Discharge to the Person paying or transferring or depositing the same, and such Payment, Transfer, or Deposit shall have the same Force and Effect as any Payment, Transfer, or Deposit made under the said recited Provision would have had: Provided always, that no Monies shall be so paid or deposited under or by virtue of the Lands Clauses Consolidation Act, 1845, or any Local or Special Act as aforesaid, in case the Party who would have been entitled to the Rents and Profits of the Lands in respect of which such Monies shall be payable, or his or her Guardian or Committee in case of Infancy or Lunacy, shall at any Time before such Payment or Deposit serve or cause to be served a Notice in Writing at the Office of the Company taking the Lands, requesting them not to make the Payment or Deposit.

Provision as to Costs and Appeal.

XIV. In all Proceedings under and by virtue of this Act the said Court of Chancery of the County Palatine and the Court of Appeal hereby constituted respectively shall have full Jurisdiction to deal with the Costs thereof and occasioned thereby, and all Orders made by the said Courts respectively, in pursuance of this Act, shall be subject to Appeal in the same Manner in all respects as any other Orders of the said Court of Chancery of the said County Palatine.

Short Titles.

XV. Whenever it shall be necessary to cite or refer to the said first-recited Act or this Act, it shall be sufficient to cite or refer to the same respectively as the "Court of Chancery of *Lancaster* Act, 1850," and as the "Court of Chancery of *Lancaster* Act, 1854."

CAP. LXXXIII.

An Act to amend the Laws relating to the Stamp Duties. [10th *August* 1854.]

'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 otherwise to 'amend the Laws relating to 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Stamp Duties on Instruments mentioned in Schedule to this Act, payable under other Acts repealed, and the Duties named in said Schedule granted in lieu thereof.

I. From and after the Tenth Day of *October* One thousand eight hundred and fifty-four the 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 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 thereof there shall be granted, charged, and paid in and throughout the United Kingdom of *Great Britain* and *Ireland*, unto and for the Use of Her Majesty, Her Heirs and Successors, upon and in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule, or upon or in respect of the Vellum, Parchment, or Paper, upon which any of them respectively shall be written, the several Duties or Sums of Money specified and set forth in the said Schedule, which said Schedule, and the several Provisions, Regulations, and Directions therein contained, 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 Bill of Exchange, Promissory Note, or other Instrument which shall have been drawn, made or signed, or which shall bear Date before or upon the said Tenth Day of *October* One thousand eight hundred and fifty-four.

The new Duties by this Act granted to be denominated Stamp Duties,

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

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.

and to be under the Care of Commissioners of Inland Revenue.

Powers and Provisions of former Acts to be in force.

III. The Duties by this Act granted in respect of Bills of Exchange drawn out of the United Kingdom shall attach and be payable upon all such Bills as shall be paid, indorsed, transferred, or otherwise negotiated within the United Kingdom wheresoever the same may be payable, and the said Duties shall be denoted by adhesive Stamps, to be provided by the Commissioners of Inland Revenue for that Purpose, and to be affixed to such Bills as hereinafter-directed.

Duties on Bills drawn out of the United Kingdom to be denoted by adhesive Stamps.

IV. Every Bill of Exchange which shall purport to be drawn at any Place out of the United Kingdom shall for all the Purposes of this Act be deemed to be a Foreign Bill of Exchange drawn out of the United Kingdom, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same may have been drawn within the United Kingdom.

Bills purporting to be drawn abroad deemed for the Purposes of this Act to be so drawn.

V. The Holder of any Bill of Exchange drawn out of the United Kingdom, and not having a proper adhesive Stamp affixed thereon as herein directed, shall, before he shall present the same for Payment, or indorse, transfer, or in any Manner negotiate such Bill, affix thereon a proper adhesive Stamp for denoting the Duty by this Act charged on such Bill; and the Person who shall indorse, transfer, or negotiate such Bill shall, before he shall deliver the same out of his Hands, Custody, or Power, cancel the Stamp so affixed by writing thereon his Name or the Name of his Firm and the Date of the Day and Year on which he shall so write the same, to the end that such Stamp may not be again used for any other Purpose; and if any Person shall present for Payment, or shall pay or indorse, transfer or negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid duly affixed, or if any Person who ought as directed by this Act to cancel such Stamp in manner aforesaid shall refuse or neglect so to do, such Person so offending in any such Case shall forfeit the Sum of Fifty Pounds; and no Person who shall take or receive from any other Person any such Bill as aforesaid either in Payment or as a Security, or by Purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any Purpose whatever, unless at the Time when he shall so take or receive such Bill there shall be such Stamp as aforesaid affixed thereon and cancelled in the Manner hereby directed.

The Holder of a Bill drawn out of the United Kingdom to affix an adhesive Stamp thereon before negotiating it.

Penalty for negotiating such Bill without a Stamp affixed or neglecting to cancel such Stamp.

VI. If any Person shall within the United Kingdom draw and issue any Bill of Exchange payable out of the United Kingdom purporting to be drawn in a Set, and shall not draw and issue on Paper duly stamped as required by Law the whole Number of Bills which such Bill purports the Set to consist of, or if any Person shall within the United Kingdom transfer or negotiate any such Bill of Exchange as aforesaid purporting to be drawn in a Set, and shall not at the same Time transfer or deliver on Paper duly stamped as aforesaid the whole Number of Bills which such Bill purports the Set to consist of, every such Person so offending in any of such Cases shall forfeit the Sum of One hundred Pounds; and if any Person shall take or receive in the United Kingdom any such Bill as aforesaid, either in Payment or as a Security or by Purchase or otherwise, without having transferred or delivered to him duly stamped as aforesaid the whole Number of Bills which such Bill purports the Set to consist of, he shall not be entitled to recover on any such Bill, or to make the same available for any Purpose whatever.

Penalty for drawing and issuing, or transferring or negotiating Bills purporting to be drawn in a Set, and not drawing the whole Number of the Set.

Penalty on taking or receiving such Bills.

Unstamped Drafts on Bankers not to be circulated beyond 15 Miles of the Place where made payable.

VII. 'And whereas, under and by virtue of certain Acts relating to Stamp Duties, certain 'Drafts or Orders for the Payment of any Sum of Money to the Bearer on Demand, drawn 'upon any Banker or Person acting as a Banker, residing or transacting the Business of a 'Banker within Fifteen Miles of the Place where such Drafts or Orders are issued, are 'exempted from all Stamp Duty, and it is expedient to prevent the negotiating or circulating 'of such Drafts or Orders unstamped at any Place beyond the Distance of Fifteen Miles from 'the Place where the same are made payable:' Be it enacted, That no such Draft or Order as aforesaid shall, unless the same be duly stamped as a Draft or Order, be remitted or sent to any Place beyond the Distance of Fifteen Miles in a direct Line from the Bank or Place at which the same is made payable or be received in Payment, or as a Security, or be otherwise negotiated or circulated at any Place beyond the said Distance; and if any Person shall remit or send any Draft or Order not duly stamped as aforesaid to any Place beyond the Distance aforesaid, or shall receive the same in Payment or as a Security, or in any Manner negotiate or circulate the same at any such last-mentioned Place, he shall forfeit the Sum of Fifty Pounds.

Penalty on Persons offending.

Drafts lawfully issued unstamped may by affixing thereto an adhesive Stamp be negotiated beyond the Distance of 15 Miles.

VIII. Provided always, That it shall be lawful for any Person who shall receive any such Draft or Order as aforesaid at any Place within the said Distance of Fifteen Miles from the Bank or Place at which the same is made payable, which Draft or Order shall have been lawfully issued unstamped, to affix thereto a proper adhesive Stamp, and to cancel such Stamp by Writing thereon his Name or the Initial Letters of his Name, and thereupon such Draft or Order may lawfully be received and negotiated at any Place beyond the Distance aforesaid, anything herein contained notwithstanding.

Provisions of 17 G. 3. c. 30. as extends to Drafts on Bankers repealed.

IX. 'And whereas an Act was passed in the Seventeenth Year of the Reign of King *George* 'the Third, Chapter Thirty, for restraining the Negotiation of Promissory Notes and Inland 'Bills of Exchange under a limited Sum:' Be it enacted, That the said Act, and any Act or Acts continuing or perpetuating the same, shall, so far as they respectively extend or may be deemed or construed to extend to any Draft on a Banker for Payment of Money held for the Use of the Drawer, be and the same are hereby repealed.

Adhesive Stamps denoting the Duty of One Penny may be used for Receipts or Drafts without regard to their special Appropriation.

X. The adhesive Stamps provided by the Commissioners of Inland Revenue for denoting the Duty of One Penny payable on Receipts and on Drafts or Orders for the Payment of Money to the Bearer or to order on Demand respectively may lawfully be used for the Purpose of denoting the like Amount of Duty either on a Receipt or on such Draft or Order as aforesaid, without regard to the special Appropriation thereof for the other of such Instruments by having its Name on the Face thereof, anything in any Act or Acts contained to the contrary notwithstanding.

What shall be deemed Bank Notes within the Meanings of 7 & 8 Vict. c. 32. and 8 & 9 Vict. cc. 38. & 37.

XI. 'And whereas an Act was passed in the Seventh and Eighth Years of Her Majesty's 'Reign, Chapter Thirty-two, to regulate the Issue of Bank Notes; and an Act was passed 'in the Eighth and Ninth Years of Her Majesty's Reign, Chapter Thirty-eight, to regulate 'the Issue of Bank Notes in *Scotland;* and another Act was passed in the last-mentioned 'Years, Chapter Thirty-seven, to regulate the Issue of Bank Notes in *Ireland;* and in order 'to prevent Evasions of the Regulations and Provisions of the said respective Acts it is 'expedient to define what shall be deemed to be Bank Notes within the Meaning thereof 'respectively:' Be it enacted, That all Bills, Drafts, or Notes (other than Notes of the Bank of *England*) which shall be issued by any Banker or the Agent of any Banker for the Payment of Money to the Bearer on Demand, and all Bills, Drafts, or Notes so issued which shall entitle or be intended to entitle the Bearer or Holder thereof, without Endorsement, or without any further or other Endorsement than may be thereon at the Time of the issuing thereof, to the Payment of any Sum of Money on Demand, whether the same shall be so expressed or not, in whatever Form and by whomsoever such Bills, Drafts, or Notes shall be drawn or made, shall be deemed to be Bank Notes of the Banker by whom or by whose Agent the same shall be issued within the Meaning of the said Three several Acts last mentioned, and within all the Clauses, Provisions, and Regulations thereof respectively.

All Bills, Drafts, and Notes deemed

XII. All Bills, Drafts, and Notes which by or under this Act, or the said Three several Acts last mentioned, or any of them respectively, are declared or deemed to be Bank Notes, shall

shall be subject and liable to the Stamp Duties, and Composition for Stamp Duties, imposed by or payable under any Act or Acts in force upon or in respect of Promissory Notes for the Payment of Money to the Bearer on Demand; and all Clauses, Provisions, Regulations, Penalties, and Forfeitures contained in any Act or Acts relating to the issuing of such Promissory Notes, or for securing the said Stamp Duties and Composition respectively, or for preventing or punishing Frauds or Evasions in relation thereto, shall respectively be deemed to apply to all such Bills, Drafts, and Notes as aforesaid, and to the Stamp Duties and Composition payable upon or in respect thereof, anything in this Act, or any other Act or Acts, to the contrary notwithstanding.

Bank Notes under the above recited Acts liable to Stamp Duties, &c.

XIII. 'And whereas under and by virtue of certain Acts relating to Stamp Duties, Letters 'by the General Post acknowledging the safe Arrival of any Bills of Exchange, Promissory 'Notes, or other Securities for Money are exempted from the Stamp Duty granted and 'imposed on Receipts or Discharges given for or upon the Payment of Money:' Be it enacted, that the said Exemption shall be and the same is hereby repealed.

Exemption from Receipt Stamp Duty of Letters acknowledging Receipt of Bills, &c. repealed.

XIV. 'And whereas under and by virtue of the Laws in force Stamp Duty on Receipts 'given for or upon the Payment of Money to or for the Use of r Majesty, Her Heirs or 'Successors, is made payable by the Person requiring any such Receipt:' Be it enacted, That all such Receipts as last mentioned shall be and the same are hereby exempted from Stamp Duty.

Receipts for Money paid to the Crown exempted from Stamp Duty.

XV. 'And whereas by an Act passed in the Thirteenth and Fourteenth Years of Her 'Majesty's Reign, Chapter Ninety-seven, certain reduced Rates of Stamp Duty were granted 'and made payable under the Head or Title of "Duplicate or Counterpart" in the Schedule 'thereto annexed: And whereas by an Act passed in the last Session of Parliament, Chapter 'Sixty-three, certain Stamp Duties were granted and made payable upon Conveyances, 'Charters, Dispositions, and Contracts described under the Head or Title of "Conveyance" 'in the Schedule to the said last-mentioned Act, but no Provision is made for charging the 'Duplicates or Counterparts of the said Conveyances, Charters, Dispositions, and Contracts 'with the said reduced Duties, and it is expedient to give such Relief in that respect as 'herein after mentioned:' Be it enacted, That it shall be lawful for the Commissioners of Inland Revenue, and they are hereby required, upon Production to them of any such Conveyance, Charter, Disposition, or Contract duly stamped, and of the Duplicate or Counterpart thereof stamped for denoting the Amount of Duty chargeable upon a Duplicate or Counterpart under the said Act of the Thirteenth and Fourteenth Years of Her Majesty, to stamp the said Duplicate or Counterpart with the particular Stamp directed by the said last-mentioned Act to be impressed upon a Duplicate or Counterpart for denoting or testifying the Payment of the full and proper Stamp Duty on the original Deed or Instrument; and if the said Duplicate or Counterpart shall be stamped with any ad valorem Stamp Duty of greater Amount than the Amount of Stamp Duty so chargeable as aforesaid on a Duplicate or Counterpart, the said Commissioners shall allow and repay such Excess of Stamp Duty, and rectify the Stamps accordingly, and thereupon such Duplicate or Counterpart shall be deemed to be duly stamped.

13 & 14 Vict. c. 97.

16 & 17 Vict. c. 63.

Relief to Persons who have made Duplicates of Conveyances described in 16 & 17 Vict. c. 63.

XVI. And where any Conveyance, Charter, Disposition, or Contract described in the Schedule to this Act shall be ma le partly in consideration of such annual Sum as in the said Schedule is mentioned, and partly in consideration of a Sum of Money or Stock as mentioned under the Head or Title of "Conveyance" in the Schedule to the said Act of the Thirteenth and Fourteenth Years of Her Majesty, such Conveyance, Charter, Disposition, or Contract shall be chargeable with the ad valorem Stamp Duties granted by the said Acts respectively in respect of each of the said Considerations; and in any Case where any Deed or Instrument which shall be chargeable with any ad valorem Stamp Duty in respect of any Sum of Money yearly or in gross or any Stock or Security therein mentioned shall be made also for any further or other valuable Consideration, such Deed or Instrument shall be chargeable (except where express Provision to the contrary is or shall be made in any Act of Parliament) with such further Stamp Duty as any separate Deed or Instrument made for such last-mentioned Consideration alone would be chargeable with, except progressive Duty.

Deeds made for several valuable Considerations to be chargeable in respect of each.

Commissioners of Inland Revenue, before assessing the Duty upon any Deed, may require Proof that the Facts upon which the Duty depends are truly stated,

XVII. And to prevent Fraud and Evasion of Stamp Duty in any Case where Application is made to the Commissioners of Inland Revenue to assess and charge the Stamp Duty to which any Deed or Instrument is liable, or to impress on any Deed or Instrument the particular Stamp provided to denote the Payment of the full and proper Duty on the same or on any other Deed or Instrument, or that any Deed or Instrument is not liable to any Stamp Duty, it shall be lawful for the said Commissioners to require such Evidence by Affidavit as they may deem necessary in order to show to their Satisfaction the Quantity of Words contained in any such Deed or Instrument, and whether or not the Consideration, or any definite or certain Sum or Sums of Money, Stock, or other valuable Matter or Thing capable of being ascertained and set forth, or any other Facts, upon the full or proper Statement of any of which Matters and Things in such Deed or Instrument the Stamp Duty which shall be or which ought to be payable thereon shall in any Measure depend, is or are truly and fully set forth therein; and it shall be lawful for the said Commissioners and their Officers in any Case to refuse to impress on any such Deed or Instrument, or any Duplicate or Counterpart respectively, the particular Stamp to denote the Payment of the full and proper Duty as aforesaid, except on Payment of the full Stamp Duty which would be chargeable on such Deed or Instrument if all or any of such Matters and Things aforesaid had been truly set forth therein.

The Affidavit not to be used for any other Purpose.

XVIII. Provided, That no such Affidavit shall be used against any Person making the same in any Proceeding whatever, except only in any Inquiry as to the Stamp Duty with which such Deed or Instrument is chargeable, and every such Person shall, upon Payment of such full Stamp Duty as aforesaid, be relieved from any Penalty, Forfeiture, or Disability he may have incurred by reason of the Omission to state truly in such Deed or Instrument any of the Facts, Matters, and Things aforesaid.

48 G. 3. c. 149.

XIX. 'Whereas by an Act passed in the Forty-eighth Year of the Reign of King *George* 'the Third, Chapter One hundred and forty-nine, certain Penalties and Disabilities were 'imposed upon the Parties to any Deed or Instrument of Conveyance of Property upon Sale, 'wherein the full Purchase or Consideration Money directly or indirectly paid or secured or 'agreed to be paid should not be truly expressed and set forth, and also upon the Attorney, 'Solicitor, Writer to the Signet, or other Person employed in or about the preparing of any 'such Deed or Instrument: And whereas the Sale of a Trade or Business, or the Goodwill 'thereof, has been erroneously considered by some Persons not to be a Sale of Property 'within the Meaning of the Acts imposing ad valorem Stamp Duties on the Conveyance 'thereof, and the Instruments whereby Property of that Description, or whereby certain 'Messuages, Lands, or other Property wherein or whereupon such Trade or Business has been 'carried on, has or have been in such Cases assigned, transferred, or otherwise conveyed to or 'become vested in a Purchaser may not have been stamped with the full and proper Duties 'with which the same were by Law chargeable, and in some Instances the Purchase or 'Consideration Money has been omitted to be fully and truly expressed and set forth as 'required by Law in such Instruments, by reason whereof the Parties to such Instruments, 'and the Attorney, Solicitor, Writer to the Signet, or other Person employed in or about the 'preparing of the same, may have incurred the Penalties, Forfeitures, and Disabilities in that 'Behalf mentioned in and imposed by the said Act of the Forty-eighth Year of King *George* 'the Third, and it is expedient that they should be relieved therefrom, and that such Instru-

Indemnity from Penalties for omitting to state the full Purchase Money in Assignments on the Sale of Goodwill.

'ments should be rendered available in Evidence:' Be it enacted, That in any such Case as aforesaid the Parties to any such Instrument made and bearing Date on or before the Fifteenth Day of *June* One thousand eight hundred and fifty-four, and every Person employed in or about the preparing of the same, shall be and they are hereby declared to be respectively freed, discharged, and indemnified from and against any Penalties, Forfeitures, and Disabilities contained in or imposed by the said last-mentioned Act which may have been incurred by reason of any Omission to express or set forth in any such Instrument the full and true Purchase or Consideration Money upon the sale of the Property thereby conveyed, transferred, assigned, or assured, or vested in the Purchaser; and all such Instruments shall be available in Evidence notwithstanding the full and proper ad valorem Duties which ought to have been paid in respect of the Purchase or Consideration Money therein expressed for the Conveyance, Transfer, or Assignment of any such Trade, Business, or Goodwill shall not have been paid and denoted thereon.

XX. 'And

Stamp Duty on Licences to Pawnbrokers in Dublin reduced.

XX. 'And whereas it is expedient to reduce the Stamp Duty now payable on Licences 'to Pawnbrokers in *Dublin*:' Be it enacted, That the Stamp Duty of Fifteen Pounds now payable on a Licence to be taken out yearly for exercising the Trade or Business of a Pawnbroker within the City of *Dublin*, or the *Circular Road* surrounding the same, shall be reduced to the Sum of Seven Pounds Ten Shillings.

Contracts to serve as Artificers, Servants, &c. in the Colonies exempted from Stamp Duty.

XXI. All Indentures of Apprenticeship, Bonds, Contracts, and Agreements entered into in the United Kingdom for or relating to the Service in any of Her Majesty's Colonies or Possessions abroad of any Person as an Artificer, Clerk, domestic Servant, Handicraftsman, Mechanic, Gardener, Servant in Husbandry, or Labourer shall be and the same are hereby exempted from all Stamp Duty.

Public Maps and Documents not to be liable to Stamp Duty by reason of their being referred to in Deeds or Writings.

XXII. 'And whereas by an Act passed in the Fifty-fifth Year of the Reign of King '*George* the Third, Chapter One hundred and eighty-four, and by the said Act of the 'Thirteenth and Fourteenth Years of Her Majesty respectively, certain Stamp Duties were 'imposed upon any Schedule, Inventory, or Catalogue containing the Matters and Things in 'the said Acts respectively mentioned, which should be referred to in or by and be intended 'to be used or given in Evidence as Part of or as material to any Instrument charged with 'Stamp Duty, but which should be separate and distinct therefrom, and not endorsed on or 'annexed thereto, and Doubts are entertained whether the said Duties extend to certain 'Documents and Writings of a public Character herein-after mentioned:' For the Removal of such Doubts, be it declared and enacted, That the said last-mentioned Stamp Duties shall not extend or be deemed to have extended to any public Map, Plan, Survey, Apportionment, Allotment, Award, or other parochial or public Document or Writing whatsoever made under or in pursuance of any Act of Parliament, and deposited or kept for Reference in any Registry, or in any public Office, or with the public Books, Papers, or Writings of any Parish, by reason of any such Document or Writing as aforesaid being referred to in or by any Deed or Instrument whatever, provided that such Document or Writing be not endorsed on or annexed to such Deed or Instrument.

Leases for a Period less than a Year to be chargeable with Stamp Duty on the Rent reserved.

XXIII. 'And whereas by the said Act of the Thirteenth and Fourteenth Years of Her 'Majesty and this Act respectively certain ad valorem Stamp Duties are granted and imposed 'upon Leases or Tacks of any Lands, Tenements, Hereditaments, or Heritable Subjects at a 'yearly Rent, and Doubts are entertained whether the said Duties extend to any Lease or 'Tack for any Term or Period less than a Year:' For the Removal of such Doubts, be it enacted, That where any Lease or Tack of any Lands, Tenements, Hereditaments, or Heritable Subjects shall be made for any Term or Period less than a Year at a Rent reserved or payable for the same, such Lease or Tack shall be chargeable with the same ad valorem Duty as a Lease or Tack at a yearly Rent of the same Amount as the Sum so reserved or payable.

Allowance on the Purchase of Stamps not exceeding the Rate of 1*s.* Duty for Drafts, Bills, and Notes.

XXIV. And in order to encourage the Purchase of Stamps for Drafts, Bills, and Notes of the several Rates and Denominations herein-after mentioned, and to facilitate the Distribution and Supply thereof, there shall be granted and allowed to every Person who at One and the same Time shall produce at the Office of the Commissioners of Inland Revenue in *London* or *Dublin*, Paper, to be stamped with such Stamps or any of them to the Amount of Five Pounds in the whole, or shall purchase such Stamps or any of them to the like Amount at the Office of the said Commissioners in *London*, *Edinburgh*, or *Dublin*, or of any Distributor or Sub-distributor of Stamps at any Place not within the Distance of Ten Miles from the said Offices respectively, the Allowance following; (that is to say,) on Stamps for denoting any Rate of Duty not exceeding One Shilling on Bills of Exchange, Drafts, or Orders, or Promissory Notes, an Allowance after the Rate of Seven and a Half *per Centum* on the Amount of such Stamp Duties respectively; provided that no Allowance shall be made on any Fraction of a Pound; which said Allowances are in lieu of any Allowance payable on Stamps of the like Rates and Denominations under any other Act or Acts in force.

No Charge to be made for Paper on Sale of Bill or Note Stamps where

XXV. And in consideration that such Allowance as aforesaid is by this Act granted on the Purchase of Stamps of the several Rates and Denominations aforesaid, it shall not be lawful for any Person on the Sale of any such Stamp to make any Charge for the Paper whereon the same is impressed; and if any Person upon the Sale of any Stamp denoting any Rate of Duty not exceeding One Shilling for any Bill of Exchange, Draft or Order, or Promissory

the Rate of Duty does not exceed 1s.

Promissory Note, shall make any Charge for the Paper whereon the same is impressed, or under any Colour or Pretence whatever demand or receive a greater Price or Sum than the Amount of the Stamp Duty, he shall forfeit the Sum of Ten Pounds.

Allowance for Stamps rendered useless by this Act.

XXVI. 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 on or before the Fifth Day of *April* One thousand eight hundred and fifty-five to cancel and make Allowance for the same as in the Case of spoiled Stamps, after deducting the Discount granted and allowed by Law on the Purchase of Stamps of the like Description.

Instruments admissible in Evidence, though not properly stamped.

XXVII. Every Instrument liable to Stamp Duty shall be admitted in Evidence in any Criminal Proceeding, although it may not have the Stamp required by Law impressed thereon or affixed thereto.

The SCHEDULE to which this Act refers.

	Duty. £	s.	d.
INLAND BILL OF EXCHANGE, Draft, or Order for the Payment to the Bearer, or to Order, at any Time otherwise than on Demand, of any Sum of Money			
Not exceeding £5	0	0	1
Exceeding £5 and not exceeding 10	0	0	2
„ 10 „ 25	0	0	3
„ 25 „ 50	0	0	6
„ 50 „ 75	0	0	9
„ 75 „ 100	0	1	0
„ 100 „ 200	0	2	0
„ 200 „ 300	0	3	0
„ 300 „ 400	0	4	0
„ 400 „ 500	0	5	0
„ 500 „ 750	0	7	6
„ 750 „ 1,000	0	10	0
„ 1,000 „ 1,500	0	15	0
„ 1,500 „ 2,000	1	0	0
„ 2,000 „ 3,000	1	10	0
„ 3,000 „ 4,000	2	0	0
„ 4,000 and upwards	2	5	0
FOREIGN BILL OF EXCHANGE drawn in, but payable out of, the United Kingdom,			
If drawn singly or otherwise than in a Set of Three or more, the same Duty as on an Inland Bill of the same Amount and Tenor.			
If drawn in Sets of Three or more, for every Bill of each Set,			
Where the Sum payable thereby shall not exceed £25	0	0	1
And where it shall exceed £25 and not exceed 50	0	0	2
„ 50 „ 75	0	0	3
„ 75 „ 100	0	0	4
„ 100 „ 200	0	0	8
„ 200 „ 300	0	1	0
„ 300 „ 400	0	1	4
„ 400 „ 500	0	1	8
„ 500 „ 750	0	2	6
„ 750 „ 1,000	0	3	4
„ 1,000 „ 1,500	0	5	0
„ 1,500 „ 2,000	0	6	8
„ 2,000 „ 3,000	0	10	0
„ 3,000 „ 4,000	0	13	4
„ 4,000 and upwards	0	15	0
FOREIGN BILL OF EXCHANGE drawn out of the United Kingdom, and payable within the United Kingdom, the same Duty as on an Inland Bill of the same Amount and Tenor.			

	Duty. £ s. d.
FOREIGN BILL OF EXCHANGE drawn out of the United Kingdom, and payable out of the United Kingdom, but indorsed or negotiated within the United Kingdom, the same Duty as on a Foreign Bill drawn within the United Kingdom, and payable out of the United Kingdom.	
PROMISSORY NOTE for the Payment in any other Manner than to the Bearer on Demand of any Sum of Money,	
Not exceeding £5	0 0 1
Exceeding £5 and not exceeding 10	0 0 2
„ 10 „ 25	0 0 3
„ 25 „ 50	0 0 6
„ 50 „ 75	0 0 9
„ 75 „ 100	0 1 0
PROMISSORY NOTE for the Payment, either to the Bearer on Demand or in any other Manner than to the Bearer on Demand, of any Sum of Money,	
Exceeding £100 and not exceeding 200	0 2 0
„ 200 „ 300	0 3 0
„ 300 „ 400	0 4 0
„ 400 „ 500	0 5 0
„ 500 „ 750	0 7 6
„ 750 „ 1,000	0 10 0
„ 1,000 „ 1,500	0 15 0
„ 1,500 „ 2,000	1 0 0
„ 2,000 „ 3,000	1 10 0
„ 3,000 „ 4,000	2 0 0
„ 4,000 and upwards	2 5 0

LEASE OR TACK of any Lands, Tenements, Hereditaments, or Heritable Subjects, for any Term of Years exceeding Thirty-five, at a Yearly Rent, with or without any Sum of Money by way of Fine, Premium, or Grassum paid for the same, the following Duties in respect of such yearly Rent,

	DUTIES. If the Term hall not exceed 100 Years. £ s. d.	If the Term shall exceed 100 Years. £ s. d.
Where the yearly Rent shall not exceed £5	0 3 0	0 6 0
And where the same shall exceed £5 and not exceed £10	0 6 0	0 12 0
„ 10 „ 15	0 9 0	0 18 0
„ 15 „ 20	0 12 0	1 4 0
„ 20 „ 25	0 15 0	1 10 0
„ 25 „ 50	1 10 0	3 0 0
„ 50 „ 75	2 5 0	4 10 0
„ 75 „ 100	3 0 0	6 0 0
And where the same shall exceed £100 then for every £50, and also for any fractional Part of £50	1 10 0	3 0 0

And where any such Lease or Tack as aforesaid shall be granted in consideration of a Fine, Premium, or Grassum, and also of a yearly Rent, such Lease or Tack shall be chargeable also, in respect of such Fine, Premium, or Grassum, with the ad valorem Stamp Duties granted under the Head or Title of "Conveyance" in the Schedule annexed to the Act passed in the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven.

EXEMPTION.

Any Lease made in pursuance of the Trinity College, Dublin, Leasing and Perpetuity Act, 1851.

CONVEYANCE of any Kind or Description whatsoever in England or Ireland, and Charter, Disposition, or Contract containing the first original Constitution of Feu and Ground Annual Rights in Scotland (not being a Lease or Tack for Years), in consideration of an annual Sum payable in perpetuity or for any indefinite Period, whether Fee Farm or other Rent, Feu Duty, Ground Annual, or otherwise - } The same Duties as on a Lease or Tack for a Term exceeding 100 Years, at a yearly Rent equal to such annual Sum.

EXEMPTIONS.

Any Lease or Tack for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted.

Any Grant in Fee Simple or in Perpetuity, made in Ireland, in pursuance of the Renewable Leasehold Conversion Act, or in pursuance of the Trinity College (Dublin) Leasing and Perpetuity Act, 1851.

All which said Leases or Tacks and Grants respectively shall be chargeable with the Stamp Duties to which the same were subject and liable before the passing of the Act 16 & 17 Vict. c. 63.

DUPLICATE or COUNTERPART and PROGRESSIVE DUTY.

EVERY SUCH LEASE or Tack, and every such Conveyance, Charter, Disposition, or Contract as aforesaid hereby charged with Duty, and the Duplicate or Counterpart thereof respectively, shall be chargeable with the respective Stamp Duties granted and made payable under the several Heads or Titles of "Duplicate or Counterpart," and "Progressive Duty," in the Schedule annexed to the Act of the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven.

LICENCE TO DEMISE Copyhold Lands, Tenements, or Hereditaments, or the Memorandum thereof if granted out of Court, and the Copy of Court Roll of any such Licence if granted in Court:

Where the clear yearly Value of the Estate to be demised shall be expressed in such Licence and shall not exceed £75 - - - - - - - - -	The same Duty as on a Lease at a yearly Rent equal to such yearly Value, under the Act of the 13 & 14 Vict. c. 97.		
	£	s.	d.
And in all other Cases - - - - - -	0	10	0

CAP. LXXXIV.

An Act to extend the Provisions of the Acts for the Augmentation of Benefices. [10th *August* 1854.]

29 C. 2. c. 8.

'WHEREAS an Act was passed in the Twenty-ninth Year of the Reign of His late Majesty King *Charles* the Second, intituled *An Act for confirming and perpetuating 'Augmentations made by Ecclesiastical Persons to small Vicarages and Curacies,* the 'Provisions of which were extended by an Act passed in the Session of Parliament held in 'the First and Second Years of the Reign of His late Majesty King *William* the Fourth, 'Chapter Forty-five: And whereas the Powers of the said last-mentioned Act were enlarged 'by the Fourteenth Section of an Act passed in the Session of Parliament held in the First 'and Second Years of the Reign of Her present Majesty, Chapter One hundred and seven: 'And whereas it is expedient that the Provisions and Powers of the said Acts should be 'amended and enlarged:' 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:

I. The