitutes so to be appointed as aforesaid shall be so made, revised, and corrected between the Eighth Day of *September* inclusive and the Twenty-fifth Day of *October* inclusive in each Year, and shall be the true and only annual Register for the Time being of Parliamentary Voters for the City of *Dublin;* subject only to such Appeal as is provided for by the said recited Act of the Thirteenth and Fourteenth Years of the Reign of Her present Majesty.

Short Titles.

IV. The Barristers so to be appointed as aforesaid shall be called by the Name of "Revising Barristers;" and that in citing this Act in any Instrument, Document, Pleading, Proceeding, or Act of Parliament it shall be sufficient Designation to use the Expression "The *Dublin* Parliamentary Revising Act (1853)."

Removal of Doubts respecting Rate Books.

V. 'And whereas Doubts have arisen as to whether the Books of the Collectors General 'of Rates in the City of *Dublin*, or the Books of the Boards of Guardians of the North and 'South *Dublin* Unions of the said City, are the Rate Books contemplated by the said Act 'of the Thirteenth and Fourteenth Years of the Reign of Her present Majesty, and it is 'expedient to remove such Doubts:' Be it therefore enacted, That the Books of the said Collector General of Rates shall be deemed and taken to be the Rate Books contemplated by the said last-mentioned Act as regards all Portions of the City comprehended within the Municipal District of the said City, and that the Tender or Payment of the Poor's Rate by the said Act directed to be made, and the Notice of Claim to be rated, in like Manner directed to be served upon the said Guardians, shall, in respect of any Property situated within the Municipal District of the said City, in future be made to and served upon the said Collector General of Taxes, either in Person or through the Clerk in the public Office of the said Collector General, in manner as directed by the said Act.

CAP. LIX.

An Act to repeal certain Stamp Duties, and to grant others in lieu thereof, to amend the Laws relating to Stamp Duties, and to make perpetual certain Stamp Duties in *Ireland*. [4th *August* 1853.]

'WHEREAS it is expedient to repeal the Stamp Duties now payable in respect of the 'several Instruments, Matters, and Things mentioned or described in the Schedule 'to this Act annexed, and to impose other Stamp Duties in lieu thereof; and it is also 'expedient to amend the Laws relating to the Stamp Duties:' 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:

Stamp Duties on Instruments in the Schedule annexed repealed, and others granted in lieu.

I. From and after the Tenth Day of *October* One thousand eight hundred and fifty-three the several Stamp Duties now payable in *Great Britain* and *Ireland* respectively, under or by virtue of any Act or Acts of Parliament for or in respect of the several Instruments, Matters, and Things mentioned or described (otherwise than by way of Exception) in the Schedule to this Act annexed, and whereon other Duties are by this Act granted, shall respectively cease and determine, and shall be and the same are hereby repealed; and in lieu and instead thereof there shall be granted, raised, levied, collected, and paid in and throughout the United Kingdom of *Great Britain* and *Ireland*, to and to the Use of Her Majesty, Her Heirs and Successors, for and in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule, or for or in respect of the Vellum, Parchment,

Parchment, or Paper upon which any of them respectively shall be written, the several Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the said Schedule, which said Schedule, and the several Provisions, Regulations, Directions, and Exemptions therein contained with respect to the said Duties, and the Instruments, Matters, and Things charged therewith or exempted therefrom, shall be deemed and taken to be Part of this Act, and shall be applied, observed, and put in execution accordingly: Provided always, that nothing herein contained shall extend to repeal or alter any of the said Stamp Duties now payable in relation to any Deed or Instrument which shall have been signed or executed by any Party thereto, or which shall bear Date before or upon the Tenth Day of *October* One thousand eight hundred and fifty-three.

The new Duties to be denominated Stamp Duties, and to be under the the Care of the Commissioners of Inland Revenue.

Powers and Provisions of former Acts to be in force.

II. The said Duties by this Act granted shall be denominated and deemed to be Stamp Duties, and shall be under the Care and Management of the Commissioners of Inland Revenue for the Time being; and all the Powers, Provisions, Clauses, Regulations, Directions, Allowances, and Exemptions, Fines, 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 heretofore payable in *Great Britain* and *Ireland* respectively, and in force at the Time of the passing of this Act, shall respectively be in full Force and Effect with respect to the Duties by this Act granted, and to the Vellum, Parchment, and Paper, Instruments, Matters, and Things charged and chargeable therewith, and to the Persons liable to the Payment of the said Duties, 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 Duties hereby granted, 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 said Duties by this Act granted.

Stamps denoting Duty of 1*d.* on Receipts and Drafts may be impressed or affixed.

III. The Duties of One Penny by this Act granted on Receipts and on Drafts or Orders for the Payment of Money respectively may be denoted either by a Stamp impressed upon the Paper whereon any such Instrument is written or by an adhesive Stamp affixed thereto, and the Commissioners of Inland Revenue shall provide Stamps of both Descriptions for the Purpose of denoting the said Duties.

Where adhesive Stamps are used to denote the Duties on Receipts, Drafts, or Orders, the Stamps to be cancelled by writing the Name on it.

IV. In any Case where an adhesive Stamp shall be used for the Purpose aforesaid on any Receipt or upon any Draft or Order respectively chargeable with the Duty of One Penny by this Act, the Person by whom such Receipt shall be given or such Draft or Order signed or made shall, before the Instrument shall be delivered out of his Hands, Custody, or Power, cancel or obliterate the Stamp so used, by writing thereon his Name or the Initial Letters of his Name so and in such a Manner as to show clearly and distinctly that such Stamp has been made use of, and so that the same may not be again used; and if any Person who shall write or give any such Receipt or Discharge or make or sign any such Draft or Order with any adhesive Stamp thereon, shall not *bond fide* in manner aforesaid effectually cancel or obliterate such Stamp, he shall forfeit the Sum of Ten Pounds.

Penalty for committing Frauds in the Use of adhesive Stamps.

V. If any Person shall fraudulently get off or remove, or cause or procure to be gotten off or removed, from any Paper whereon any Receipt or any Draft or Order shall be written, any adhesive Stamp, or if any Person shall affix or use any such Stamp which shall have been gotten off or removed from any Paper whereon any Receipt or any Draft or Order shall have been written, to or for any Receipt, Draft, or Order, or any Paper whereon any such Receipt, Draft, or Order shall be or be intended to be written; or if any Person shall do or practise or be concerned in any fraudulent Act, Contrivance, or Device whatever, not specially provided for by this or some other Act of Parliament, with Intent or Design to defraud Her Majesty, Her Heirs or Successors, of any Duty by this Act granted upon Receipts or upon Drafts or Orders, every Person so offending in any of the said several Cases shall forfeit the Sum of Twenty Pounds.

VI. For better securing the Stamp Duties by Law chargeable on Policies of Insurance upon Lives, and for preventing Frauds in respect of any such Insurances:

Every

In case of any Insurance for Lives, a Stamp Policy to be made out.

Every Person who shall make or agree to make, or shall receive any Premium or valuable Consideration for making, any Assurance or Insurance upon any Life or Lives, or upon any Event or Contingency relating to or depending upon any Life or Lives, shall, within One Calendar Month after the Payment or giving of any such Premium or Consideration, make out and sign or execute, or cause and procure to be made out and signed or executed upon Vellum, Parchment, or Paper, duly stamped, a Policy of such Assurance or Insurance, and have the same ready to be delivered to the Party entitled thereto, and shall upon Demand made by any such Party, or any Agent in that Behalf duly authorized, deliver the same to him, or in default in any of the Cases aforesaid shall forfeit the Sum of Fifty Pounds:

Officers of Insurance Companies to be answerable for Default.

Every Person who at the Time of the Payment or giving of any such Premium or Consideration shall be a Managing Director of or the Secretary to or other principal Officer of any Society or Company receiving any such Premium or Consideration, shall be deemed to be a Person making or agreeing to make such Assurance or Insurance, and shall be subject and liable to the Penalty by this Act imposed for any such Default as aforesaid.

Articles of Clerkship to Attorneys of the County Palatine Courts may be stamped for Admission of the Clerk into Superior Courts on Payment of the additional Duty only.

VII. 'Whereas by an Act passed in the Fifty-fifth Year of the Reign of King *George* the 'Third, Chapter One hundred and eighty-four, certain Stamp Duties are imposed on any 'Articles of Clerkship or Contract whereby any Person shall first become bound to serve as 'a Clerk in order to his Admission as an Attorney or Solicitor in any Court; that is to say, 'in order to Admission in any of the Courts at *Westminster*, the Stamp Duty of One hundred 'and twenty Pounds, and in order to Admission in any of the Courts of the Counties 'Palatine, the Stamp Duty of Sixty Pounds: And whereas where any Person has become 'bound and has served as a Clerk under any such Articles or Contract stamped with the said 'Duty of Sixty Pounds in order to his Admission as an Attorney or Solicitor in any of the 'Courts of the Counties Palatine, he is capable of being admitted in any of Her Majesty's 'Courts at *Westminster*, but only upon the Payment of the further Stamp Duty of One 'hundred and twenty Pounds; and it is expedient to afford Relief in such Cases:'

Where any Person shall have become bound as a Clerk in order to his Admission as an Attorney or Solicitor in any of the Courts of the Counties Palatine by Articles or Contract stamped with the said Duty of Sixty Pounds, then upon Payment of such further Sum of Money as with the said Duty of Sixty Pounds will make up the full Stamp Duty which, at the Date of such Articles or Contract, was payable by Law on Articles of Clerkship in order to Admission in any of the Courts at *Westminster*, it shall be lawful for the Commissioners of Inland Revenue and they are hereby required to stamp the said Articles or Contract with a Stamp or Stamps to denote such further Duty, and thereupon such Articles or Contracts shall be as valid and effectual for entitling such Person to Admission in any of the Courts at *Westminster* as if the same had been duly stamped with such full Duty in the first instance.

VIII. 'And whereas by an Act passed in the Forty-eighth Year of the Reign of King 'George the Third, Chapter One hundred and forty-nine, Section Thirty-eight, Persons 'intromitting with or entering upon the Possession or Management of any Personal or 'Moveable Estate or Effects in *Scotland* of any Person dying, are required to exhibit a full 'and true Inventory, duly stamped, to be recorded as in the said Act is provided, of all the 'Personal or Moveable Estate and Effects of the Deceased already recovered or known to 'be existing; and if at any subsequent Period a Discovery shall be made of any other 'Effects belonging to the Deceased, an additional Inventory of the same is in like Manner 'to be exhibited and recorded; and every such additional Inventory is chargeable by Law 'with the full *ad valorem* Stamp Duty payable in respect of the total Amount or Value 'of the Estate and Effects specified therein, and in any such former Inventory; and 'thereupon the Party exhibiting the same is entitled to receive back the Amount of the 'Stamp Duty paid on such former Inventory; and it is expedient to prevent the Incon-'venience attending the Over-payment of the Stamp Duty in such Cases by charging on 'any such additional Inventory the deficient Stamp Duty only:'

Additional Inventories in Scotland to be chargeable with additional Duty only.

Every such additional Inventory to be made and recorded as aforesaid shall be chargeable only with such Amount of Stamp Duty as, together with the Stamp Duty charged upon any former duly stamped Inventory of the Estate and Effects of the same deceased Person already exhibited and recorded, shall make up the full Amount of Stamp Duty chargeable by Law in respect

respect of the total Amount or Value of all the Estate and Effects of the said Deceased specified in the said additional and any such former Inventory.

Licences to perform Divine Service in certain Cases free from Stamp Duty.

IX. No Licence granted to any Spiritual Person to perform Divine Service in any Building approved by the Bishop in lieu of any Church or Chapel whilst the same is under Repair or is rebuilding, or in any Building so approved for the Convenience of the Inhabitants of a Parish resident at a Distance from the Church or consecrated Chapel, shall be chargeable with any Stamp Duty.

X. 'And whereas by the said Act passed in the Fifty-fifth Year of the Reign of King 'George the Third, it is provided that where any Property is sold and conveyed subject to 'any Debt or Sum of Money to be afterwards paid by the Purchaser, the same shall be 'deemed to be Purchase or Consideration Money in respect whereof the said *ad valorem* Duty 'charged upon the Sale and Conveyance of Property is to be paid: And whereas it has 'been held and determined that the said *ad valorem* Duty is payable in respect of any such 'Sum or Debt only where the Purchaser is personally liable or bound, or undertakes or 'agrees to pay the same or to indemnify the Vendor against the same; and it is expedient 'to alter and amend the Law in this respect:'

Where Property is sold subject to any Mortgage, the Mortgage Money deemed Part of Purchase Money, whether agreed to be paid by Purchaser or not.

Where any Lands or other Property shall be sold and conveyed subject to any Mortgage, Wadset, or Bond, or other Debt, or to any gross or entire Sum of Money, such Sum of Money or Debt shall be deemed the Purchase or Consideration Money, or Part of the Purchase or Consideration Money, as the Case may be, in respect whereof the said *ad valorem* Duty shall be paid, notwithstanding the Purchaser shall not be or become personally liable or shall not undertake or agree to pay the same or to indemnify the Vendor or any Person against the same, anything in any Act or otherwise to the contrary notwithstanding.

XI. 'And whereas it has been adjudged and determined by Law that upon the Sale of 'Property, where the Consideration expressed in the Conveyance is a Rentcharge or an 'Annuity made subject to Redemption or Repurchase, *ad valorem* Stamp Duty is chargeable 'under the Act passed in the Session of Parliament held in the Thirteenth and Fourteenth 'Years of Her Majesty, Chapter Ninety-seven, only where such Redemption or Repurchase 'may be enforced at the Option of the Vendor, and it is expedient that such Duty should 'be chargeable in all Cases where such Rentcharge or Annuity is made redeemable:'

13 & 14 Vict. c. 97.

Where Property is sold in consideration of a redeemable Annuity, the Redemption Money to be deemed Purchase Money.

In any Case where Property shall be sold and conveyed in consideration of any Rentcharge or Annuity, or any annual or periodical Payment to be made permanently or for any indefinite Period, so that the total Amount of the Money to be paid for such Property cannot be previously ascertained, which Rentcharge, Annuity, or other Payment shall be made subject to Redemption or Purchase upon Terms and Conditions specified in the Deed or Instrument whereby the Property sold shall be conveyed to or vested in the Purchaser, or any Person by his Direction, the Money or the Consideration mentioned in the said Deed or Instrument as that on Payment or Transfer, Delivery or Satisfaction, of which the said Rentcharge, Annuity, or other Payment shall be redeemed or purchased or repurchased, or shall cease to be payable, shall be deemed to be the Purchase Money or Consideration on the Sale of the said Property so sold and conveyed, and in respect of which last-mentioned Purchase Money or Consideration the *ad valorem* Duty shall be chargeable; and where any such last-mentioned Consideration shall consist wholly or in part of any Stock or Security mentioned in the said Act, the Value thereof shall be ascertained as in such Act is in that Behalf provided; and where any such Annuity, Rentcharge, or other Payment aforesaid shall be made subject to Redemption or Purchase or Repurchase or Discontinuance upon Payment or Satisfaction of any Money or Value to be ascertained or calculated in manner provided in the said Deed or Instrument, the Amount of such Money or Value shall, for the Purpose of charging the said *ad valorem* Duty, be ascertained or calculated as in such Deed or Instrument shall be so provided.

XII. 'And whereas by the said Act of the Thirteenth and Fourteenth Years of Her 'Majesty, Chapter Ninety-seven, a Stamp Duty of Five Shillings was granted and imposed 'upon the Duplicate or Counterpart of any Deed or Instrument chargeable with Stamp Duty '(exclusive of progressive Duty) to the Amount of Five Shillings or upwards; and it is 'provided that in such Case the Duplicate or Counterpart shall not be available unless

'stamped

'stamped with a particular Stamp for denoting or testifying the Payment of the full and 'proper Stamp Duty on the original Deed or Instrument; and it is expedient to dispense 'with the said particular Stamp on Counterparts of Leases:'

Counterparts of Leases not required to be impressed with the denoting Stamp.

Notwithstanding anything contained in the said Act, the Counterpart of any Lease of Lands, Tenements, or Hereditaments, being duly stamped with the said Stamp Duty of Five Shillings, or any higher Stamp Duty (exclusive of progressive Duty), and not being executed or signed by or on the Behalf of any Lessor or Grantor, shall be available as a Counterpart without being stamped with a particular Stamp for denoting or testifying the Payment of the Stamp Duty chargeable on the original Lease.

XIII. 'And whereas by the said Act of the Thirteenth and Fourteenth Years of Her 'Majesty, when any Deed or Instrument shall be presented to the Commissioners of Inland 'Revenue, and the Fee of Ten Shillings shall be paid to them for their Opinion as to the 'Stamp Duty with which such Deed or Instrument in their Judgment is chargeable, the said 'Commissioners are required to assess and charge the Stamp Duty on such Deed or Instru-'ment, and, on the same being duly stamped, to impress thereon a particular Stamp to signify 'and denote that the full Amount of Stamp Duty with which such Deed or Instrument is by 'Law chargeable has been paid: And whereas the said Commissioners are not authorized to 'impress a particular Stamp upon any Deed or Instrument not chargeable with any Stamp 'Duty in order to denote that the same is not so chargeable; and it is expedient that Provision 'should be made for that Purpose:'

Commissioners may adjudge Deeds not liable to Stamp Duty.

It shall be lawful for any Person to present to the said Commissioners any Deed or Instrument, and upon Payment of the Fee of Ten Shillings, as in the said Act is mentioned, to require their Opinion whether or not the same is chargeable with any Stamp Duty, and if the said Commissioners shall be of opinion that such Deed or Instrument is not chargeable with any Stamp Duty, it shall be lawful for them and they are hereby required to impress thereon a particular Stamp, to be provided by them for that Purpose, with such Word or Words, or Device or Symbol thereon as they shall think proper in that Behalf, which shall signify and denote that such Deed is not chargeable with any Stamp Duty; and every such Deed or Instrument upon which the said Stamp shall be impressed shall be deemed to be not so chargeable, and shall be receivable in Evidence in all Courts of Law and Equity, notwithstanding any Objection made to the same as being chargeable with Stamp Duty, and not stamped to denote the same: Provided always, that if the said Commissioners shall assess and charge any Stamp Duty upon or in respect of any such Deed or Instrument, and the Party presenting the same and paying such Duty shall declare himself dissatisfied with their Determination, it shall be lawful for him to appeal against the same to Her Majesty's Court of Exchequer, on the Terms and in the Manner in the said Act provided; and the said Court shall hear and determine the Appeal, and decide whether the said Deed or Instrument is chargeable with any, and if any, what Stamp Duty; and if the Court shall be of opinion that the same is not so chargeable, or is chargeable with a less Amount of Duty than shall have been assessed and charged thereon, then the Amount of such Duty or of the Excess (as the Case may be) shall be returned to the Appellant, together with the Sum deposited as in the said Act mentioned; and if the Court shall be of opinion that any further Duty is chargeable on the said Deed or Instrument, such further Duty shall be paid to the said Commissioners, and the Court shall order and enforce the Payment thereof accordingly.

Appeal from the Determination of the Commissioners.

XIV. 'And whereas it would facilitate the Transfer of the Bonds and Mortgages given 'by Public Companies under the Provisions of Acts of Parliament as Securities for Money 'which such Companies are by the said Acts expressly empowered or authorized to borrow, 'if the Transfers or Assignments of such Bonds or Mortgages were endorsed thereon, and 'were exempted from Stamp Duty, and it is expedient to grant such Exemption in consider-'ation of a Composition Stamp Duty being paid on such Bonds and Mortgages on the origina 'making and issuing thereof, in lieu of the Stamp Duty with which such Transfers or 'Assignments would otherwise be chargeable:'

Transfers of Bonds and Mortgages of Public Companies exempted

Where on the original making and issuing of any such Bond or Mortgage as aforesaid, and before any Transfer or Assignment thereof, the same shall be stamped with an Amount of Stamp Duty equal to Three Times the Amount of the *ad valorem* Stamp Duty chargeable thereon by Law, and over and above the said *ad valorem* Duty, then every Transfer or Assignment

Assignment thereafter made of such Bond or Mortgage by Endorsement thereon shall be deemed to be exempt from the Stamp Duty which would otherwise be payable in respect of such Transfer or Assignment: Provided always, that nothing herein contained shall extend to exempt any such Transfer or Assignment from any Stamp Duty to which it may be liable as a Settlement of the Money or Stock secured by such Bond or Mortgage or any Portion thereof. from Stamp Duty on Payment of a Composition.

XV. 'And whereas it is desirable to facilitate the Purchase of stamped Paper, Covers, or 'Envelopes, and of other Stamps for expressing or denoting the Rates or Duties of Postage '(all of which are herein-after designated as Postage Stamps,) and for that Purpose to enable 'certain Persons in the Service of the Post Office to sell Postage Stamps without having any 'such Licence as the Laws now in force require in that Behalf, and without being subject 'or liable to any Penalty for carrying about Postage Stamps for Sale:'

It shall be lawful for the Postmaster General by Writing under his Hand to authorize and appoint any Person in the Service or Employment of the Post Office to sell Postage Stamps at any particular House or Place to be specified for that Purpose, and also any Messenger or other Person employed in the Delivery of Letters sent by Post to carry about for Sale and to sell at any Place Postage Stamps, and all such Persons shall, during the Period that such Authority and Appointment shall remain in force and unrevoked, without any Licence or any Authority other than last aforesaid, be at liberty to sell at any House or Place to be specified as aforesaid, or if so authorized, to carry about for Sale and sell at any Place, any Postage Stamps, and such Persons respectively shall not be subject or liable to any Penalty or Forfeiture for so doing, anything in any Act or Acts to the contrary notwithstanding. Persons authorized by Postmaster General may sell Postage Stamps, or carry same about for Sale, without being subject to Penalty.

XVI. 'And whereas by an Act passed in the Ninth Year of the Reign of King *George* 'the Fourth, Chapter Eighteen, granting Stamp Duties upon Playing Cards made fit for Sale 'or Use in the United Kingdom, such Duties to be denoted on the Ace of Spades of each 'Pack of Cards, it is enacted, that no Playing Cards shall be sold as Waste Cards unless a 'Corner of each Card shall be cut off at least Half an Inch in Depth, and other Provisions 'are therein contained for securing the said Duties: And whereas Packs or Parcels of Cards 'fit and intended for Use and Play, but not containing an Ace of Spades duly stamped, are 'commonly sold under the Pretence of being Waste Cards, each of such Cards having a 'Corner cut off, whereby the said Duties are evaded; and it is expedient to prevent such 'Practice:'

No Playing Cards, except such as shall be *bonâ fide* spoiled and rendered unfit for Use as Playing Cards in the Process of Manufacture, and which shall have a Corner cut off as in the said last-mentioned Act is provided, nor any Cards commonly called or known as Picture Cards or Court Cards, shall be deemed to be Waste Cards; and no Playing Cards except Waste Cards shall be sold otherwise than in Packs, each Pack containing Fifty-two Cards of the Four usual Suits of Thirteen Cards each, including an Ace of Spades duly stamped for denoting the Duty by the said Act granted on a Pack of Cards, and tied up together in manner directed by the said Act; and if any Person shall sell or expose or keep for Sale any Playing Cards, not being a Pack of Cards as aforesaid, and the same not being *bonâ fide* Waste Cards within the Meaning of this Act, he shall for every Pack, Parcel, or separate Quantity of Cards so sold or exposed or kept for Sale forfeit, if he shall not be a licensed Maker of Playing Cards, the Sum of Ten Pounds, and if he shall be such licensed Maker the Sum of Twenty Pounds; and all Cards so sold or exposed or kept for Sale shall be forfeited, and may be seized and taken by any Officer of Inland Revenue, and be disposed of as the Commissioners of Inland Revenue shall direct; provided that if in any Proceeding any Question shall arise whether any Cards are or were *bonâ fide* Waste Cards or not, Proof of the Affirmative thereof shall lie on the Party selling the same or having or keeping the same for Sale. For preventing the Evasion of the Duties on Playing Cards.

XVII. 'And whereas by an Act passed in the Session held in the Seventh and Eighth 'Years of the Reign of King *George* the Fourth, Chapter Fifty-three, Officers of Excise 'and Persons employed in the Collection or Management of or accounting for the Revenue 'of Excise are exempted from serving as Mayor or Sheriff, or in any corporate or parochial 'or other public Office or Employment, or on any Jury or Inquest, or in the Militia; and

'it is expedient to extend the same to all other Officers appointed by or under the Commis-
'sioners of Inland Revenue:'

Exemption of Excise Officers from serving public Offices extended to Officers of Inland Revenue.

No Officer or Person appointed by the Commissioners of Inland Revenue, or employed by them or under their Authority or Direction in any way relating to any of the Duties under their Care or Management shall, so long as he shall continue in and exercise such last-mentioned Office or Employment, be compelled to serve as Mayor or Sheriff, or in any of the Offices, Employments, or Capacities in the said Act and herein-before in that Behalf mentioned.

Allowance for Receipt Stamps on hand.

XVIII. Where any Person shall be possessed of any Stamps rendered useless by this Act, it shall be lawful for the Commissioners of Inland Revenue, on Application to them or to their proper Officer in that Behalf, at any Time within Six Calendar Months after the Commencement of this Act, to cancel and make Allowance for the same, as in the Case of spoiled Stamps, after deducting the Discount by Law granted on the Purchase of Receipt Stamps.

Drafts on Bankers payable to Order on Demand sufficient Authority for Payment without Proof of Endorsement.

XIX. Provided always, That any Draft or Order drawn upon a Banker for a Sum of Money payable to Order on Demand which shall, when presented for Payment, purport to be endorsed by the Person to whom the same shall be drawn payable, shall be a sufficient Authority to such Banker to pay the Amount of such Draft or Order to the Bearer thereof; and it shall not be incumbent on such Banker to prove that such Endorsement, or any subsequent Endorsement, was made by or under the Direction or Authority of the Person to whom the said Draft or Order was or is made payable either by the Drawer or any Endorser thereof.

XX. 'And whereas by an Act passed in the Session of Parliament held in the Fifth and
'Sixth Years of Her Majesty's Reign, Chapter Eighty-two, certain Rates and Duties
'denominated Stamp Duties were granted and made payable in *Ireland* for a limited Term;
'and by Four several Acts passed respectively in the Eighth, Eleventh, Fourteenth, and
'Fifteenth Years of Her Majesty's Reign the same Rates and Duties were continued for
'Four other several and successive Terms, the last of which will expire on the Tenth Day
'of *October* One thousand eight hundred and fifty-three; and it is expedient to make the
'said Rates and Duties perpetual:'

Stamp Duties in Ireland granted by 5 & 6 Vict. c. 82. and continued by 8 & 9 Vict. c. 2. 11 & 12 Vict. c. 9. 14 & 15 Vict. c. 18. 15 & 16 Vict. c. 21. made perpetual.

Acts continued in force.

All the several Sums of Money and Duties and Composition for Duties granted and made payable in *Ireland* by the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Eighty-two, and not repealed by any subsequent Act, and also all Duties now payable in lieu or instead of any of the said Duties which may have been so repealed, shall be and the same are hereby continued and made perpetual, and shall be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors for ever: The said Act of the Fifth and Sixth Years of Her Majesty, and all and every other Act and Acts now in force in relation to the Duties and Composition for Duties which are continued by this Act, shall severally be continued and remain in full Force in all respects in relation to the said Duties and Composition for Duties hereby continued and granted, and all and every the Powers and Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Acts or any of them, and in force as aforesaid, shall severally and respectively be duly observed, practised, applied, and put in execution in relation to the said Duties and Composition for Duties hereby continued and granted, for the charging, raising, levying, paying, accounting for, and securing of the said Duties and Composition for Duties, and all Arrears thereof, and for the preventing, detecting, and punishing of all Frauds, Forgeries, and other Offences relating thereto, as fully and effectually to all Intents and Purposes as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties and Composition for Duties hereby granted.

The SCHEDULE referred to by this Act.

	Duty. £	s.	d.
APPRENTICESHIP and CLERKSHIP.—Indenture, or other Instrument or Writing, containing the Covenants, Articles, or Agreements for or relating to the Service of any Apprentice, Clerk, or Servant who shall be put or placed to or with any Master or Mistress, or to or with any new Master or Mistress, either by Assignment, Transfer, or Turn-over, or upon the Death, Absence, or Incapacity of the former Master or Mistress, or otherwise, to learn any Profession, Trade, or Employment whatsoever (except Articles of Clerkship or Apprenticeship to any Attorney, Solicitor, or other Person in order to Admission in any Court, or in any Office in any Court), or any Writing whatever (except as aforesaid) whereby any such Assignment, Transfer, or Turn-over may be effectuated or ascertained;			
Where no Sum of Money or other Matter or Thing shall be paid, given, assigned, or conveyed, or be secured to be paid, given, assigned, or conveyed to or for the Use or Benefit of the Master or Mistress, with or in respect of any Apprentice, Clerk, or Servant - -	0	2	6
DEBENTURE or Certificate for entitling any Person to receive any Drawback of any Duty or Duties, or Part of any Duty or Duties of Customs or Excise, or any Bounty payable out of the Revenue of Customs or Excise, for or inrespect of any Goods, Wares, or Merchandise exported or shipped to be exported from any Part of the United Kingdom to any Part beyond the Sea;			
Where the Drawback or Bounty to be received shall not exceed Ten Pounds - - - - - - - - -	0	1	0
Where the same shall exceed Ten Pounds and not exceed Fifty Pounds	0	2	6
And where the same shall exceed Fifty Pounds - - -	0	5	0
DRAFT or ORDER for the Payment of any Sum of Money to the Bearer or to Order, on Demand - - - - - - - -	0	0	1

And the following Instruments shall be deemed and taken to be Drafts or Orders for the Payment of Money within the Intent and Meaning of this Act, and of any Act or Acts relating to the Stamp Duties on Bills of Exchange, Drafts, or Orders, and shall be chargeable accordingly with the Stamp Duties imposed by this Act or any such Act or Acts; viz.

All Documents or Writings usually termed Letters of Credit, or whereby any Person to whom any such Document or Writing is or is intended to be delivered or sent shall be entitled, or be intended to be entitled to have Credit with, or in account with, or to draw upon any other Person for, or to receive from such other Person any Sum of Money therein mentioned.

Exemptions from the Duties on Drafts or Orders.

All Drafts or Orders for the Payment of Money to the Bearer on Demand, drawn upon any Banker or Bankers, now by Law exempt from Stamp Duty.

All Letters of Credit, whether in Sets or not, sent by Persons in the United Kingdom to Persons abroad authorizing Drafts on the United Kingdom.

	Duty. £	s.	d.
POLICY of ASSURANCE or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any Life or Lives, or upon any Event or Contingency relating to or depending upon any Life or Lives;			
Where the Sum insured shall not exceed Five hundred Pounds;			
Then for every Fifty Pounds, and any fractional Part of Fifty Pounds - - - - - - - -	0	0	6
And where it shall exceed Five hundred Pounds, and shall not exceed One thousand Pounds;			
Then for every One hundred Pounds, and any fractional Part of One hundred Pounds - - - - - -	0	1	0
And where it shall exceed One thousand Pounds;			
Then for every One thousand Pounds, and any fractional Part of One thousand Pounds - - - - - -	0	10	0
RECEIPT or DISCHARGE given for or upon the Payment of Money amounting to Two Pounds or upwards - - - - - -	0	0	1

EXEMPTION.

Receipts given for Money deposited in any Bank, or in the Hands of any Banker, to be accounted for, whether with Interest or not; provided the same be not expressed to be received of or by the Hands of any other than the Person to whom the same is to be accounted for: Provided always, that this Exemption shall not extend to Receipts or Acknowledgments for Sums paid or deposited for or upon Letters of Allotment of Shares or in respect of Calls upon any Scrip or Shares of or in any Joint Stock or other Company or proposed or intended Company, which said last-mentioned Receipts or Acknowledgments, by whomsoever given, shall be liable to the Duty by this Act charged on Receipts.

CAP. LX.

An Act to amend the Acts regulating the Salaries of Resident Magistrates in *Ireland*. [4th *August* 1853.]

6 W. 4. c. 13. s. 34.

'WHEREAS by an Act passed in the Sixth Year of King *William* the Fourth, Chapter Thirteen, it is enacted, that every Magistrate appointed under that Act should have and receive such Salary by the Year, not exceeding the Sum of Four hundred Pounds, and rateably for any shorter Period, as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* should think fit: And whereas it is expedient that the Lord Lieutenant of *Ireland* should be empowered to vary and classify the Salaries of the Magistrates appointed under the said Act, in like Manner as the Salaries of the Officers of the Constabulary Force in *Ireland* have been classified, for which Purpose it is necessary to authorize the Lord Lieutenant to fix the annual Salaries of a certain Number of such Magistrates at a Sum exceeding Four hundred Pounds *per Annum*:' 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,

Lord Lieutenant may grant to any Magistrate a Salary not exceeding 500*l.* per Annum, but only 20 at One Time to have Salaries exceeding 400*l.*

I. That it shall be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* to grant to any Magistrate heretofore appointed or hereafter to be appointed under the said recited Act a Salary not exceeding Five hundred Pounds by the Year: Provided always, that not more than Twenty of such Magistrates shall at any One Time be entitled to receive Salaries exceeding the annual Rate of Four hundred Pounds: Provided also, that the