

ANNO QUINTO & SEXTO

GULIELMI IV. REGIS.

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CAP. LXIV.

An Act to alter certain Duties of Stamps and Assessed Taxes, and to regulate the Collection thereof. [9th *September* 1835.]

WHEREAS it is expedient that all Deeds, Bonds, or other Instruments made in *Ireland* for the Purpose of submitting Matters in dispute to Arbitration, and all Awards thereupon, should be exempted from Stamp Duty; be it therefore enacted by the King'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, That from and after the passing of this Act all Deeds, Bonds, Agreements, or other Instruments made and executed in *Ireland*, whereby any Person or Persons shall become bound or agree to submit any Matter in dispute to Arbitration, and also all Awards made in pursuance of any such Submission as aforesaid, shall be and the same are hereby exempted from all Stamp Duty whatsoever.

Agreements to submit to Arbitration and Awards made in Ireland exempted from Stamp Duty.

II. And whereas under and by virtue of the Laws in force in *Great Britain* and *Ireland* respectively Policies of Assurance or Insurance, whereby Insurances are made upon Lives, are chargeable with certain Stamp Duties: And whereas it is expedient to reduce the Stamp Duties chargeable on all such Policies where the Sum insured shall not exceed One hundred Pounds; be it therefore enacted, That from and after the passing of this Act all Stamp Duties now payable under any Act or Acts in force in *Great Britain*

Stamp Duty in Great Britain and Ireland on Policies of Insurance on Lives not exceeding 100*l.* repealed.

and *Ireland* respectively upon any 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shall not exceed One hundred Pounds, shall respectively cease and determine, and shall be and the same are hereby repealed.

Reduced Duties upon Policies of Insurance on Lives not exceeding 100*l.*

III. And be it enacted, That from and after the Commencement of this Act, in lieu and instead of the Duties upon Policies of Assurance or Insurance hereby repealed, there shall be raised, levied, collected, and paid in *Great Britain* and *Ireland* respectively, unto and for the Use of His Majesty, His Heirs and Successors, the several Stamp Duties or Sums of Money following; (that is to say,)

For and upon every 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 Fifty Pounds, the Stamp Duty or Sum of Two Shillings and Sixpence:

And where it shall exceed Fifty Pounds and not exceed One hundred Pounds, the Stamp Duty or Sum of Five Shillings.

Commissioners of the Treasury authorized to compound with the East India Company for the Stamp Duties on India Bonds.

IV. And whereas it is expedient that the Bonds to be made and issued by the *East India* Company for the Payment of any definite and certain Sum of Money should be freed and exempted from all Stamp Duties upon Payment by the said Company of an annual Sum as a Composition for and in lieu of such Duties, in the Manner hereinafter mentioned; be it therefore enacted, That from and after the passing of this Act it shall be lawful for the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, from Time to Time to compound and agree with the *East India* Company for the Payment by the said Company of such an annual Sum of Money as the said Commissioners shall deem to be a reasonable Composition for and in lieu of the Stamp Duties which would otherwise be payable on such Bonds as aforesaid, to be made and issued by the said Company at any Time during the Term for which such Composition shall be made; which said Sum of Money so agreed upon shall be paid to the Receiver General of Stamps and Taxes by Two equal half-yearly Payments on such Days in every Year during the said Term as the said Commissioners shall appoint for that Purpose, and the Payment thereof accordingly shall be secured by the Bond of the said Company, which is hereby exempted from Stamp Duty; and every such Composition shall be made either for One Year or for any Term not exceeding Five Years, at the Discretion of the said Commissioners, and may be renewed and continued from Time to Time for any further Term not exceeding as aforesaid, and for the Payment of the same or any greater or less annual Sum as the said Commissioners shall deem to be reasonable; and upon such Composition being agreed upon and

and secured in manner aforesaid, all the Bonds for the Payment of any definite and certain Sum or Sums of Money which shall be made and issued by the said Company during the Term for which such Composition shall be made, renewed, or continued shall be and the same are hereby freed and exempted from all Stamp Duties.

Transfers in England of the Territorial Debt of the East India Company to be chargeable with a Stamp Duty of 30*s.* only.

V. And whereas under and by virtue of the Laws in force in *Great Britain* the Transfer of any Share in the Stock and Funds of the *East India* Company, whether upon a Sale or otherwise, is subject to a Stamp Duty of One Pound Ten Shillings: And whereas a Portion of the Territorial Debt of the said Company in *India* may be transferred from the Books of the Company in *India* to their Books in *England*, and may be transferrable in such last-mentioned Books in the same Manner as the Stock and Funds of the said Company commonly called *East India* Stock are now transferrable; and it is expedient that all Transfers of the said Territorial Debt which may be made in *England* should be subject only to the same Amount of Stamp Duty as Transfers of Shares in the Stock and Funds of the said Company called *East India* Stock are now subject to as aforesaid; be it therefore enacted, That from and after the passing of this Act every Transfer of any Part of the said Territorial Debt in the Books of the said Company in *England*, whether upon a Sale thereof or otherwise, shall be chargeable with a Stamp Duty of One Pound Ten Shillings and no more.

Letters of Attorney for voting on the Election of East India Directors exempted from Stamp Duty.

VI. And whereas under and by virtue of the Laws in force in *Great Britain* and *Ireland* respectively Letters or Powers of Attorney are chargeable with certain Stamp Duties, and it is expedient to exempt from such Duties the Letters or Powers of Attorney hereinafter mentioned; be it therefore enacted, That from and after the passing of this Act all Letters or Powers of Attorney for voting on any Election of a Director or Directors of the *East India* Company shall be and the same are hereby exempted from all Stamp Duties whatsoever.

Members of any one of the Four Inns of Court may be admitted in any other of the said Inns free of Duty.

VII. And whereas under and by virtue of the Laws in force every Admission of any Person to be a Member of either of the Four Inns of Court in *England* is chargeable with a Stamp Duty of Twenty-five Pounds, and it is expedient to exempt Persons who may be admitted in more than One of the said Inns of Court from the Stamp Duty payable on the latter of such Admissions; be it therefore enacted, That from and after the passing of this Act, where any Person who is or shall be admitted a Member of any one of the said Inns of Court shall afterwards be admitted a Member of any other of the said Inns of Court, the latter Admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former Admission, according to the Laws then in force.

4 & 5 W. 4. c. 54. The Time for giving Notice of Intention to compound

VIII. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to continue for Five Years, from the Fifth Day of* April *One thousand eight hundred and thirty-five, and to amend, the Acts for authorizing a Composition for Assessed Taxes*, Persons who had

for Assessed Taxes enlarged until the 1st Oct. 1835.

had compounded for certain of the Duties of Assessed Taxes under the Acts therein referred to were authorized to continue their former Compositions for a further Term, and Persons who had not so compounded were authorized to compound for the same Duties for the Term and in the Manner and on the Conditions in the said Act mentioned or referred to, provided that such Persons respectively should give Notice of their Intention so to continue their former Compositions or to compound on or before the Fifth Day of *April* One thousand eight hundred and thirty-five in *England*, and on or before the Term of *Whitsunday* in the same Year in *Scotland*, in the Manner in the said Act prescribed; and it is expedient to enlarge the Periods for compounding under the said Act; be it therefore enacted, That the several Periods limited by the said last-recited Act for giving any such Notice as aforesaid in *England* and *Scotland* respectively shall be and the same are hereby extended until the First Day of *October* One thousand eight hundred and thirty-five inclusive; and the respective Surveyors to whom such Notices have been or shall be delivered within the Period limited by this Act shall diligently inquire into and examine such Notices, and certify their Assent or Objection thereto at any Time within One Calendar Month next after the Delivery thereof respectively, or at the furthest within One Calendar Month next after the said First Day of *October;* and the respective Commissioners acting in the Execution of the said Acts are hereby authorized and required to enter into Composition with such Persons respectively who have given or shall within the Period limited by this Act give such Notices as aforesaid, subject to the Rules, Regulations, and according to the Provisions of the said recited Act, in like Manner as if such Notices had been delivered within the Time limited by the said recited Act, provided the Contracts of such Compositions respectively shall be executed by the said Commissioners and the Party compounding on or before the First Day of *December* One thousand eight hundred and thirty-five; and which Contracts of Compositions, when executed by the said Commissioners, or any Two or more of them, and by the Party aforesaid, in the Manner by the said recited Act directed, shall be of the like Force and Effect, and subject to the like Powers and Conditions for Payment, to all Intents as if the said Compositions had been entered into under the Directions of the said recited Act: Provided always, that upon every Contract of Composition executed as aforesaid after the First Day of *October* One thousand eight hundred and thirty-five there shall be paid One Moiety of the annual Amount payable under the same within Ten Days next after the Date of such Contract.

Composition on Four Wheel Carriages drawn by One Horse only declared valid.

IX. And whereas Doubts have arisen whether Persons are entitled to compound under the said last-recited Act for the Duties on Carriages with Four Wheels and drawn by One Horse only; for removing such Doubts be it enacted and declared, That it shall be lawful for any Person keeping any Carriage of the Description aforesaid to compound for the Duties on all such Carriages under the said last-recited Act; and that all Contracts of Composition which have been made or entered into, or which within the Time limited by this Act may be made or entered into, under and in conformity with

with the Provisions of the said recited Act and of this Act, for or in respect of the Duties on any Carriages of the Description aforesaid, shall be and the same are hereby declared to be good, valid, and effectual to all Intents and Purposes whatsoever; and all Persons who have compounded or shall compound for the Duty on any such Carriage shall be at liberty also to set up, keep, and use a Carriage with Four Wheels drawn by Two or more Horses, on Payment of the Difference of Duty, and the Per-centage thereon, in like Manner, and under and subject to the same Conditions, Rules, and Regulations, as Persons who have compounded for a Two-wheel Carriage are by the Laws in force entitled to set up, keep, and use a Carriage with Four Wheels.

Commissioners of the Treasury authorized to appoint Distributors and Sub-Distributors of Stamps to be Collectors of the Land and Assessed Taxes in Scotland.

X. And whereas the Revenues arising from the Duties of Stamps and the Land and Assessed Taxes in *Great Britain* are now under the Care and Management of One Consolidated Board of Commissioners of Stamps and Taxes, and it would facilitate the Collection of the Land and Assessed Taxes in *Scotland*, and tend to reduce the Expence of receiving and remitting that Branch of the Public Revenue, if the several Distributors and Sub-Distributors of Stamps or other Persons employed in the Receipt and Collection of the Stamp Duties in *Scotland* were also appointed Collectors of the Land and Assessed Taxes; be it therefore enacted, That from and after the passing of this Act it shall be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, to appoint such and so many of the Distributors and Sub-Distributors of Stamps in *Scotland*, or such other Persons as the said Commissioners may think fit, to be Collectors or other Officers for collecting and receiving the Land Tax and Assessed Taxes in *Scotland*, and for such Parts of *Scotland* and with such Salaries and Allowances as the said Commissioners of His Majesty's Treasury shall think fit, and such Persons shall hold their respective Offices during the Will and Pleasure of the said Commissioners of His Majesty's Treasury or of the Commissioners of Stamps and Taxes, in such Manner as the said Commissioners of His Majesty's Treasury shall direct; and such Persons shall in all Matters and Things relating to the Execution of their Duties be subject to the Authority, Directions, and Control of the Commissioners of His Majesty's Treasury and the Commissioners of Stamps and Taxes, and shall obey such Orders and Instructions as shall from Time to Time be issued to them by the said Commissioners respectively: Provided always, that the Land Tax Commissioners and Commissioners for putting in execution the Assessed Tax Acts in *Scotland* shall have no Power or Authority whatever to appoint Persons to collect the said Land Tax and Assessed Taxes, or to remove, or call to account or examine, or enforce Payment of Balances due by the Persons appointed by virtue of this Act, any thing in any Act or Acts contained to the contrary notwithstanding: Provided also, that if any Persons other than the Distributors and Sub-Distributors of Stamps in *Scotland* shall be appointed as aforesaid to be Collectors or other Officers as aforesaid, then the Names of such Persons, with their respective Salaries and Allowances, shall be laid by the said Commissioners of His Majesty's Treasury before Parliament within Twenty-one Days after the Commencement of the Session of Parliament which shall next follow every such Appointment.

Proviso.

Such Collectors, &c. to give Security.

XI. And be it enacted, That the Collectors and other Officers to be appointed as aforesaid shall, before they shall act in the Execution of their respective Offices, give Security by Bond to His Majesty, His Heirs and Successors, to such an Amount and in such Terms as the Commissioners of Stamps and Taxes shall think fit, and with sufficient Sureties to the Satisfaction of the said Commissioners.

Bonds, Commissions, &c. under this Act to be free from Stamp Duty and Fees.

XII. And be it enacted, That all Bonds, Bills, and Securities whatsoever to be entered into with or given by the Collectors to be appointed under the Provisions of this Act, or their respective Sureties, with relation to the said Duties of Land and Assessed Taxes respectively, shall be free from all Stamp Duty whatever; and no Collector appointed under this Act as aforesaid shall in any Case be liable to or charged with any Stamp Duty, Fee, or Gratuity on his Commission, Warrant, or other Instrument to be obtained or had, either on his first Appointment or any renewed or succeeding Appointment to be such Collector as aforesaid under this Act, nor to any Fee or Gratuity for any Matter or Thing incident to the Execution of his Office, or for auditing or passing his Accounts, either in His Majesty's Treasury or the Office for Taxes, or any other Office.

43G.3.c.150. Land Tax in Scotland to be collected and paid under the same Rules as the Assessed Taxes.

XIII. And whereas by an Act passed in the Forty-third Year of the Reign of King *George* the Third, intituled *An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the said Acts, so far as the same relate to that Part of* Great Britain *called* Scotland, it is enacted, that the Land Tax in *Scotland* shall be assessed, raised, levied, and paid under the Regulations of the last-recited Act; and it is expedient to alter the said Enactment; be it therefore enacted, That the Land Tax in *Scotland* shall be recovered, levied, collected, and paid under the same Rules, Regulations, Provisions, and Penalties as the Assessed Taxes in *Scotland* now are or may hereafter be recovered, levied, collected, and paid; any thing in the said last-recited Act or any other Act or Acts contained to the contrary thereof in anywise notwithstanding.

44 G. 3. c. 98.

XIV. And whereas by an Act passed in the Forty-fourth Year of the Reign of King *George* the Third, intituled *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper in* Great Britain, *and to grant new and additional Duties in lieu thereof*, a Duty of Two Pounds and Two Shillings, over and above all other Duties, was granted and is now payable in *Great Britain* for every Horse, Mare, or Gelding entered to start or run for any Plate, Prize, Sum of Money, or other Thing whatsoever: And whereas certain Duties of Assessed Taxes, amounting to the Sum of One Pound Eight Shillings and Nine-pence, have also been granted and are now payable in *Great Britain* under Schedule (E.), Number Three, of Two several Acts passed respectively in the Forty-eighth and Fifty-second Years of the Reign of the said King *George* the Third, for every Horse, Mare, or Gelding kept for the Purpose of racing or running for any Plate, Prize, or Sum of Money, or other Thing, or kept in training for any

48G. 3. c. 55. and 52 G. 3. c. 93. Sched. (E.) No. 3.

of the said Purposes: And whereas the said several Duties of Two Pounds Two Shillings and One Pound Eight Shillings and Nine-pence are respectively levied and collected by different Officers and under different Rules and Regulations, and it would give Relief to the Persons chargeable therewith, and tend to facilitate the Collection thereof, if the same were reduced in Amount, and assessed and levied in One Sum, in the Manner herein-after mentioned; be it therefore enacted, That from and after the passing of this Act the said several Duties of Two Pounds Two Shillings and One Pound Eight Shillings and Nine-pence granted and now payable as aforesaid under and by virtue of the said several Acts herein-before recited or referred to shall be and the same are hereby severally repealed, save and except as to any Arrears of the said respective Duties, and any Penalties incurred in relation thereto, all which said Arrears and Penalties may be sued for, recovered, levied, and applied in the same Manner as if this Act had not been passed.

Repeal of the Duties granted by the recited Acts on Race Horses.

XV. And be it enacted, That for and in lieu of the said several Duties by this Act repealed as last aforesaid there shall be granted and payable upon all Assessments made or to be made for any Year commencing from or at any Time after the Fifth Day of *April* One thousand eight hundred and thirty-five, for every Horse, Mare, or Gelding kept or used for the Purpose of racing or running for any Plate, Prize, or Sum of Money, or other Thing, or kept in training for any of the said Purposes, whether in the Stables of the Proprietor or Proprietors or of any other Person or Persons, the annual Sum of Three Pounds Ten Shillings, which shall be charged on the Person or Persons having the Custody, Care, or Management of any such Horse, Mare, or Gelding, and shall be assessed, collected, levied, and applied in like Manner, and under the same Provisions, Rules, and Regulations, as the Duties granted and now payable under Schedule (E.) of the said Acts passed respectively in the Forty-eighth and Fifty-second Years of the Reign of King *George* the Third are now assessed, collected, levied, and applied.

Duty of 3*l.* 10*s.* per Annum to be charged on Race Horses, in lieu of former Duties.

XVI. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to grant Relief from the Duties of Assessed Taxes in certain Cases*, Exemption from Duty for One Horse, Mare, Gelding, or Mule kept and used for the Purpose of riding or drawing any Carriage not chargeable with Duty was granted to every Person occupying a Farm or Estate of less annual Rent or Value than in the said Act is specified, under and subject to the Provisoes and Conditions therein mentioned: And whereas Doubts have arisen as to the Persons entitled to the Relief intended to be granted under the said Exemption; for the Removal whereof be it enacted and declared, That so far as relates to any Assessment of the Duties of Assessed Taxes made or to be made for any Year commencing from or at any Time after the Fifth Day of *April* One thousand eight hundred and thirty-five the said Exemption shall be deemed and construed to extend only to such Occupiers of Farms or Estates under the Rent or Value in the said Act specified as obtain their Livelihood principally by Husbandry on such Farms or Estates in their respective Occupation, under

Exemption granted to Farmers from the Duty on One riding Horse by 4 & 5 W. 4. c. 73. explained and amended.

under and subject, nevertheless, to the several Provisoes and Conditions in the said recited Act contained.

Exemption granted to certain Officers by 52G. 3. c. 93. Sched. (C.) for One Male Servant, being a Soldier, extended to such Number of Servants, being Soldiers, as may be allowed to each Officer by the Regulations of the Service.

XVII. And whereas under and by virtue of an Act passed in the Fifty-second Year of the Reign of King *George* the Third, intituled *An Act for granting to His Majesty certain new and additional Duties of Assessed Taxes, and for consolidating the same with the former Duties of Assessed Taxes*, Exemption from the Duties payable for Male Servants retained or employed in the several Capacities mentioned in Schedule (C.), Numbers One and Two, to the said Act annexed, is granted to the several Officers herein-after described, every such Officer retaining or employing as a Servant One Male Person only; (that is to say,) to every Officer serving in any Regiment of Horse or Dragoons under the Rank or not receiving the Pay of a Field Officer, for One Servant, being actually a Soldier in the Regiment, Troop, or Squadron to which such Officer shall belong; and to every Officer serving in any Regiment of Artillery, Infantry, Royal Marines, Royal Garrison Battalions, or Corps of Engineers, for One Servant, being actually a Soldier in the Regiment or Company to which such Officer shall belong: And whereas it is expedient to extend the said Exemption in the Manner herein-after mentioned; be it therefore enacted, That upon all Assessments made or to be made for any Year commencing from or at any Time after the Fifth Day of *April* One thousand eight hundred and thirty-five the said Exemption shall be and the same is hereby extended and granted to all Officers serving in any Regiment of Horse or Dragoons, or in any Regiment of Artillery, Infantry, Royal Marines, Royal Garrison Battalions, or Corps of Engineers, for so many Male Servants, being such Soldiers as aforesaid, as may be allowed to them respectively by the Regulations of the Public Service, in whatever Capacity any such Soldier may be employed, and without regard to any other Male Servants retained or kept by any such Officer, and for which he may be liable to be assessed: Provided always, that all such Servants shall be duly returned to the Assessor and the Exemption claimed in manner aforesaid.

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