



CHAP. 97.

An Act for granting certain Stamp Duties in lieu of Duties of the same kind now payable under various Acts, and consolidating and amending provisions relating thereto.

A.D. 1870.

[10th August 1870.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted:

And be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as "The Stamp Act, 1870," and shall come into operation on the first day of January one thousand eight hundred and seventy-one, which date is herein-after referred to as the commencement of this Act.

Short title,
and com-
mencement
of Act.

2. In the construction and for the purposes of this Act the following words have the meanings by this section assigned to them, unless it is otherwise provided, or there be something in the context repugnant thereto:

Interpreta-
tion of
terms.

- (1.) "The Commissioners" means the Commissioners of Inland Revenue:
- (2.) "Material" means and includes every sort of material upon which words or figures can be expressed:
- (3.) "Write," "written," and "writing" include every mode in which words or figures can be expressed upon material:

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- (4.) "Instrument" means and includes every written document :
- (5.) "Stamp" means as well a stamp impressed by means of a die as an adhesive stamp :
- (6.) "Stamped," with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto :
- (7.) "Executed" and "execution," with reference to instruments not under seal, mean signed and signature :
- (8.) "Money" includes all sums expressed in British or in any foreign or colonial currency :
- (9.) "Stock" means and includes any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any company, corporation, or society in the United Kingdom, or of any foreign or colonial company, corporation, or society :
- (10.) "Marketable security" means a security of such a description as to be capable of being sold in any stock market in the United Kingdom :
- (11.) "Person" includes company, corporation, and society :
- (12.) "Steward" of a manor includes deputy steward.

Grant of duties in schedule.

3. From and after the commencement of this Act, and subject to the exemptions contained in the schedule to this Act, and in any other Acts for the time being in force, there shall be charged for the use of Her Majesty, her heirs and successors, upon the several instruments specified in the schedule to this Act, the several duties in the said schedule specified, and no other duties.

As to instruments charged with the duty of 35s.

4. Any instrument which by any Act heretofore passed, and not relating to stamp duties, is specifically charged with the duty of thirty-five shillings, shall, from and after the commencement of this Act, be chargeable only with the duty of ten shillings in lieu of the said duty of thirty-five shillings.

As to instruments relating to property belonging to the Crown.

5. Except where express provision to the contrary is made by this or any other Act, an instrument relating to property belonging to the Crown, or being the private property of the Sovereign, is to be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

6. (1.) All stamp duties which may from time to time be chargeable by law upon any instruments are to be paid and denoted according to the general and special regulations in this Act contained.

(2.) The said schedule, and everything therein contained, is to be read and construed as part of this Act.

All duties to be paid according to the regulations of this Act, and the schedule to be read as part of this Act.

GENERAL REGULATIONS.

7. (1.) Every instrument written upon stamped material is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument written upon the same piece of material.

How instruments are to be written and stamped.

(2.) If more than one instrument be written upon the same piece of material, every one of such instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

8. Except where express provision to the contrary is made by this or any other Act,

(1.) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of such matters.

Instruments to be separately charged with duty in certain cases.

(2.) An instrument made for any consideration or considerations in respect whereof it is chargeable with ad valorem duty, and also for any further or other valuable consideration or considerations, is to be charged with duty in respect of such last-mentioned consideration or considerations as if it were a separate instrument made for such consideration or considerations only.

9. (1.) A stamp which by any word or words on the face of it is appropriated to any particular description of instrument is not to be used, or, if used, is not to be available, for an instrument of any other description.

As to the use of appropriated stamps.

(2.) An instrument falling under the particular description to which any stamp is so appropriated as aforesaid is not to be deemed duly stamped, unless it is stamped with the stamp so appropriated.

10. All the facts and circumstances affecting the liability of any instrument to ad valorem duty, or the amount of the ad valorem duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument; and every person who, with intent to defraud Her Majesty, or her heirs or successors,

Facts and circumstances affecting duty to be set forth in instruments.

(1.) Executes any instrument in which all the said facts and circumstances are not fully and truly set forth;

A.D. 1870. (2.) Being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances;

Penalty, 10*l.* shall forfeit the sum of ten pounds.

Money in foreign or colonial currency to be valued. **11.** Where an instrument is chargeable with ad valorem duty in respect of any money in any foreign or colonial currency, such duty shall be calculated on the value of such money in British currency according to the current rate of exchange on the day of the date of the instrument.

Stock and marketable securities to be valued. **12.** Where an instrument is chargeable with ad valorem duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

Effect of statement of value. **13.** Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

As to denoting stamp. **14.** Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made to the Commissioners for that purpose, and on production of both the instruments, be denoted in such manner as the Commissioners think fit upon such first-mentioned instrument.

Terms upon which instruments may be stamped after execution. **15.** (1.) Except where express provision to the contrary is made by this or any other Act, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty and a penalty of ten pounds, and also by way of further penalty, where the unpaid duty exceeds ten pounds, of interest on such duty, at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when such interest is equal in amount to the unpaid duty.

And the payment of any penalty or penalties is to be denoted on the instrument by a particular stamp.

Proviso. (2.) Provided as follows :

As to instruments executed abroad. (a.) Any unstamped or insufficiently stamped instrument, which has been first executed at any place out of the United Kingdom, may be stamped, at any time within two months after it has been first received in the United Kingdom, on payment of the unpaid duty only :

(b.) The Commissioners may, if they think fit, at any time within twelve months after the first execution of any instrument, remit the penalty or penalties, or any part thereof.

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As to the remission of penalties.

16. (1.) Upon the production of an instrument chargeable with any duty as evidence in any court of civil judicature in any part of the United Kingdom, the officer whose duty it is to read the instrument shall call the attention of the judge to any omission or insufficiency of the stamp thereon, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the officer of the amount of the unpaid duty, and the penalty payable by law on stamping the same as aforesaid, and of a further sum of one pound, be received in evidence, saving all just exceptions on other grounds.

Terms upon which unstamped or insufficiently stamped instruments may be received in evidence in any court.

(2.) The officer receiving the said duty and penalty shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount thereof, and shall communicate to the Commissioners the name or title of the cause or proceeding in which, and of the party from whom, he received the said duty and penalty, and the date and description of the instrument, and shall pay over to the Receiver General of Inland Revenue, or to such other person as the Commissioners may appoint, the money received by him for the said duty and penalty.

The officer of the court to account for duties and penalties.

(3.) Upon production to the Commissioners of any instrument in respect of which any duty or penalty has been paid as aforesaid, together with the receipt of the said officer, the payment of such duty and penalty shall be denoted on such instrument accordingly.

17. Save and except as aforesaid, no instrument executed in any part of the United Kingdom, or relating, wheresoever executed, to any property situate, or to any matter or thing done or to be done, in any part of the United Kingdom, shall, except in criminal proceedings, be pleaded or given in evidence, or admitted to be good, useful, or available in law or equity, unless it is duly stamped in accordance with the law in force at the time when it was first executed.

Instrument not duly stamped inadmissible.

18. (1.) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to express their opinion with reference to any executed instrument upon the following questions :

The Commissioners may be required to express their opinion as to duty.

- (a.) Whether it is chargeable with any duty :
- (b.) With what amount of duty it is chargeable.

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 —
 Mode and
 effect of
 proceeding.

(2.) If the Commissioners are of opinion that the instrument is not chargeable with any duty, such instrument may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(3.) If the Commissioners are of opinion that the instrument is chargeable with duty, they shall assess the duty with which it is in their opinion chargeable, and if or when the instrument is duly stamped in accordance with the assessment of the Commissioners, it may be also stamped with a particular stamp denoting that it is duly stamped.

(4.) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all purposes notwithstanding any objection relating to duty.

Provisoos.

(5.) Provided as follows :

(a.) An instrument upon which the duty has been assessed by the Commissioners shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment of the Commissioners :

(b.) Nothing in this section contained extends to any instrument chargeable with duty, and made as a security for money or stock without limit :

(c.) Nothing in this section contained shall be deemed to authorize the stamping after the execution thereof of any instrument prohibited by law from being so stamped.

Person
 dissatisfied
 may appeal.

19. (1.) Any person who is dissatisfied with the assessment of the Commissioners made in pursuance of the last preceding section may, within twenty-one days after the date of such assessment, and on payment of duty in conformity therewith, appeal against such assessment to Her Majesty's Court of Exchequer in England, Scotland, or Ireland, according to the country in which the case has arisen, and may for that purpose require the Commissioners to state and sign a case, setting forth the question upon which their opinion was required, and the assessment made by them.

Mode of
 proceeding.

(2.) The Commissioners shall thereupon state and sign a case accordingly, and deliver the same to the person by whom it is required, and on his application such case may be set down for hearing in the proper court.

(3.) Upon the hearing of such case (due notice of which is to be given to the Commissioners) the court shall determine the question submitted, and, if the instrument in question is in the opinion of the court chargeable with any duty, shall assess the duty with which it is so chargeable.

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(4.) If it is decided by the court that the assessment of the Commissioners is erroneous, any excess of duty which may have been paid in conformity with such erroneous assessment, together with any penalty which may have been paid in consequence thereof, shall be ordered by the court to be repaid by the Commissioners to the appellant, together with the costs incurred by him in relation to the appeal.

(5.) But if the assessment of the Commissioners is confirmed by the court, the costs incurred by the Commissioners in relation to the appeal shall be ordered by the court to be paid by the appellant to the Commissioners.

20. (1.) In any case of application to the Commissioners with reference to any instrument the Commissioners may require to be furnished with an abstract of the instrument, and also with such evidence as they may deem necessary, in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence has been furnished accordingly.

The Commissioners may call for and refuse to proceed without evidence.

(2.) Provided that no affidavit or statutory declaration made in pursuance of this section shall be used against any person making the same in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such affidavit or declaration is made shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty, forfeiture, or disability he may have incurred by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Proviso.

21. (1.) All public officers having in their custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to the proof or discovery of any fraud or omission in relation to any duty, shall at all seasonable times permit any person thereunto authorized by the Commissioners to inspect all such rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward.

Rolls, books, &c. to be open to inspection.

(2.) Every person who refuses to permit such inspection shall for every such refusal forfeit the sum of ten pounds.

Penalty for refusal, 10*l*.

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Penalty for enrolling, &c. any instrument not duly stamped, 10*l*.

How duties to be denoted.

General direction as to the cancellation of adhesive stamps.

Penalty for neglect or refusal, 10*l*.

Penalty for frauds in relation to adhesive stamps,

or to any duty, 50*l*.

Recovery of penalties.

22. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with any duty, enrolls, registers, or enters any such instrument not being duly stamped, he shall forfeit the sum of ten pounds.

23. Except where express provision is made to the contrary, all duties are to be denoted by impressed stamps only.

24. (1.) An instrument, the duty upon which is required, or permitted by law, to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel such adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled, and rendered incapable of being used for any other instrument, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

(2.) Every person who, being required by law to cancel an adhesive stamp, wilfully neglects or refuses duly and effectually to do so in manner aforesaid, shall forfeit the sum of ten pounds.

25. Any person who—

(1.) Fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes any adhesive stamp which has been so removed to any other instrument with intent that such stamp may be used again;

(2.) Sells or offers for sale, or utters, any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid;

(3.) Practises or is concerned in any fraudulent act, contrivance, or device not specially provided for, with intent to defraud Her Majesty, her heirs or successors, of any duty,

shall forfeit, over and above any other penalty to which he may be liable, the sum of fifty pounds.

26. (1.) Penalties incurred under this Act are to be sued for by information in the Court of Exchequer, in England in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland, and may be recovered with full costs of suit.

(2.) The Commissioners may, at their discretion, mitigate or stay or compound proceedings for any penalty, and reward any person who may inform them of any offence against this Act, or assist in the recovery of any penalty.

27. Any affidavit or declaration to be made in pursuance or for the purposes of this Act may be made before any of the Commissioners, or any officer or person authorized by them in that behalf, or before a person appointed to administer oaths in the Court of Chancery in England or Ireland, or before any person commissioned to take affidavits by the Court of Session in Scotland, or before any justice of the peace or notary public in any part of the United Kingdom, or at any place out of the United Kingdom before any person duly authorized to administer oaths there.

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Affidavits and declarations how to be made.

28. (1.) Every person who, having received any sum of money as or for the duty upon or in respect of any instrument, neglects or omits to appropriate such money to the due payment of such duty, or otherwise improperly withholds or detains the same, shall be accountable for the amount of such duty, and the same shall be a debt from him to Her Majesty, her heirs or successors, and recoverable as such accordingly.

Moneys received and not appropriated to be recoverable in Court of Exchequer.

(2.) The Court of Exchequer in England, Scotland, or Ireland may, upon application to be made for that purpose on behalf of the Commissioners, upon such affidavit as may appear sufficient, grant a rule requiring any such person as aforesaid, or the officer of any court, or the executor or administrator of such person or officer, to show cause why he should not deliver to the Commissioners an account upon oath of all duties and sums of money received by such person or officer, and why the same should not be forthwith paid to the Receiver General of Inland Revenue, or to such other person as the Commissioners may appoint to receive the same; and the court may make absolute any such rule, and enforce by attachment or otherwise the payment of any such duties or sums of money as on such proceedings may appear to be due, together with the costs of the proceedings.

SPECIAL REGULATIONS.

As to Admissions generally.

29. The duty payable under this Act upon an admission is to be denoted on the instrument of admission delivered to the person admitted, if there be any such instrument, or if not, on the register, entry, or memorandum of the admission in the rolls, books, or records of the court, inn, college, borough, burgh, company, corporation, guild, or society in which the admission is made, and in cases in

Duty, how to be denoted.

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which no instrument of admission is delivered, and no register, entry, or memorandum is made, on the rescript or warrant for admission.

Penalty on officers for neglect or refusal to prepare or make duly stamped documents or entries;

30. If any person whose office it is to prepare or deliver out any instrument of admission chargeable with any duty, or to register, enter, or make any memorandum of any admission in respect of which no instrument of admission is delivered to the person admitted, neglects or refuses, within one month after the admission, to prepare a duly stamped instrument of admission, or to make a proper and duly stamped register, entry, or memorandum of the admission, as the case may require, he shall forfeit the sum of ten pounds.

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As to Admissions to the Degree of a Barrister-at-Law in Ireland, and of Students to the Society of King's Inns, Dublin.

Distinct accounts to be kept of certain sums payable to King's Inns, Dublin.

31. Distinct accounts are to be kept of the sums following; that is to say:

- (1.) Ten pounds, part of the duty of fifty pounds payable on the admission to the degree of a barrister-at-law in Ireland of a person not previously admitted to that degree in England:
- (2.) Ten pounds, payable for duty on the like admission of a person who has been previously admitted to the said degree in England:
- (3.) Ten pounds, part of the duty payable on the admission of a student into the Society of King's Inns, Dublin:

And the said sums are respectively to be paid over by the Receiver General of Inland Revenue to the treasurer of the Society of King's Inns, Dublin, to be applied by him according to the directions of the said society.

As to admission as a student of King's Inns, Dublin, of a member of Inns of Court in England.

32. If any person, who has been duly admitted a member of one of the Inns of Court in England, is afterwards duly admitted a student of the Society of King's Inns in Dublin, the duty paid by him in respect of his former admission is, on application made within six months after the last admission, to be allowed and returned to him.

As to Admissions or Appointments to and Grants of Offices or Employments.

Fees and emoluments how to be estimated.

33. The fees and emoluments appertaining to any office or employment are, when practicable, to be estimated according to the

average amount thereof for three years preceding the date of the admission, appointment, or grant, and in other cases according to the best information that can be obtained. A.D. 1870.

34. Where any office or employment is granted anew to any person upon the revocation of any former grant thereof or appointment thereto, in respect of which the proper duty has been paid, no duty is to be charged on the grant or appointment by way of renewal, unless the salary, fees, and emoluments of the office or employment are in any manner augmented, and in that case duty is to be charged on such last-mentioned grant or appointment in proportion to the amount of the augmentation only.

Re-appointments not chargeable with duty, except for augmentation.

35. Upon the promotion of any person from any office or employment in Her Majesty's Customs, in respect of which he has paid the proper duty, to any other office or employment therein, the appointment of such person to the office or employment to which he is so promoted is to be charged with duty in respect only of any augmentation in his salary, fees, and emoluments.

No duty on promotion in the Customs except for augmentation.

As to Agreements.

36. The duty of sixpence upon an agreement may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the agreement is first executed.

Duty may be denoted by adhesive stamp.

As to Appointments, &c. to Ecclesiastical Benefices, &c.

37. The net yearly value of an ecclesiastical benefice, dignity, or promotion, or of a perpetual curacy, in England, whether the emoluments thereof consist of money or of produce, or partly of money and partly of produce, is to be ascertained and determined by the certificate of the Ecclesiastical Commissioners for England to be written on the instrument charged with duty.

Net yearly value, how to be ascertained and determined.

Provided that two or more benefices, or a benefice and any ecclesiastical dignity or promotion episcopally or permanently united, shall be deemed one benefice only.

As to Appraisements.

38. (1.) Every appraiser, by whom an appraisement or valuation is made, shall, within fourteen days after the making thereof, write

Appraisements to be written out.

A.D. 1870. out the same, in words and figures showing the full amount thereof, upon duly stamped material, and if he neglects or omits so to do, or in any other manner delivers out, or states the amount of, any such appraisement or valuation, shall forfeit the sum of fifty pounds.

Penalty on the appraiser, 50*l.*

On other offenders, 20*l.*

(2.) Any person who receives from any appraiser, or pays for the making of, any appraisement or valuation, unless the same be written out and stamped as aforesaid, shall forfeit the sum of twenty pounds.

As to Instruments of Apprenticeship.

Interpretation of term.

39. Every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment, (except articles of clerkship to attorneys and others hereby specifically charged with duty,) is to be deemed an instrument of apprenticeship.

Premium or consideration to be set out in writing.

40. The full sum of money, and the value of any other matter or thing, paid, given, or assigned, or secured to be paid, given, or assigned, to or for the benefit of the master with or in respect of any apprentice, clerk, or servant, (not being a person bound to serve in order to admission in any court,) is to be fully and truly set forth in an instrument of apprenticeship; and if any such sum, or other matter or thing, be paid, given, assigned, or secured as aforesaid, and no such instrument be made, or if any such instrument be made, and such sum, or the value of such other matter or thing, be not set forth therein as aforesaid, the master, and also the apprentice himself, if of full age, and any other person being a party to the contract, or by whom any such sum, or other matter or thing, is paid, given, assigned, or secured, shall forfeit the sum of twenty pounds, and the contract, and the instrument (if any) containing the same, shall be null and void.

Penalty, 20*l.*, and the contract to be void.

As to original Articles of Clerkship.

Articles in England not to be charged with more than one duty of 80*l.*

41. (1.) Where the same articles are a qualification for the admission of any person not only as an attorney or solicitor in any of Her Majesty's courts at Westminster, but also as an attorney or solicitor in any of the courts of the counties palatine of Lancaster and Durham, such articles are not to be charged with more than one duty of eighty pounds.

(2.) Where any person has become bound by duly stamped articles in order to his admission as an attorney or solicitor in any of the courts of the counties palatine of Lancaster and Durham, such articles shall, on payment of such further amount of duty as, together with the amount of duty previously paid thereon, will make up the sum of eighty pounds, be impressed with a stamp denoting the payment of such further duty, and shall thereupon be considered to be sufficiently stamped for the purpose of entitling such person to admission in any of the courts at Westminster.

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And in certain cases may be stamped with additional duty.

42. (1.) Where the same articles are a qualification for the admission of any person not only as a writer to the signet, or as a solicitor, agent, or attorney in any of the Courts of Session, Justiciary, or Commission of Teinds, but also as a procurator or solicitor in any inferior court in Scotland, such articles are not to be charged with more than one duty of sixty pounds.

Articles in Scotland not to be charged with more than one duty of 60*l*.

(2.) Where any person has become bound by duly stamped articles in order to his admission as a procurator or solicitor in any inferior court in Scotland, such articles shall, on payment of such further amount of duty as, together with the amount previously paid thereon, will make up the sum of sixty pounds, be impressed with a stamp denoting the payment of such further duty, and shall thereupon be considered to be sufficiently stamped for entitling such person to admission as a writer to the signet, or as a solicitor, agent, or attorney in the Court of Session, Justiciary, or Commission of Teinds.

And in certain cases may be stamped with additional duty.

43. Save as herein-before provided, articles of clerkship are not to be stamped at any time after the expiration of six months from the date thereof, except upon payment of penalties, as follows:

Terms upon which articles may be stamped after execution.

(1.) If brought to be stamped within one year after date, ten pounds:

(2.) If so brought after one year, and within five years after date,—

For every complete year, and also for any additional part of a year elapsed since the date, ten pounds:

(3.) In every other case, fifty pounds.

44. The sum of fourteen pounds, part of the duty payable on articles of clerkship in Ireland, shall be carried to a separate account, and paid over by the Receiver General of Inland Revenue to the treasurer of the Society of King's Inns, Dublin, to be applied by him according to the directions of the said society.

Distinct account to be kept of 14*l*. payable to King's Inns, Dublin.

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*As to Bank Notes, Bills of Exchange, and Promissory Notes.*Interpreta-
tion of
terms.

45. The term "banker" means and includes any corporation, society, partnership, and persons, and every individual person carrying on the business of banking in the United Kingdom.

The term "bank note" means and includes—

- (1.) Any bill of exchange or promissory note issued by any banker, other than the Governor and Company of the Bank of England, for the payment of money not exceeding one hundred pounds to the bearer on demand :
- (2.) Any bill of exchange or promissory note so issued which entitles or is intended to entitle the bearer or holder thereof, without indorsement, or without any further or other indorsement than may be thereon at the time of the issuing thereof, to the payment of money not exceeding one hundred pounds on demand, whether the same be so expressed or not, and in whatever form, and by whomsoever such bill or note is drawn or made.

Bank notes
may be re-
issued.

46. A bank note issued duly stamped, or issued unstamped by a banker duly licensed or otherwise authorized to issue unstamped bank notes, may be from time to time re-issued without being liable to any stamp duty by reason of such re-issuing.

Penalty for
issuing an
unstamped
bank note,
50*l.*

47. (1.) If any banker, not being duly licensed or otherwise authorized to issue unstamped bank notes, issues, or causes or permits to be issued, any bank note not being duly stamped, he shall forfeit the sum of fifty pounds.

for receiv-
ing, 20*l.*

(2.) If any person receives or takes any such bank note in payment or as a security, knowing the same to have been issued unstamped contrary to law, he shall forfeit the sum of twenty pounds.

Interpreta-
tion of term
"bill of
exchange."

48. (1.) The term "bill of exchange" for the purposes of this Act includes also draft, order, cheque, and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money therein mentioned.

(2.) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or

contingency which may or may not be performed or happen, is to be deemed for the purposes of this Act a bill of exchange for the payment of money on demand. A.D. 1870.

(3.) An order for the payment of any sum of money weekly, monthly, or at any other stated periods, and also any order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf, is to be deemed for the purposes of this Act a bill of exchange for the payment of money on demand.

49. (1.) The term "promissory note" means and includes any document or writing (except a bank note) containing a promise to pay any sum of money. Interpretation of term "promissory note."

(2.) A note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, is to be deemed for the purposes of this Act a promissory note for the said sum of money.

50. The fixed duty of one penny on a bill of exchange for the payment of money on demand may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the bill is signed before he delivers it out of his hands, custody, or power. The fixed duty may be denoted by adhesive stamp.

51. (1.) The ad valorem duties upon bills of exchange and promissory notes drawn or made out of the United Kingdom are to be denoted by adhesive stamps. Ad valorem duties to be denoted in certain cases by adhesive stamps.

(2.) Every person into whose hands any such bill or note comes in the United Kingdom before it is stamped shall, before he presents for payment, or indorses, transfers, or in any manner negotiates, or pays such bill or note, affix thereto a proper adhesive stamp or proper adhesive stamps of sufficient amount, and cancel every stamp so affixed thereto.

(3.) Provided as follows :

(a.) If at the time when any such bill or note comes into the hands of any bonâ fide holder thereof there is affixed thereto an adhesive stamp effectually obliterated, and purporting and appearing to be duly cancelled, such stamp shall, so far as relates to such holder, be deemed to be duly cancelled, although it may not appear to have been so affixed or cancelled by the proper person.

Proviso for the protection of bonâ fide holders ;

A.D. 1870.

(b.) If at the time when any such bill or note comes into the hands of any bonâ fide holder thereof there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for such holder to cancel such stamp as if he were the person by whom it was affixed, and upon his so doing such bill or note shall be deemed duly stamped, and as valid and available as if the stamp had been duly cancelled by the person by whom it was affixed.

not to
relieve any
other person.

(4.) But neither of the foregoing provisoes is to relieve any person from any penalty incurred by him for not cancelling any adhesive stamp.

Bills and notes
purporting to
be drawn, &c.
abroad to be
deemed to have
been so drawn,
&c.

52. A bill of exchange or promissory note purporting to be drawn or made out of the United Kingdom is, for the purposes of this Act, to be deemed to have been so drawn or made, although it may in fact have been drawn or made within the United Kingdom.

Terms upon
which bills
and notes
may be
stamped
after execu-
tion.

53. (1.) Where a bill of exchange or promissory note has been written on material bearing an impressed stamp of sufficient amount but of improper denomination, it may be stamped with the proper stamp on payment of the duty, and a penalty of forty shillings if the bill or note be not then payable according to its tenor, and of ten pounds if the same be so payable.

(2.) Except as aforesaid, no bill of exchange or promissory note shall be stamped with an impressed stamp after the execution thereof.

Penalty for
issuing, &c.
any un-
stamped bill
or note, 10*l.*;
and the bill
or note to be
unavailable.

54. (1.) Every person who issues, indorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty and not being duly stamped shall forfeit the sum of ten pounds, and the person who takes or receives from any other person any such bill or note not being duly stamped either in payment or as a security, or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever.

Proviso as to
the fixed
duty;

(2.) Provided that if any bill of exchange for the payment of money on demand, liable only to the duty of one penny, is presented for payment unstamped, the person to whom it is so presented may affix thereto a proper adhesive stamp, and cancel the same, as if he had been the drawer of the bill, and may, upon so doing, pay the sum in the said bill mentioned, and charge the

duty in account against the person by whom the bill was drawn, or deduct such duty from the said sum, and such bill is, so far as respects the duty, to be deemed good and valid. A.D. 1870. —

(3.) But the foregoing proviso is not to relieve any person from any penalty he may have incurred in relation to such bill. not to relieve from penalty.

55. When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from such duly stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from such lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed bill. One bill only out of a set need be stamped.

As to Bills of Lading.

56. (1.) A bill of lading is not to be stamped after the execution thereof. Bills of lading.

(2.) Every person who makes or executes any bill of lading not duly stamped shall forfeit the sum of fifty pounds.

As to Bills of Sale.

57. A copy of a bill of sale is not to be filed in any court, unless the original, duly stamped, is produced to the proper officer. Bills of sale.

As to Bonds given in relation to the Duties of Customs and Excise.

58. If any person required by any Act of Parliament, or by the direction of the Commissioners of Customs or Inland Revenue, or any of their officers, to give or enter into any bond for or in respect of any duties of customs or excise, or for preventing frauds or evasions thereof, or for any matter or thing relating thereto, includes in one and the same bond any goods or things belonging to more persons than one, not being co-partners or joint tenants, or tenants in common, he shall for every such offence forfeit the sum of fifty pounds. Bonds not to include goods, &c. belonging to more than one person. Penalty 50l.

As to the Certificates of Attorneys and others.

59. (1.) Every person who in any part of the United Kingdom—
(a.) Directly or indirectly acts or practises in any court as an attorney, solicitor, proctor, writer to the signet, agent, or procurator, or as a notary public, without having in force at the time a duly stamped certificate according to the provisions herein-after contained and referred to; Penalty for practising without a certificate,

A.D. 1870.

or not
making true
statement,
on applica-
tion for
certificate,
50*l.*, and in-
capacity to
recover fees,
&c.

Penalty on
unqualified
persons
preparing
instruments,
50*l.*

Proviso.

One cer-
tificate only
in England,
Scotland, or
Ireland,

Certificates
of attorneys
and others
in England
and Ireland
to be taken
out and
stamped
according
to the pro-

(b.) On applying for any such certificate does not truly specify the facts and circumstances upon which the amount of duty chargeable upon his certificate depends :

shall forfeit the sum of fifty pounds, and shall be incapable of maintaining any action or suit for the recovery of any fee, reward, or disbursement on account of or in relation to any act or proceeding done or taken by him in any such capacity.

(2.) Any person in whose name, either alone or together with any other person, any proceeding is taken in any court, shall, unless the proceeding is set aside by the court as irregular, or unless the contrary is otherwise satisfactorily proved, be deemed to have acted in such proceeding.

60. Every person who (not being a serjeant-at-law, barrister, or a duly certificated attorney, solicitor, proctor, notary public, writer to the signet, agent, procurator, conveyancer, special pleader, or draftsman in equity) either directly or indirectly, for or in expectation of any fee, gain, or reward, draws or prepares any instrument relating to real or personal estate, or any proceedings in law or equity, shall forfeit the sum of fifty pounds.

Provided as follows :—

- (1.) This section does not extend to
 - (a.) Any public officer drawing or preparing instruments in the course of his duty :
 - (b.) Any person employed merely to engross any instrument or proceedings.
- (2.) The term "instrument" in this section does not include—
 - (a.) Wills or other testamentary instruments :
 - (b.) Agreements under hand only :
 - (c.) Letters or powers of attorney :
 - (d.) Transfers of stock containing no trust or limitation thereof.

61. It shall not be necessary for any person to take out in England, Scotland, or Ireland more than one certificate for any one year.

62. The certificates of attorneys, solicitors, and proctors in England and Ireland are to be applied for, taken out, issued, dated, and stamped,—

- (1.) In England, in accordance with the provisions in that behalf of an Act of the sixth and seventh years of Her Majesty, intituled " An Act for consolidating and amending several of the laws relating to attorneys and solicitors,"

and of an Act of the twenty-third and twenty-fourth years of Her Majesty, intituled "An Act to amend the laws relating to attorneys and solicitors and certificated conveyancers." A.D. 1870.
visions of
Acts relating
thereto.

- (2.) In Ireland, in accordance with the provisions in that behalf of "The Attorneys and Solicitors Act, Ireland, 1866."

63. Every person required to take out a certificate to authorize him to practise,— Other cer-
tificates how
to be taken
out and
stamped.

- (1.) In Scotland, as a writer to the signet, solicitor, agent, or procurator ;
 (2.) In England or Ireland, as a conveyancer, special pleader, or draftsman in equity ;
 (3.) In any part of the United Kingdom, as a notary public ;

shall yearly and every year, before he does any act in any of the aforesaid capacities, deliver to the Commissioners, or to their proper officer, in such manner and form as they shall direct, a note in writing stating his full name and the place where he carries on his business, and thereupon, and upon payment of the proper duty, shall be entitled to such certificate, which is to be duly stamped and issued to him by the Commissioners.

64. The certificates in this section specified are to be dated and to expire at the times herein-after in that behalf mentioned ; that is to say, Certain cer-
tificates to
be dated and
to expire as
in this
section
mentioned.

- (1.) The certificates of writers to the signet, solicitors, agents, attorneys, procurators, and notaries public in Scotland, and of conveyancers, special pleaders, and draftsmen in equity in England, are to be dated, if taken out between the thirty-first of October and the first of December, on the first of November, and if taken out at any other time, on the day on which they are issued, and are in all cases to expire on the thirty-first of October next after their date.
 (2.) The certificates of notaries public in England are to be dated, if taken out between the fifteenth of November and the sixteenth of December, on the sixteenth of November, and if taken out at any other time, on the day on which they are issued, and are in all cases to expire on the fifteenth of November next after their date.

A.D. 1870.

(3.) The certificates of conveyancers, special pleaders, draftsmen in equity, and notaries public in Ireland, are to be dated on the day on which they are issued, and are to expire, as to the certificates of notaries public, on the twenty-fifth day of March next after their date, and in all other cases on the sixth day of January next after their date.

As to the Certificate of Registration of a Design.

Duty to be denoted by an appropriated stamp.

65. The duty of five pounds upon the certificate of the registration of a design is to be denoted by a stamp to be specially appropriated for expressing and denoting the said duty.

As to Charter-parties.

Duty may be denoted by an adhesive stamp.

66. The duty upon an instrument chargeable with duty as a charter-party may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is last executed, or by whose execution it is completed as a binding contract.

As to charter-parties executed abroad.

67. Where any document chargeable with duty as a charter-party, and not being duly stamped, is first executed out of the United Kingdom, any party thereto may, within ten days after it has been first received in the United Kingdom, and before it has been executed by any person in the United Kingdom, affix thereto an adhesive stamp denoting the duty chargeable thereon, and at the same time cancel such adhesive stamp, and the instrument with an adhesive stamp thereon so affixed and cancelled shall be deemed duly stamped.

Terms upon which charter-parties may be stamped after execution.

68. An executed instrument chargeable with duty as a charter-party, and not being duly stamped, may be stamped with an impressed stamp upon the following terms; that is to say,

- (1.) Within seven days after the first execution thereof, on payment of the duty and a penalty of four shillings and sixpence;
- (2.) After seven days, but within one month after the first execution thereof, on payment of the duty and a penalty of ten pounds;

and shall not in any other case be stamped with an impressed stamp.

As to Contract Notes.

Duty may be denoted by adhesive stamp.

69. (1.) The duty on a contract note may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the note is first executed.

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(2.) Every person who makes or executes any contract note chargeable with duty, and not being duly stamped, shall forfeit the sum of twenty pounds.

Penalty for making an unstamped note, 20*l.*; and no brokerage, &c. recoverable.

(3.) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards mentioned or referred to in any contract note, unless such note is duly stamped.

As to Conveyances on Sale.

70. The term "conveyance on sale" includes every instrument, and every decree or order of any court or of any commissioners, whereby any property upon the sale thereof is legally or equitably transferred to or vested in the purchaser, or any other person on his behalf or by his direction.

Interpretation of term.

71. (1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, such conveyance is to be charged with ad valorem duty in respect of the value of such stock or security.

How ad valorem duty to be calculated in respect of stock and securities.

(2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a marketable security, such conveyance is to be charged with ad valorem duty in respect of the amount due on the day of the date thereof for principal and interest upon such security.

72. (1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period, so that the total amount to be paid can be previously ascertained, such conveyance is to be charged in respect of such consideration with ad valorem duty on such total amount.

How consideration consisting of periodical payments to be charged.

(2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically in perpetuity, or for any indefinite period not terminable with life, such conveyance is to be charged in respect of such consideration with ad valorem duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of such instrument.

(3.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically

A.D. 1870. — during any life or lives, such conveyance is to be charged in respect of such consideration with ad valorem duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of such instrument.

(4.) Provided that no conveyance on sale chargeable with ad valorem duty in respect of any periodical payments, and containing also provision for securing such periodical payments, is to be charged with any duty whatsoever in respect of such provision, and no separate instrument made in any such case for securing such periodical payments is to be charged with any higher duty than ten shillings.

How conveyance in consideration of a debt, or subject to future payment, &c., to be charged.

73. Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty.

Direction as to duty in certain cases.

74. (1.) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with ad valorem duty in respect of such distinct consideration.

(2.) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with ad valorem duty in respect of the distinct part of the consideration therein specified.

(3.) Where a person having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with ad valorem duty in respect of the

consideration for the sale by the original purchaser to the sub-purchaser. A.D. 1870.

(4.) Where a person having contracted for the purchase of any property but not having obtained a conveyance contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel is to be charged with ad valorem duty, in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.

(5.) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be exempt from the said ad valorem duty, and chargeable only with the duty to which it may be liable under any general description, but such last-mentioned duty shall not exceed the ad valorem duty.

75. Where upon the sale of any annuity or other right not before in existence such annuity or other right is not created by actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for all the purposes of this Act to be deemed an instrument of conveyance on sale. As to the sale of an annuity or right not before in existence.

76. Where there are several instruments of conveyance for completing the purchaser's title to the property sold, the principal instrument of conveyance only is to be charged with ad valorem duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but such last-mentioned duty shall not exceed the ad valorem duty payable in respect of the principal instrument. Where several instruments, the principal instrument only to be charged with ad valorem duty.

77. (1.) In the cases below specified the principal instrument is to be ascertained in the following manner: Principal instrument, how to be ascertained.

(a.) Where any copyhold or customary estate is conveyed by a deed, no surrender being necessary, the deed is to be deemed the principal instrument:

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(b.) In other cases of copyhold or customary estates, the surrender or grant, if made out of court, or the memorandum thereof, and the copy of court roll of the surrender or grant, if made in court, shall be deemed the principal instrument :

(c.) Where in Scotland there is a disposition or assignation executed by the seller, and any other instrument is executed for completing the title, the disposition or assignation is to be deemed the principal instrument.

(2.) In any other case the parties may determine for themselves which of several instruments is to be deemed the principal instrument, and may pay the ad valorem duty thereon accordingly.

As to Conveyances on any occasion except Sale or Mortgage.

What is to be deemed a conveyance on any occasion, not being a sale or mortgage.

78. Every instrument, and every decree or order of any court or of any commissioners, whereby any property on any occasion, except a sale or mortgage, is transferred to or vested in any person, is chargeable with duty as a conveyance or transfer of property.

Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than ten shillings.

As to attested Copies and Extracts.

Certain copies and extracts may be stamped without penalty within 14 days after attestation.

79. An attested or otherwise authenticated copy or extract of or from—

(1.) An instrument chargeable with any duty ;

(2.) An original will, testament, or codicil ;

(3.) The probate or probate copy of a will or codicil ;

(4.) Letters of administration or a confirmation of a testament ;

may be stamped at any time within fourteen days after the date of the attestation or authentication, on payment of the duty only without any penalty.

As to certified Copies and Extracts from Registers of Births, &c.

By whom duty to be paid ; may be denoted by adhesive stamp.

80. The duty upon a certified copy or extract of or from any register of births, baptisms, marriages, deaths, or burials is to be paid by the person requiring the copy or extract, and may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the copy or extract is signed before he delivers the same out of his hands, custody, or power.

As to Copyhold and Customary Estates.

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81. (1.) The copy of court roll of a surrender or grant made out of court shall not be admissible or available as evidence of the surrender or grant, unless the surrender or grant, or the memorandum thereof, is duly stamped, of which fact the certificate of the steward of the manor on the face of such copy shall be sufficient evidence.

Payment of duty to be certified.

(2.) The entry upon the court rolls of a surrender or grant shall not be admissible or available as evidence of the surrender or grant unless the surrender or grant, if made out of court, or the memorandum thereof, or the copy of court roll of the surrender or grant, if made in court, is duly stamped, of which fact the certificate of the steward of the manor in the margin of such entry shall be sufficient evidence.

82. No instrument is to be charged more than once with duty by reason of relating to several distinct tenements, in respect whereof several fines or fees are due to the lord or steward of the manor.

Not to be charged more than once.

83. (1.) All the facts and circumstances affecting the liability to ad valorem duty of the copy of court roll of any surrender or grant made in court, or the amount of ad valorem duty with which any such copy of court roll is chargeable, are to be fully and truly stated in a note to be delivered to the steward of the manor before the surrender or grant is made.

Facts and circumstances affecting duty, how to be stated.

(2.) Every person who, with intent to defraud Her Majesty, her heirs or successors,—

Penalty 50*l.*

(a.) Makes in court any surrender before such a note as aforesaid has been delivered to the steward of the manor ;

(b.) Being employed or concerned in or about the preparation of any such note as aforesaid, neglects or omits fully and truly to state therein all the above-mentioned facts and circumstances ;

shall forfeit the sum of fifty pounds.

84. The steward of every manor shall refuse—

Steward to refuse to perform certain acts.

(1.) To accept in court any surrender, or to make in court any grant, until such a note as is required by the last preceding section has been delivered to him :

(2.) To enter on the court rolls, or accept any presentment of, or admit any person to be tenant under or by virtue of, any surrender or grant made out of court, or any deed which is not duly stamped :

And in any case in which he does not so refuse shall forfeit the sum of fifty pounds.

Penalty for not refusing, 50*l.*

A.D. 1870.

Steward to
make out
duly stamped
copies.

Penalty for
neglect, 50*l.*;
and to be
liable for the
duty.

85. The steward of every manor shall, within four months from the day on which any surrender or grant is made in court, make out a duly stamped copy of court roll of such surrender or grant, and have the same ready for delivery to the person entitled thereto, and if he neglects so to do shall forfeit the sum of fifty pounds; and the duty payable in respect of such copy of court roll shall be a debt to Her Majesty, her heirs or successors, from such steward, whether he shall have received it or not, and shall be recoverable by the summary means provided for the recovery of duties received and not applied, and if he has not received the duty the same shall also be a debt to Her Majesty, her heirs or successors, from the party entitled to such copy, and recoverable from him in manner aforesaid.

Steward
may refuse
to proceed
except on
payment of
his fees and
duty.

86. The steward of any manor may, before he accepts in court any surrender or makes in court any grant, demand and insist on the payment of his lawful fees in relation to the surrender or grant, together with the duty payable on the copy of court roll thereof, and may refuse to proceed in any such matter or to deliver such copy of court roll to any person until such fees and duty are paid.

As to Delivery Orders and Warrants for Goods.

Interpre-
tation of
term.

87. The term "delivery order" means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares, or merchandise of the value of forty shillings or upwards lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of such goods, wares, or merchandise, upon the sale or transfer of the property therein.

Interpre-
tation of
term.

88. The term "warrant for goods" means any document or writing, being evidence of the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods, wares, or merchandise lying in any warehouse or dock, or upon any wharf, and signed or certified by or on behalf of the person having the custody of such goods, wares, or merchandise.

Duty may
be denoted by
an adhesive
stamp.

89. The duty upon a delivery order or warrant for goods may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is made, executed, or issued.

By whom
duty on
delivery
order to be
paid.

90. The duty upon a delivery order is, in the absence of any special stipulation, to be paid by the person to whom the order is given, and any person from whom a delivery order chargeable with

duty is required may refuse to give it, unless or until the amount of the duty is paid to him. A.D. 1870.

91. (1.) Every document or writing in the nature of a delivery order is to be deemed to have been given upon a sale of, or transfer of the property in, goods, wares, or merchandise of the value of forty shillings or upwards, unless the contrary is expressly stated therein; and every person who—

- (a.) Untruly states, or knowingly or willingly allows it to be untruly stated, in any such document or writing, either that the transaction to which it relates is not a sale or transfer of property, or that the goods, wares, or merchandise to which it relates are not of the value of forty shillings; What documents to be chargeable as delivery orders.
- (b.) Makes, signs, or issues any delivery order chargeable with duty, but not being duly stamped; Penalty for making false statement,
- (c.) Knowingly or wilfully, either himself, or by his servant or any other person, procures or requires or authorizes the delivery of, or delivers, any goods, wares, or merchandise mentioned in any delivery order which is not duly stamped, or which contains to his knowledge any false statement with reference either to the nature of the transaction, or the value of the goods, wares, or merchandise, or signing, &c.

shall forfeit the sum of twenty pounds. or making use of any order not duly stamped, or containing any false statement, 20l.

(2.) But no delivery order is, by reason of the same being unstamped, to be deemed invalid in the hands of the person having the custody of, or delivering out, the goods, wares, or merchandise therein mentioned, unless such person is proved to have been party or privy to some fraud on the revenue in relation thereto.

92. Every person who makes, executes, or issues, or receives or takes by way of security or indemnity, any warrant for goods not being duly stamped, shall forfeit the sum of twenty pounds. Penalty for making, &c. unstamped warrant, 20l.

As to Duplicates and Counterparts.

93. The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor,) is not to be deemed duly stamped unless it is stamped as an original instrument, or unless it appears by some stamp impressed thereon that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart. When duly stamped.

As to Exchange or Excambion and Partition or Division.

94. Where upon the exchange of any real or heritable property for any other real or heritable property, or upon the partition or As to exchange or excambion, &c.

A.D. 1870.

 division of any real or heritable property, any consideration exceeding in amount or value one hundred pounds is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby such exchange or partition or division is effected is to be charged with the same ad valorem duty as a conveyance on sale for such consideration, and with such duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty according to the provisions of the seventy-sixth and seventy-seventh sections of this Act.

As to Grants of Honours and Dignities.

How to be charged in certain cases.

95. (1.) Where two or more honours or dignities are granted by the same letters patent to the same person, such letters patent are to be charged with the proper duty in respect of the highest in point of rank only.

(2.) Where any honour or dignity, honours or dignities, is or are granted to any person or persons in remainder, the letters patent are to be charged with such further duty in respect of every remainder as would have been payable for an original grant of the same honour or dignity, honours or dignities.

As to Leases, &c.

Agreements for not more than thirty-five years to be charged as leases.

96. (1.) An agreement for a lease or tack, or with respect to the letting of any lands, tenements, or heritable subjects for any term not exceeding thirty-five years, is to be charged with the same duty as if it were an actual lease or tack made for the term and consideration mentioned in the agreement.

(2.) A lease or tack made subsequently to, and in conformity with, such an agreement duly stamped, is to be charged with the duty of sixpence only.

Leases how to be charged in respect of produce, &c.

97. (1.) Where the consideration, or any part of the consideration, for which any lease or tack is granted or agreed to be granted, does not consist of money, but consists of any produce or other goods, the value of such produce or goods is to be deemed a consideration in respect of which the lease or tack or agreement is chargeable with ad valorem duty, and where it is stipulated that the value of such produce or goods is to amount at least to, or is not to exceed, a given sum, or where the lessee is specially charged with, or has the option of paying after, any permanent rate of conversion, the value of such produce or goods is, for the purpose of assessing the ad valorem duty, to be estimated at such given sum, or according to such permanent rate.

(2.) A lease or tack or agreement made either entirely or partially for any such consideration, if it contains a statement of the value of such consideration, and is stamped in accordance with such statement, is, so far as regards the subject matter of such statement, to be deemed duly stamped, unless or until it is otherwise shown that such statement is incorrect, and that it is in fact not duly stamped.

A.D. 1870.

Effect of statement of value.

98. (1.) A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack, or agreement of or relating to the same subject matter.

Directions as to duty in certain cases.

(2.) No lease made for any consideration or considerations in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is to be charged with any duty in respect of such further consideration.

(3.) No lease for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, and no lease for a term absolute not exceeding twenty-one years, granted by an ecclesiastical corporation aggregate or sole, is to be charged with any higher duty than thirty-five shillings.

(4.) No lease for a definite term exceeding thirty-five years granted under the "Trinity College (Dublin) Leasing and Perpetuity Act, 1851," is to be charged with any higher duty than would have been chargeable thereon if it had been a lease for a definite term not exceeding thirty-five years.

(5.) No lease or tack, or agreement for a lease or tack, in Scotland, of any dwelling house or tenement, or part of a dwelling house or tenement, for any definite term not exceeding a year, at a rent not exceeding the rate of ten pounds per annum, is to be charged with any higher duty than one penny.

99. The duty upon an instrument chargeable with duty as a lease or tack for any definite term less than a year of—

Duty in certain cases may be denoted by adhesive stamp.

(1.) Any dwelling-house or tenement, or part of a dwelling-house or tenement, at a rent not exceeding the rate of ten pounds per annum;

(2.) Any furnished dwelling-house or apartments;

A.D. 1870. Or upon the duplicate or counterpart of any such instrument, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is first executed.

Penalty in certain cases. **100.** (1.) Every person who executes, or prepares or is employed in preparing, any instrument upon which the duty may, under the provisions of the last preceding section, be denoted by an adhesive stamp, and which is not, at or before the execution thereof, duly stamped, shall forfeit the sum of five pounds.

Proviso. (2.) Provided that nothing in this section contained shall render any person liable to the said penalty of five pounds in respect of any letters or correspondence.

As to Letters of Allotment, Scrip Certificates, and Scrip.

Penalty for executing, &c. not duly stamped, 20l. **101.** Every person who executes, grants, issues, or delivers out any document chargeable with duty as a letter of allotment, letter of renunciation, or scrip certificate, or as scrip, before the same is duly stamped, shall forfeit the sum of twenty pounds.

As to Letters or Powers of Attorney and Voting Papers.

Proxies and voting papers confined to one meeting. **102.** (1.) Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper, hereby respectively charged with the duty of one penny, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at the meeting so specified, or any adjournment thereof.

Duty may be denoted by adhesive stamp. (2.) The said duty of one penny may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed.

Penalty for executing, &c. not duly stamped, 50l., (3.) Every person who makes or executes, or votes or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall forfeit the sum of fifty pounds.

and vote void, (4.) Every vote given or tendered under the authority or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall be absolutely null and void.

may not be stamped after execution. (5.) And no such letter or power of attorney or voting paper shall on any pretence whatever be stamped after the execution thereof by any person.

Power relating to Government stocks, how to be charged. **103.** A letter or power of attorney for the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds, duly stamped for that purpose, is not to be charged with any further duty by reason of containing an authority for the receipt of the dividends on the same stocks or funds.

104. A writing under hand only containing an order, request, or direction from the owner or proprietor of any stock to any company or to any officer of any company, or to any banker, to pay the dividends or interest arising from such stock to any person therein named, is not chargeable with duty as a letter or power of attorney.

A.D. 1870.
 Order to pay dividends not power of attorney.

As to Mortgages, &c.

105. The term "mortgage" means a security by way of mortgage for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable, or for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be;

Interpretation of term.

And includes—

Conditional surrender by way of mortgage, further charge, wadset, and heritable bond, disposition, assignation, or tack in security, and eik to a reversion of or affecting any lands, estate, or property, real or personal, heritable or moveable, whatsoever :

Also any deed containing an obligation to infest any person in an annual rent, or in lands or other heritable subjects in Scotland, under a clause of reversion, but without any personal bond or obligation therein contained for payment of the money or stock intended to be secured :

Also any conveyance of any lands, estate, or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security, and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where such conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified who accept the provision made for payment of their debts in full satisfaction thereof, or who exceed five in number :

Also any defeazance, letter of reversion, back bond, declaration, or other deed or writing for defeating or making redeemable or explaining or qualifying any conveyance, disposition, assignation, or tack of any lands, estate, or property whatsoever, apparently absolute but intended only as a security :

Also any agreement, contract, or bond accompanied with a deposit of title deeds for making a mortgage, wadset, or any such other security or conveyance as aforesaid of any lands, estate, or property comprised in such title deeds, or for pledging or charging the same as a security :

A.D. 1870. — And also any deed whereby a real burden is declared or created on lands or heritable subjects in Scotland.

Security for stock, how to be charged.

106. A security for the transfer or retransfer of any stock is to be charged with the same duty as a similar security for a sum of money equal in amount to the value of such stock; and a transfer, assignment, disposition, or assignation of any such security, and a reconveyance, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation of any such security, shall be charged with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of such stock.

Security for future advances, how to be charged.

107. (1.) A security for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current, either with or without money previously due, is to be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a security for the amount so limited.

(2.) Where such total amount is unlimited, the security is to be available for such an amount only as the ad valorem duty impressed thereon extends to cover.

Proviso.

(3.) Provided that no money to be advanced for the insurance of any property comprised in any such security against damage by fire, or for keeping up any policy of life insurance comprised in such security, or for effecting in lieu thereof any new policy, or for the renewal of any grant or lease of any property comprised in such security upon the dropping of any life whereon such property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with ad valorem duty.

Security for repayment by periodical payments, how to be charged.

108. A security for the payment of any rentcharge, annuity, or periodical payments, by way of repayment, or in satisfaction or discharge of any loan, advance, or payment intended to be so repaid, satisfied, or discharged, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, advanced, or paid.

As to transfers and further charges.

109. No transfer of a duly stamped security, and no security by way of further charge for money or stock, added to money or stock previously secured by a duly stamped instrument, is to be charged with any duty by reason of containing any further or additional security for the money or stock transferred or previously secured, or the interest or dividends thereof, or any new covenant, proviso, power, stipulation, or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security.

110. (1.) Where any copyhold or customary lands or hereditaments are mortgaged alone by means of a conditional surrender or grant, the ad valorem duty is to be charged on the surrender or grant, if made out of court, or the memorandum thereof, and on the copy of court roll of the surrender or grant, if made in court. A.D. 1870.
As to copyholds.

(2.) Where any copyhold or customary lands or hereditaments are mortgaged, together with other property, for securing the same money or the same stock, the ad valorem duty is to be charged on the instrument relating to the other property, and the surrender or grant, or the memorandum thereof, or the copy of court roll of the surrender or grant, as the case may be, is to be charged with duty as if the surrender or grant were not made upon a mortgage, but such last-mentioned duty shall not exceed the said ad valorem duty.

111. An instrument chargeable with ad valorem duty as a mortgage is not to be charged with any other duty by reason of the equity of redemption in the mortgaged property being thereby conveyed or limited in any other manner than to, or in trust for, or according to the direction of, a purchaser. As to mortgage with conveyance of equity of redemption.

112. The exemption from stamp duty conferred by the Act of the sixth and seventh years of King William the Fourth, chapter thirty-two, for the regulation of benefit building societies, shall not extend to any mortgage to be made after the passing of this Act, except a mortgage by a member of a benefit building society for securing the repayment to the society of money not exceeding five hundred pounds. Exemption from stamp duty in favour of benefit building societies restricted.

113. The term "foreign security" means and includes every security for money by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company, bearing date or signed after the third day of June one thousand eight hundred and sixty-two (except an instrument chargeable with duty as a bill of exchange or promissory note), Interpretation of term "Foreign security."

- (1.) Which is made or issued in the United Kingdom ;
- (2.) Upon which any interest is payable in the United Kingdom ;
- (3.) Which is assigned, transferred, or in any manner negotiated in the United Kingdom.

114. Every person who in the United Kingdom makes, issues, assigns, transfers, or negotiates, or pays any interest upon, any foreign security not being duly stamped, shall forfeit the sum of twenty pounds. Penalty for issuing, &c. any foreign security not duly stamped, 20l.

A.D. 1870.

Foreign securities may be stamped without penalty.

115. The Commissioners may at any time, without reference to the date thereof, allow any foreign security to be stamped without the payment of any penalty, upon being satisfied, in any manner that they may think proper, that it was not made or issued, and has not been transferred, assigned, or negotiated within the United Kingdom, and that no interest has been paid thereon within the United Kingdom.

As to Notarial Acts.

Duty may be denoted by adhesive stamp.

116. The duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, may be denoted by an adhesive stamp, which is to be cancelled by the notary.

As to Policies of Insurance.

Interpretation of terms, &c.

117. (1.) The term "insurance" includes assurance, and the term "policy" includes every writing whereby any contract of insurance is made, or agreed to be made, or is evidenced; and, except as herein-after mentioned, this Act does not apply to policies of sea insurance.

(2.) A policy of sea insurance made or executed out of, but being in any manner enforceable within, the United Kingdom, is to be charged with duty under the Act of the thirtieth year of Her Majesty's reign, chapter twenty-three, and may be stamped at any time within two months after it has been first received in the United Kingdom on payment of the duty only.

Penalty for not making out policy,

118. Every person who—

(1.) Receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance;

or making, &c. any policy not duly stamped, 20%.

(2.) Makes, executes, or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of, any policy which is not duly stamped;

shall forfeit the sum of twenty pounds.

Duty may be denoted by adhesive stamp.

119. (1.) The duties imposed by this Act upon policies of insurance may be denoted by adhesive stamps, or partly by adhesive and partly by impressed stamps.

(2.) When the whole or any part of the duty upon a policy of insurance is denoted by an adhesive stamp, such adhesive stamp is to be cancelled by the person by whom the policy is first executed.

Penalty, 20%.

(3.) In default of such cancellation, the person making the insurance shall forfeit the sum of twenty pounds.

A.D. 1870.

As to Receipts.

120. The term "receipt" means and includes any note, memorandum, or writing whatsoever whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of two pounds or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.

Interpre-
tation of
term.

121. The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

Duty may be
denoted by
stip

122. A receipt given without being stamped may be stamped with an impressed stamp upon the terms following; that is to say,

Term on
which
receipts may
be stamped
after execu-
tion.

- (1.) Within fourteen days after it has been given, on payment of the duty and a penalty of five pounds;
- (2.) After fourteen days, but within one month, after it has been given, on payment of the duty and a penalty of ten pounds;

and shall not in any other case be stamped with an impressed stamp.

123. If any person—

- (1.) Gives any receipt liable to duty and not duly stamped;
- (2.) In any case where a receipt would be liable to duty refuses to give a receipt duly stamped;
- (3.) Upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid with intent to evade the duty;

Penalty for
offences.

he shall forfeit the sum of ten pounds.

As to Settlements.

124. Where any money which may become due or payable upon any policy of insurance, or upon any security not being a marketable security, is settled or agreed to be settled, the instrument whereby such settlement is made or agreed to be made is to be charged with ad valorem duty in respect of such money.

As to set-
tlement of
policy or
security.

A.D. 1870.

Provided as follows:

Proviso
as to
policies.

(1.) Where, in the case of a policy of insurance, no provision is made for keeping up the policy, the ad valorem duty is to be charged only on the value of the policy at the date of the instrument:

(2.) If in any such case the instrument contains a statement of such value, and is stamped in accordance with such statement, it is, so far as regards such policy, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

Settlements
when not to
be charged
as securities.

125. (1.) An instrument chargeable with ad valorem duty as a settlement in respect of any money, stock, or security is not to be charged with any further duty by reason of containing provision for the payment or transfer of the same money, stock, or security.

(2.) Where any money, stock, or security is settled or agreed to be settled by a person who has only a reversionary interest therein, and the instrument whereby such settlement is made or agreed to be made contains a covenant by the person entitled in possession to the interest or dividends of such money, stock, or security for the payment, during the continuance of such possession, of any annuity or yearly sum not exceeding interest at the rate of four pounds per centum per annum upon the amount or value of such money, stock, or security, such instrument shall not be charged with any duty in respect of such covenant.

Where
several
instruments
one only
to be
charged with
ad valorem
duty.

126. (1.) Where several instruments are executed for effecting the settlement of the same property, and the ad valorem duty chargeable in respect of the settlement of such property exceeds ten shillings, one only of such instruments is to be charged with the ad valorem duty.

(2.) Where a settlement is made in pursuance of any previous agreement or articles upon which any ad valorem settlement duty exceeding ten shillings has been paid in respect of the same property, such settlement is not to be charged with any ad valorem settlement duty.

(3.) In each of the aforesaid cases the instruments not chargeable with ad valorem duty are to be charged with the duty of ten shillings.

As to Share Warrants.

Penalty for
issuing share
warrant.

127. If a share warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the

time when it is issued, is the managing director or secretary or other principal officer of the company, shall forfeit the sum of fifty pounds.

A.D. 1870.

not duly
stamped,
50l.

As to transfers of Shares in Cost Book Mines.

128. (1.) The duty upon a request or authority to the purser or other officer of a mining company conducted on the cost book system to enter or register the transfer of any share or part of a share of the mine, and the duty upon a notice to such purser or officer of any such transfer, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the request, authority, or notice is written or executed.

Duty may be
denoted by
adhesive
stamp.

(2.) Every person who writes or executes any such request, authority, or notice, not being duly stamped, and every purser or other officer of any such company who in any manner obeys, complies with, or gives effect to any such request, authority, or notice, not being duly stamped, shall forfeit the sum of twenty pounds.

Penalty for
signing, &c.
20l.

A.D. 1870.

SCHEDULE.

	Duty.
	£ s. d.
ADMISSION in England, Scotland, or Ireland of any person— As an advocate in any court - - - -	50 0 0
<i>Exemption.</i>	
Where a person has been duly admitted as an advocate in any court in England, Scotland, or Ireland, his admission as an advocate in any other court in the same country is exempt from duty.	
And see sections 29 and 30.	
ADMISSION in England or Ireland of any person— To the degree of barrister-at-law.	
If he has been previously duly admitted to the said degree in Ireland, or in England, as the case may be - - -	10 0 0
In any other case - - - - -	50 0 0
And see sections 29, 30, and 31.	
ADMISSION of any person— To be a member of either of the four Inns of Court in England, or a student of the Society of King's Inns in Dublin	25 0 0
<i>Exemptions.</i>	
(1.) Where a person has been duly admitted a member of one of the Inns of Court in England, his admission as a member of any other of the said Inns is exempt from duty.	
(2.) Where a person has been duly admitted a student of the Society of King's Inns in Dublin, his admission as a member of any of the Inns of Court in England is exempt from duty.	
And see sections 29, 30, 31, and 32.	
ADMISSION of any person— To be a member of either of the Societies commonly called Inns of Chancery in England - - - - -	3 0 0
And see sections 29 and 30.	
ADMISSION in England or Ireland of any person— As an attorney, solicitor, or proctor in any court - - -	25 0 0
<i>Exemption.</i>	
Where a person has been duly admitted as an attorney, solicitor, or proctor in any court in England or Ireland, his admission to act in either of those capacities in any other court in the same country is exempt from duty.	
And see sections 29 and 30.	

£ s. d. A.D. 1870.

ADMISSION in Scotland of any person—

- (1.) As a writer to the signet, or as a solicitor, agent, or attorney in the Court of Session, Justiciary, or Commission of Teinds:

If he has previously paid the sum of 60*l.* for duty upon his articles of clerkship - - - 25 0 0

If he has been previously duly admitted as a procurator or solicitor in any inferior court - 30 0 0

In any other case - - - - 85 0 0

- (2.) As a procurator or solicitor in any inferior court:

If he has previously paid the sum of 2*s.* 6*d.* for duty on his articles of clerkship - - 54 17 6

In any other case - - - - 55 0 0

Exemptions.

- (1.) Where a person has been duly admitted as a writer to the signet, or as a solicitor, agent, or attorney in the Court of Session, Justiciary, or Commission of Teinds, his admission to act in either of those capacities in any other of the said courts, or as a procurator or solicitor in any inferior court, is exempt from duty.

- (2.) Where a person has been duly admitted as a procurator or solicitor in any inferior court, his admission as a procurator or solicitor in any other inferior court is exempt from duty.

And see sections 29 and 30.

ADMISSION to act as a notary public.

See FACULTY.

ADMISSION of any person—

As a Fellow of the College of Physicians in England, Scotland, or Ireland - - - - 25 0 0

And see sections 29 and 30.

ADMISSION to the degree of doctor of medicine in either of the universities in Scotland - - - - 10 0 0

And see sections 29 and 30.

ADMISSION in England or Ireland of any person—

As a burgess, or into any corporation or company, in any city, borough, or town corporate.

In respect of birth, apprenticeship, or marriage, or, in Ireland, in respect of being engaged in any trade, mystery, or handicraft - - - - 1 0 0

Upon any other ground - - - - 3 0 0

Exemption.

Admission of any person to the freedom of the city of London by redemption.

And see sections 29 and 30.

A.D. 1870.

£ s. d.

ADMISSION in Scotland of any person—

As a burghess, or into any corporation or company, in any burgh - - - - - 0 5 0

Exemption.

Admission of a craftsman or other person into any corporation within any royal burgh, burgh of royalty, or burgh of barony incorporated by the magistrates and council of such burgh, provided such craftsman or other person has been previously duly admitted a freeman or burghess of the burgh.

And see sections 29 and 30.

ADMISSION to ecclesiastical benefices in Scotland.

See APPOINTMENT, &c. to ecclesiastical benefices.

ADMISSION and APPOINTMENT or GRANT by any writing—

To or of any office or employment—

Where the annual salary, fees, or emoluments appertaining to such office or employment do not exceed 100 <i>l.</i> -	2	0	0
Exceed 100 <i>l.</i> and do not exceed 150 <i>l.</i> - - -	4	0	0
" 150 <i>l.</i> " " 200 <i>l.</i> - - -	6	0	0
" 200 <i>l.</i> " " 250 <i>l.</i> - - -	8	0	0
" 250 <i>l.</i> " " 300 <i>l.</i> - - -	10	0	0
" 300 <i>l.</i> —			
for every 100 <i>l.</i> , and also for any fractional part of 100 <i>l.</i> -	5	0	0

Exemptions.

- (1.) Admission proceeding upon a duly stamped appointment or grant.
- (2.) First appointment of any person to the office or employment of out-door officer, boatman, waterman, or watchman in the service of the Customs.
- (3.) Periodical re-admission or re-appointment to any office or employment of any person who has been once duly admitted to such office or employment.

And see sections 29, 30, 33, 34, and 35.

AFFIDAVIT, or STATUTORY DECLARATION made under the provisions of 5 & 6 Will. 4. c. 62. - - - 0 2 6

Exemptions.

- (1.) Affidavit made for the immediate purpose of being filed, read, or used in any court, or before any judge, master, or officer of any court.
- (2.) Affidavit or declaration made upon a requisition of the commissioners of any public board of revenue, or any of the officers acting under them, or required by law, and made before any justice of the peace.

- (3.) Affidavit or declaration which may be required at the Bank of England or the Bank of Ireland to prove the death of any proprietor of any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock.
- (4.) Affidavit or declaration relating to the loss, mutilation, or defacement of any bank note or bank post bill.
- (5.) Declaration required to be made pursuant to any Act relating to marriages in order to a marriage without licence.

AGREEMENT or CONTRACT, accompanied with a deposit.

See MORTGAGE, &c., and section 105.

AGREEMENT for a lease or tack, or for any letting.

See LEASE or TACK, and section 96.

AGREEMENT or CONTRACT made or entered into pursuant to the Highway Acts for or relating to the making, maintaining, or repairing of highways - - - -

0 0 6

AGREEMENT, or any MEMORANDUM of an AGREEMENT, made in England or Ireland under hand only, or made in Scotland without any clause of registration, and not otherwise specifically charged with any duty, whether the same be only evidence of a contract, or obligatory upon the parties from its being a written instrument - - - -

0 0 6

Exemptions.

- (1.) Agreement or memorandum the matter whereof is not of the value of 5*l*.
- (2.) Agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant.
- (3.) Agreement, letter, or memorandum made for or relating to the sale of any goods, wares, or merchandise.
- (4.) Agreement or memorandum made between the master and mariners of any ship or vessel for wages on any voyage coastwise from port to port in the United Kingdom.

And see section 36.

ALLOTMENT. See LETTER OF ALLOTMENT.

ANNUITY, conveyance in consideration of.

See CONVEYANCE ON SALE, and section 72. purchase of.

See CONVEYANCE ON SALE, and section 75. creation of, by way of security.

See MORTGAGE, &c., and section 108. instruments relating to, upon any other occasion.

See BOND, COVENANT, &c.

A.D. 1870. APPOINTMENT, whether by way of DONATION, PRESENTATION, or NOMINATION, and ADMISSION, COLLATION, or INSTITUTION to or LICENCE TO HOLD—

Any ecclesiastical benefice, dignity, or promotion, or any perpetual curacy.

In England.

If the net yearly value thereof exceeds—

50 <i>l.</i> and does not exceed 100 <i>l.</i>	-	-	1	0	0
100 <i>l.</i>	"	"	2	0	0
150 <i>l.</i>	"	"	3	0	0
200 <i>l.</i>	"	"	4	0	0
250 <i>l.</i>	"	"	5	0	0
300 <i>l.</i>	-	-	7	0	0

And also (if such yearly value exceeds 300*l.*) for every 100*l.* of such yearly value over and above 200*l.* a further duty of

In Scotland - - - - - 2 0 0

Exemptions.

Admission, collation, institution, or licence proceeding upon a duly stamped donation, presentation, or nomination.

And see section 37.

APPOINTMENT of a new trustee, and APPOINTMENT in execution of a power of any property, or of any use, share, or interest in any property, by any instrument not being a will - 0 10 0

And see section 78.

APPOINTMENT of a gamekeeper.

See DEPUTATION.

APPOINTMENTS to offices or employments.

See ADMISSION.

APPRAISEMENT or VALUATION of any property, or of any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers work whatsoever.

Where the amount of the appraisement or valuation does not exceed 5*l.* - - - - - 0 0 3

Exceeds 5 <i>l.</i> and does not exceed 10 <i>l.</i>	-	-	0	0	6
" 10 <i>l.</i>	"	20 <i>l.</i>	0	1	0
" 20 <i>l.</i>	"	30 <i>l.</i>	0	1	6
" 30 <i>l.</i>	"	40 <i>l.</i>	0	2	0
" 40 <i>l.</i>	"	50 <i>l.</i>	0	2	6
" 50 <i>l.</i>	"	100 <i>l.</i>	0	5	0
" 100 <i>l.</i>	"	200 <i>l.</i>	0	10	0
" 200 <i>l.</i>	"	500 <i>l.</i>	0	15	0
" 500 <i>l.</i>	-	-	1	0	0

Exemptions.

- (1.) Appraisement or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.
- (2.) Appraisement or valuation made in pursuance of the order of any Court of Admiralty or Vice-Admiralty, or

of any Court of Appeal, from any sentence, adjudication, or judgment of any Court of Admiralty or Vice-Admiralty.

£ s. d. A.D. 1870.

- (3.) Appraisement or valuation of any property made for the purpose of ascertaining the legacy or succession duty payable in respect thereof.

And see section 38.

APPRENTICESHIP, instrument of.

Where there is no premium or consideration - - - 0 2 6

In any other case—

For every 5*l.*, and also for any fractional part of 5*l.*, of the amount or value of the premium or consideration 0 5 0

Exemptions.

- (1.) Instrument relating to any poor child apprenticed by, or at the sole charge of, any parish or township, or by or at the sole charge of any public charity, or pursuant to any Act for the regulation of parish apprentices.
- (2.) Instrument of apprenticeship in Ireland, where the value of the premium or consideration does not exceed 10*l.*

And see sections 39 and 40.

ARTICLES OF CLERKSHIP whereby any person first becomes bound to serve as a clerk in order to his admission.

- (1.) As an attorney or solicitor in any of Her Majesty's courts at Westminster or in Ireland, or as a proctor in the High Court of Admiralty, or any Ecclesiastical Court in England or Ireland - - - 80 0 0
- (2.) As an attorney or solicitor in any of the courts of the counties palatine of Lancaster and Durham, or as a writer to the signet, or as a solicitor, agent, or attorney in the Court of Session, Justiciary, or Commission of Teinds in Scotland - - 60 0 0
- (3.) As a procurator or solicitor in any inferior court in Scotland - - - 0 2 6

And see sections 41, 42, 43, and 44.

ARTICLES OF CLERKSHIP, whereby any person, having been before bound by duly stamped articles to serve as a clerk in order to his admission in any of the courts aforesaid, and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose - 0 10 0

ASSIGNMENT or ASSIGNATION.

By way of security, or of any security. *See* MORTGAGE, &c.

Upon a sale, or otherwise. *See* CONVEYANCE.

ASSURANCE or INSURANCE. *See* POLICY.

ATTESTED COPY. *See* COPY.

ATTORNEY, LETTER or POWER of. *See* LETTER OF ATTORNEY. WARRANT of. *See* WARRANT OF ATTORNEY.

A. D. 1870. AWARD in England or Ireland, and AWARD or DECREET
ARBITRAL in Scotland. £ s. d.

Where the amount or value of the matter in dispute does

not exceed 5 <i>l.</i>	-	-	-	-	0	0	3
Exceeds 5 <i>l.</i> and does not exceed 10 <i>l.</i>	-	-	-	-	0	0	6
„ 10 <i>l.</i>	„	20 <i>l.</i>	-	-	0	1	0
„ 20 <i>l.</i>	„	30 <i>l.</i>	-	-	0	1	6
„ 30 <i>l.</i>	„	40 <i>l.</i>	-	-	0	2	0
„ 40 <i>l.</i>	„	50 <i>l.</i>	-	-	0	2	6
„ 50 <i>l.</i>	„	100 <i>l.</i>	-	-	0	5	0
„ 100 <i>l.</i>	„	200 <i>l.</i>	-	-	0	10	0
„ 200 <i>l.</i>	„	500 <i>l.</i>	-	-	0	15	0
„ 500 <i>l.</i>	„	750 <i>l.</i>	-	-	1	0	0
„ 750 <i>l.</i>	„	1,000 <i>l.</i>	-	-	1	5	0

And where it exceeds 1,000*l.*, and in any other case
not above provided for - - - - 1 15 0

BACK BOND. See MORTGAGE, &c., and section 105.

BANK NOTE—

For money not exceeding 1 <i>l.</i>	-	-	-	-	0	0	5
Exceeding 1 <i>l.</i> and not exceeding 2 <i>l.</i>	-	-	-	-	0	0	10
„ 2 <i>l.</i>	„	5 <i>l.</i>	-	-	0	1	3
„ 5 <i>l.</i>	„	10 <i>l.</i>	-	-	0	1	9
„ 10 <i>l.</i>	„	20 <i>l.</i>	-	-	0	2	0
„ 20 <i>l.</i>	„	30 <i>l.</i>	-	-	0	3	0
„ 30 <i>l.</i>	„	50 <i>l.</i>	-	-	0	5	0
„ 50 <i>l.</i>	„	100 <i>l.</i>	-	-	0	8	6

And see sections 45, 46, and 47.

BILL OF EXCHANGE—

Payable on demand	-	-	-	-	0	0	1
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BILL OF EXCHANGE of any other kind whatsoever (*except a Bank Note*) and PROMISSORY NOTE of any kind whatsoever (*except a Bank Note*)—drawn, or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated in the United Kingdom:

Where the amount or value of the money for which
the bill or note is drawn or made does not
exceed 5*l.* - - - - 0 0 1

Exceeds 5 <i>l.</i> and does not exceed 10 <i>l.</i>	-	-	-	-	0	0	2
„ 10 <i>l.</i>	„	25 <i>l.</i>	-	-	0	0	3
„ 25 <i>l.</i>	„	50 <i>l.</i>	-	-	0	0	6
„ 50 <i>l.</i>	„	75 <i>l.</i>	-	-	0	0	9
„ 75 <i>l.</i>	„	100 <i>l.</i>	-	-	0	1	0

„ 100*l.*—

for every 100*l.*, and also for any fractional part of
100*l.*, of such amount or value - - - - 0 1 0

Exemptions.

- (1.) Bill or note issued by the Governor and Company of the Bank of England or Bank of Ireland.

£ s. d. A.D. 1870.

- (2.) Draft or order drawn by any banker in the United Kingdom upon any other banker in the United Kingdom, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such bankers.
- (3.) Letter written by a banker in the United Kingdom to any other banker in the United Kingdom, directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made, or to any person on his behalf.
- (4.) Letter of credit granted in the United Kingdom authorizing drafts to be drawn out of the United Kingdom payable in the United Kingdom.
- (5.) Draft or order drawn by the Accountant General of the Court of Chancery in England or Ireland.
- (6.) Warrant or order for the payment of any annuity granted by the Commissioners for the Reduction of the National Debt, or for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds.
- (7.) Bill drawn by the Lords Commissioners of the Admiralty, or by any person under their authority, under the authority of any Act of Parliament upon and payable by the Accountant General of the Navy.
- (8.) Bill drawn (according to a form prescribed by Her Majesty's orders by any person duly authorized to draw the same) upon and payable out of any public account for any pay or allowance of the army or other expenditure connected therewith.
- (9.) Coupon or warrant for interest attached to and issued with any security.

And *see* sections 48, 49, 50, 51, 52, 53, 54, and 55.

BILL OF LADING of or for any goods, merchandise, or effects to be exported or carried coastwise - - -

0 0 6

And *see* section 56.

BILL OF SALE—

Absolute. *See* CONVEYANCE ON SALE.

By way of security. *See* MORTGAGE, &c.

And *see* section 57.

BOND for securing the payment or repayment of money or the transfer or retransfer of stock.

See MORTGAGE, &c.

BOND in relation to any annuity upon the original creation and sale thereof.

See CONVEYANCE ON SALE, and section 75.

A.D. 1870. BOND, COVENANT, or INSTRUMENT of any kind whatsoever.

- (1.) Being the only or principal or primary security for any annuity (*except upon the original creation thereof by way of sale or security*), or of any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack.

For a definite and certain period, so that the total amount to be ultimately payable can be ascertained.

The same ad valorem duty as a bond or covenant for such total amount.

For the term of life or any other indefinite period.

For every 5*l.*, and also for any fractional part of 5*l.*, of the annuity or sum periodically payable - £ s. d.
0 2 6

- (2.) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary instrument is duly stamped.

Where the total amount to be ultimately payable can be ascertained - - - - -

The same ad valorem duty as a bond or covenant of the same kind for such total amount.

In any other case :

For every 5*l.*, and also for any fractional part of 5*l.*, of the annuity or sum periodically payable - - - - - 0 0 6

BOND given pursuant to the directions of any Act of Parliament, or by the directions of the Commissioners of Customs or Inland Revenue, or any of their officers, for or in respect of any of the duties of customs or excise, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto.

Where the penalty of the bond does not exceed 150*l.* - - - - -

The same ad valorem duty as a bond for the amount of the penalty.

And in any other case - - - - - 0 5 0

Exemption.

Bond given as aforesaid upon, or with relation to, the receiving or obtaining, or for entitling any person to receive or obtain, any drawback of any duty or duties, or part of any duty or duties, of customs or excise, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any parts beyond the seas, or upon or with relation to the obtaining of any debenture or certificate for entitling any person to receive any such drawback as aforesaid.

And see section 58.

BOND on obtaining letters of administration in England or Ireland, or a confirmation of testament in Scotland - - - - - 0 5 0

Exemptions.

- (1.) Bond given by the widow, child, father, mother, brother or sister, of any common seaman, marine or

soldier, slain or dying in the service of Her Majesty, her heirs or successors.

- (2.) Bond given by any person where the estate to be administered does not exceed 100*l.* in value.

BOND of any kind whatsoever not specifically charged with any duty :

Where the amount limited to be recoverable does not exceed 300*l.* - - - - -

The same ad valorem duty as a bond for the amount limited.

In any other case - - - - -

£ s. d.
0 10 0

BOND, accompanied with a deposit of title deeds, for making a mortgage, wadset, or other security on any estate or property therein comprised.

See MORTGAGE, &c., and section 105.

BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition, assignation, or tack, apparently absolute, but intended only as a security.

See MORTGAGE, &c., and section 105.

CERTIFICATE to be taken out yearly—

- (1.) By every person admitted or inrolled in England or Ireland as an attorney, solicitor, proctor, or notary public.
- (2.) By every person admitted or inrolled in Scotland as a writer to the signet, solicitor, agent, attorney, procurator, or notary public.
- (3.) By every other legally qualified person who carries on business in England or Ireland as a conveyancer, special pleader, or draftsman in equity, and is obliged by law to take out such a certificate.

If such person practises or carries on his business

	If he has been admitted or inrolled, or has carried on business, for three years or upwards.	If he has not been so long admitted or inrolled, or has not so long carried on business.
In England, within ten miles from the General Post Office in the city of London - - -	9 0 0	4 10 0
In Scotland, within the city or shire of Edinburgh - - - - -		
In Ireland, in the city of Dublin, or within three miles therefrom - - - - -		
In England, Scotland, or Ireland, beyond the above-mentioned limits - - - - -	6 0 0	3 0 0
And see sections 59, 60, 61, 62, 63, and 64.		

A.D. 1870.

£ s. d.

CERTIFICATE of any goods, wares, or merchandise, having been duly entered inwards, which shall be entered outwards for exportation at the port of importation, or be removed from thence to any other port for the more convenient exportation thereof, where such certificate is issued for enabling any person to obtain a debenture or certificate entitling him to receive any drawback of any duty or duties of customs, or any part thereof - - - - -	0 4 0
CERTIFICATE of the registration of a design - - - - - And <i>see</i> section 65.	5 0 0
CHARTER of resignation, or of confirmation, or of novodamus, or upon apprising, or upon a decret of adjudication, or sale of any lands, or other heritable subjects in Scotland - - - - -	0 5 0
CHARTER-PARTY, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing, between the captain, master, or owner of any ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel - - - - -	0 0 6
And <i>see</i> sections 66, 67, and 68.	
CLARE CONSTAT. <i>See</i> PRECEPT.	
COLLATION. <i>See</i> APPOINTMENT, &c. to ecclesiastical benefices.	
COMMISSION granted by Her Majesty, her heirs or successors, or by any person or persons duly authorized by her or them, to any officer in the army, or in the corps of Royal Marines - - - - -	1 10 0
COMMISSION granted by the Lords Commissioners of the Admiralty to any officer in the navy - - - - -	0 5 0
COMMISSION or DEPUTATION granted by the Commissioners of Inland Revenue - - - - -	1 10 0
COMMISSION OF LUNACY - - - - -	0 5 0
COMMISSION to act as a notary public in Scotland. <i>See</i> FACULTY.	
COMMISSION in the nature of a power of attorney in Scotland. <i>See</i> LETTER OR POWER OF ATTORNEY.	
CONDITIONAL SURRENDER of any copyhold or customary estate by way of mortgage. <i>See</i> MORTGAGE, &c., and sections 105 and 110.	
CONGÉ D'ÉLIRE. <i>See</i> GRANT.	
CONSTAT of Letters Patent. <i>See</i> EXEMPLIFICATION.	
CONTRACT. <i>See</i> AGREEMENT.	

CONTRACT NOTE—Any note, memorandum, or writing, commonly called a “contract note,” or by whatever name the same may be designated, for or relating to the sale or purchase of any stock or marketable security of the value of 5*l.* or upwards - - - - - £ s. d. A.D. 1870.

And see section 69.

CONVEYANCE or TRANSFER, whether on sale or otherwise,—

(1.) Of any stock of the governor and company of the Bank of England - - - - -

0 7 9

(2.) Of any stock of the East India Company - - - - -

1 10 0

(3.) Of any debenture stock or funded debt of any company or corporation.

For every 100*l.*, and also for any fractional part of 100*l.*, of the nominal amount transferred -

0 2 6

And see section 78.

CONVEYANCE or TRANSFER on sale,

Of any property (*except such stock or debenture stock or funded debt as aforesaid*),

Where the amount or value of the consideration for the sale does not exceed 5*l.* - - - - -

0 0 6

Exceeds 5*l.*, and does not exceed 10*l.* - - - - -

0 1 0

” 10*l.* ” 15*l.* - - - - -

0 1 6

” 15*l.* ” 20*l.* - - - - -

0 2 0

” 20*l.* ” 25*l.* - - - - -

0 2 6

” 25*l.* ” 50*l.* - - - - -

0 5 0

” 50*l.* ” 75*l.* - - - - -

0 7 6

” 75*l.* ” 100*l.* - - - - -

0 10 0

” 100*l.* ” 125*l.* - - - - -

0 12 6

” 125*l.* ” 150*l.* - - - - -

0 15 0

” 150*l.* ” 175*l.* - - - - -

0 17 6

” 175*l.* ” 200*l.* - - - - -

1 0 0

” 200*l.* ” 225*l.* - - - - -

1 2 6

” 225*l.* ” 250*l.* - - - - -

1 5 0

” 250*l.* ” 275*l.* - - - - -

1 7 6

” 275*l.* ” 300*l.* - - - - -

1 10 0

” 300*l.*

For every 50*l.*, and also for any fractional part of 50*l.*, of such amount or value - - - - -

0 5 0

And see sections 70, 71, 72, 73, 74, 75, 76, and 77.

CONVEYANCE or TRANSFER by way of security of any property (*except such stock or debenture stock or funded debt as aforesaid*), or of any security.

See MORTGAGE, &c.

CONVEYANCE or TRANSFER of any kind not hereinbefore described - - - - -

0 10 0

And see section 78.

£ s. d.

A.D. 1870.

COPY or EXTRACT (*attested or in any manner authenticated*)
of or from—

- (1.) An instrument chargeable with any duty.
- (2.) An original will, testament, or codicil.
- (3.) The probate or probate copy of a will or codicil.
- (4.) Any letters of administration or any confirmation of a testament.
- (5.) Any public register (*except any register of births, baptism, marriages, deaths, or burials*).
- (6.) The books, rolls, or records of any court.

In the case of an instrument chargeable with any duty not amounting to one shilling	-	-	-	-	-	} The same duty as such instrument.
In any other case	-	-	-	-	-	

Exemptions.

- (1.) Copy or extract of or from any law proceedings.
- (2.) Copy or extract in Scotland of or from the commission of any person as a delegate or representative to the convention of royal burghs or the general assembly or any presbytery or church court.

And see section 79.

COPY or EXTRACT (*certified*) of or from any register of births, baptisms, marriages, deaths, or burials

- - 0 0 1

Exemptions.

- (1.) Copy or extract furnished by any clergyman, registrar, or other official person pursuant to and for the purposes of any Act of Parliament, or furnished to any general or superintending registrar under any general regulation.
- (2.) Copy or extract for which the person giving the same is not entitled to any fee or reward.

And see section 80.

COPYHOLD and CUSTOMARY ESTATES—Instruments relating thereto.

Upon a sale thereof. See CONVEYANCE ON SALE.

Upon a mortgage thereof. See MORTGAGE, &c.

Upon a demise thereof. See LEASE OR TACK.

Upon any other occasion.

Surrender or grant made out of court, or the memorandum thereof,

and copy of court roll of any surrender or grant made in court

- - - - 0 10 0

And see sections 81, 82, 83, 84, 85, and 86.

COST BOOK MINES. See TRANSFER.

COUNTERPART. See DUPLICATE.

COVENANT for securing the payment or repayment of money, or the transfer or retransfer of stock.

See MORTGAGE, &c.

COVENANT in relation to any annuity upon the original creation and sale thereof.

See CONVEYANCE ON SALE, and section 75.

COVENANT in relation to any annuity (*except upon the original creation and sale thereof*) or to other periodical payments.

See BOND, COVENANT, &c.

COVENANT. Any separate deed of covenant (*not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage*) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the muniments of title relating thereto, or to all or any of the matters aforesaid.

Where the ad valorem duty in respect of the consideration or mortgage money does not exceed 10s. - -

In any other case - - -

}	A duty equal to the amount of such ad valorem duty.
	0 10 0

CURACY (*Perpetual*) licence to hold. Nomination to. See APPOINTMENT, &c. to ecclesiastical benefices.

CUSTOMARY ESTATES. See COPYHOLD.

DEBENTURE for securing the payment or repayment of money or the transfer or retransfer of stock.

See MORTGAGE, &c.

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 in respect 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 does not exceed 10l. - - - - -

Exceeds 10l. and does not exceed 50l. - - - - -

Exceeds 50l. - - - - -

0	1	0
0	2	6
0	5	0

DECLARATION of any use or trust of or concerning any property by any writing, not being a deed or will, or an instrument chargeable with ad valorem duty as a settlement -

0 10 0

DECLARATION (*Statutory*). See AFFIDAVIT.

DECREET ARBITRAL. See AWARD.

DEED whereby any real burden is declared or created on lands or heritable subjects in Scotland.

See MORTGAGE, &c., and section 105.

	£	s.	d.
A.D. 1870. DEED containing an obligation to infest any person in heritable subjects in Scotland, under a clause of reversion, as a security for money. <i>See</i> MORTGAGE, &c., and section 105.			
DEED containing an obligation to infest or seize in an annuity to be uplifted out of heritable subjects in Scotland. <i>See</i> BOND, COVENANT, &c.			
DEED of any kind whatsoever, not described in this schedule -	0	10	0
DEFEAZANCE. Deed or other instrument of defeazance of any conveyance, disposition, assignation, or tack, apparently absolute, but intended only as a security for money or stock. <i>See</i> MORTGAGE, &c., and section 105.			
DELIVERY ORDER - - - - -	0	0	1
And <i>see</i> sections 87, 89, 90, and 91.			
DEPOSIT of title deeds. <i>See</i> MORTGAGE, &c., and section 105.			
DEPUTATION by the Commissioners of Inland Revenue. <i>See</i> COMMISSION.			
DEPUTATION or APPOINTMENT of a gamekeeper -	0	10	0
DISPENSATION. <i>See</i> FACULTY.			
DISPOSITION of heritable property in Scotland to singular successors or purchasers. <i>See</i> CONVEYANCE ON SALE.			
DISPOSITION of heritable property in Scotland to a purchaser, containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part thereof. <i>See</i> CONVEYANCE ON SALE, MORTGAGE, &c., and section 105.			
DISPOSITION in Scotland containing constitution of feu or ground annual right. <i>See</i> CONVEYANCE ON SALE, and section 72.			
DISPOSITION in security in Scotland. <i>See</i> MORTGAGE, &c.			
DISPOSITION of any wadset, heritable bond, &c. <i>See</i> MORTGAGE, &c.			
DISPOSITION in Scotland of any property or of any right or interest therein not described in this schedule - - -	0	10	0
DOCK WARRANT. <i>See</i> WARRANT FOR GOODS.			
DOCKET made on passing any instrument under the Great Seal of the United Kingdom - - - - -	0	2	0
DONATION of any ecclesiastical benefice, dignity, or promotion. <i>See</i> APPOINTMENT, &c. to ecclesiastical benefices.			
DRAFT for money. <i>See</i> BILL OF EXCHANGE, and section 48.			
DUPLICATE or COUNTERPART of any instrument chargeable with any duty.			
Where such duty does not amount to 5s. - - - - -			}
In any other case - - - - -			
And <i>see</i> section 93.			

£ s. d. A.D. 1870.

ECCLESIASTICAL BENEFICE. *See* APPOINTMENT, &c. to ecclesiastical benefices.

EIK to a reversion. *See* MORTGAGE, &c., and section 105.

EXCHANGE or EXCAMBION—Instruments effecting.

In the case specified in section 94 *see* that section.

In any other case - - - - - 0 10 0

EXEMPLIFICATION or CONSTAT, under the Great Seal of the United Kingdom of Great Britain and Ireland of any letters patent or grant made or to be made by Her Majesty, her heirs or successors, or by any of her royal predecessors of any honour, dignity, promotion, franchise, liberty, or privilege, or of any lands, office, or other thing whatsoever - - - 5 0 0

EXEMPLIFICATION under the seal of any court in England or Ireland of any record or proceeding therein - - - 3 0 0

EXTRACT. *See* COPY or EXTRACT.

FACTORY, in the nature of a letter or power of attorney in Scotland.

See LETTER or POWER of ATTORNEY.

FACULTY, LICENCE, COMMISSION, or DISPENSATION for admitting or authorizing any person to act as a notary public :

In England - - - - - 30 0 0

In Scotland or Ireland - - - - - 20 0 0

FACULTY or DISPENSATION of any other kind :

In England - - - - - 30 0 0

In Ireland - - - - - 25 0 0

FEU CONTRACT in Scotland. *See* CONVEYANCE ON SALE, and section 72.

FOREIGN SECURITY. *See* MORTGAGE, &c., and sections 113, 114, and 115.

FURTHER CHARGE or FURTHER SECURITY. *See* MORTGAGE, &c., and section 109.

GRANT or LETTERS PATENT under the Great Seal of the United Kingdom of Great Britain and Ireland, or of the Great Seal of Ireland, or the Seal of the Duchy or County Palatine of Lancaster, or under the Seal kept and used in Scotland in place of the Great Seal formerly used there :

(1.) Of the honour or dignity of a duke - - - - - 350 0 0

” ” of a marquis - - - - - 300 0 0

” ” of an earl - - - - - 250 0 0

” ” of a viscount - - - - - 200 0 0

” ” of a baron - - - - - 150 0 0

” ” of a baronet - - - - - 100 0 0

A.D. 1870.

£ s. d.

(2.) Of a congé d'élire to any dean and chapter for the election of an archbishop or bishop - -	}	30	0	0
(3.) Of the Royal Assent to, or signification of, the election made by any dean and chapter, or of the nomination and presentation by Her Majesty, her heirs or successors, in default of such election of any person to be an archbishop or bishop - -				
(4.) Of or for the restitution of the temporalities to any archbishop or bishop - - - -				
(5.) Of any other honour, dignity, or promotion whatsoever				
(6.) Of any franchise, liberty, or privilege to any person or body politic or corporate - - - -				

Exemptions.

- (1.) Commissions of rebellion in process.
- (2.) Letters patent or briefs for collecting charitable benevolences.
- (3.) Letters patent for confirming any dispensation hereinbefore charged with duty.
- (4.) Letters patent appointing sheriffs in England or Ireland, and the writs of assistance accompanying such letters patent.

And see section 95.

GRANT or WARRANT OF PRECEDENCE to take rank among nobility, under the sign manual of Her Majesty, her heirs or successors - - - - - 100 0 0

GRANT or LICENCE under the sign manual to take and use a surname and arms, or a surname only.

In compliance with the injunctions of any will or settlement - - - - - 50 0 0

Upon any voluntary application - - - - - 10 0 0

GRANT of arms or armorial ensigns only, under the sign manual, or by any of the Kings of Arms of England, Scotland, or Ireland - - - - - 10 0 0

GRANT of copyhold or customary estates. See CONVEYANCE—COPYHOLD.

GRANT of the custody of the person or estate of any lunatic - 2 0 0

HERITABLE BOND. See MORTGAGE, &c., and section 105.

INSTITUTION. See APPOINTMENT, &c. to ecclesiastical benefices.

INVENTORY See SCHEDULE.

LEASE or TACK—

£ s. d. A.D. 1870.

(1.) For any definite term less than a year :

- (a.) Of any dwelling-house or tenement, or part of a dwelling-house or tenement, at a rent not exceeding the rate of 10*l.* per annum - - - - - 0 0 1
- (b.) Of any furnished dwelling-house or apartments where the rent for such term exceeds 25*l.* - - - - - 0 2 6
- (c.) Of any lands, tenements, or heritable subjects except or otherwise than as aforesaid - - - - -

The same duty as a lease for a year at the rent reserved for the definite term.

(2.) For any other definite term or for any indefinite term :

Of any lands, tenements, or heritable subjects—
Where the consideration, or any part of the consideration, moving either to the lessor or to any other person, consists of any money, stock, or security :

In respect of such consideration - - - - -

The same duty as a conveyance on a sale for the same consideration.

Where the consideration or any part of the consideration is any rent :

In respect of such consideration :

If the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate :

	If the term is definite, and does not exceed 35 years, or is indefinite.	If the term being definite exceeds 35 years, but does not exceed 100 years.	If the term being definite exceeds 100 years.
	£ s. d.	£ s. d.	£ s. d.
Not exceeding 5 <i>l.</i> per annum	0 0 6	0 3 0	0 6 0
Exceeding—			
5 <i>l.</i> and not exceeding 10 <i>l.</i>	0 1 0	0 6 0	0 12 0
10 <i>l.</i> " " 15 <i>l.</i>	0 1 6	0 9 0	0 18 0
15 <i>l.</i> " " 20 <i>l.</i>	0 2 0	0 12 0	1 4 0
20 <i>l.</i> " " 25 <i>l.</i>	0 2 6	0 15 0	1 10 0
25 <i>l.</i> " " 50 <i>l.</i>	0 5 0	1 10 0	3 0 0
50 <i>l.</i> " " 75 <i>l.</i>	0 7 6	2 5 0	4 10 0
75 <i>l.</i> " " 100 <i>l.</i>	0 10 0	3 0 0	6 0 0
100 <i>l.</i>			
For every full sum of 50 <i>l.</i> , and also for any fractional part of 50 <i>l.</i> thereof -	0 5 0	1 10 0	3 0 0

(3.) Of any other kind whatsoever not herein-before described 0 10 0
And see sections 96, 97, 98, 99, and 100.

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LETTER OF ALLOTMENT or LETTER OF RENUNCIATION, or any other document having the effect of a letter of allotment:

- | | | | | |
|--|---|---|---|---|
| (1.) Of any share of any company or proposed company | - | | | |
| (2.) In respect of any loan raised, or proposed to be raised, by any company or proposed company, or by any municipal body or corporation | - | | | |
| (3.) Issued or delivered in the United Kingdom, of any share of any foreign or colonial company or proposed company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company | - | 0 | 0 | 1 |

And SCRIP CERTIFICATE, SCRIP, or other document:

- | | | | | |
|---|---|---|---|---|
| (1.) Entitling any person to become the proprietor of any share of any company or proposed company | - | | | |
| (2.) Issued or delivered in the United Kingdom, and entitling any person to become the proprietor of any share of any foreign or colonial company or proposed company | - | | | |
| (3.) Denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation | - | 0 | 0 | 1 |
| (4.) Issued or delivered in the United Kingdom, and denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company | - | | | |

And see section 101.

LETTER OR POWER OF ATTORNEY, or COMMISSION, FACTORY, MANDATE, or other instrument in the nature thereof:

- | | | | | |
|--|---|---|---|---|
| (1.) For the sole purpose of appointing or authorizing any one person to vote as a proxy at any one meeting at which votes may be given by proxy | - | 0 | 0 | 1 |
| (2.) By any petty officer, seaman, marine or soldier serving as a marine, or by the executors or administrators | | | | |

	£	s.	d.	A.D. 1870.
of any such person, for receiving prize money or wages - - - - -	0	1	0	—
(3.) For the receipt of the dividends or interest of any stock :				
Where made for the receipt of one payment only	0	1	0	
In any other case - - - - -	0	5	0	
(4.) For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding 20 <i>l.</i> , or any periodical payments not exceeding the annual sum of 10 <i>l.</i> (<i>not being herein-before charged</i>) - - - - -	0	5	0	
(5.) For the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds :				
Where the value of such stocks or funds does not exceed 20 <i>l.</i> - - - - -	0	5	0	
In any other case - - - - -	0	10	0	
(6.) Of any kind whatsoever not herein-before described -	0	10	0	

Exemptions.

- (1.) Letter or power of attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary stocks or funds producing a yearly dividend of less than 3*l.*

Letter or power of attorney or proxy filed in the Court of Probate in England or Ireland, or in any ecclesiastical court.

- (3.) Letter or power of attorney for voting on any election of directors of the East India Company.

And *see* sections 102, 103, and 104.

LETTERS OF MARQUE AND REPRISAL - - - 5 0 0

LETTERS PATENT. *See* GRANT.

LETTER OF REVERSION in Scotland. *See* MORTGAGE, &c., and section 105.

LICENCE for Marriage.

Special—

In England or Ireland - - - 5 0 0

Not special—

In England - - - - - 0 10 0

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LICENCE under the seal of any archbishop, bishop, chancellor, or other ordinary, or by any ecclesiastical court in England or Ireland, or by any presbytery or other ecclesiastical power in Scotland :

(1.) To hold the office of lecturer, reader, chaplain, church clerk, chapel clerk, parish clerk, or sexton - - -	
(2.) For licensing a building for the performance of divine service within an ecclesiastical district formed under the provisions of The New Parishes Act - - - - -	
(3.) For licensing any chapel for the solemnization of marriages therein, pursuant to the provisions of the Act 6 & 7 Will. 4. c. 85. - - - - -	0 10 0
(4.) For licensing or authorizing any matter relating to a consecrated building or ground, or anything to be constructed, set up, taken down, or altered therein, or to be removed therefrom - - - - -	
(5.) For any other purpose (<i>except a licence to hold a perpetual curacy</i>) - - - - -	2 0 0

Exemptions.

- (1.) Licence granted to any spiritual person to perform divine service in any building approved by the archbishop or 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.
- (2.) Licence to a stipendiary curate, wherein the annual amount of the stipend is specified.
- (3.) Licence for the purpose of authorizing or enabling any person to preach or exercise any other spiritual function, not being a licence to hold the office of lecturer, reader, or chaplain, and there being no salary or emolument for or attached to the exercise of the function for which such licence is granted.

LICENCE to act as a notary public. *See* FACULTY.

LICENCE to use surname or arms. *See* GRANT.

MARRIAGE CONTRACT. *See* SETTLEMENT.

MARRIAGE LICENCE. *See* LICENCE.

MEMORIAL to be registered pursuant to any Act of Parliament, made or to be made, for the public registering of deeds and conveyances in England or Ireland:

Where the instrument registered is chargeable with any duty not amounting to 2s. 6d.	-	-	-	-	} The same duty as the registered instrument.
In any other case	-	-	-	-	
					0 2 6

MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment, and FOREIGN SECURITY of any kind.

(1.) Being the only or principal or primary security for—

The payment or repayment of money not exceeding 25l.	-	-	-	-	0 0 8
Exceeding 25l. and not exceeding 50l.	-	-	-	-	0 1 3
" 50l. " 100l.	-	-	-	-	0 2 6
" 100l. " 150l.	-	-	-	-	0 3 9
" 150l. " 200l.	-	-	-	-	0 5 0
" 200l. " 250l.	-	-	-	-	0 6 3
" 250l. " 300l.	-	-	-	-	0 7 6
" 300l.	-	-	-	-	

For every 100l., and also for any fractional part of 100l., of such amount - - - 0 2 6

(2.) Being a collateral, or auxiliary, or additional, or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped:

For every 100l., and also for any fractional part of 100l., of the amount secured - - - 0 0 6

(3.) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of any mortgage, bond, debenture, covenant, or foreign security, or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment:

For every 100l., and also for any fractional part of 100l., of the amount transferred, assigned, or disposed - - - - - 0 0 6

And also where any further money is added to the money already secured - - - - - } The same duty as a principal security for such further money.

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- (4.) RECONVEYANCE, RELEASE, DISCHARGE, SURRENDER, RESURRENDER, WARRANT TO VACATE, or RENUNCIATION of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured:

For every 100*l.*, and also for any fractional part of 100*l.*, of the total amount or value of the money at any time secured - - -

0 0 6

And see sections 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, and 115.

MUTUAL DISPOSITION or Conveyance in Scotland. See EXCHANGE or EXCAMBION.

NOTARIAL ACT of any kind whatsoever (*except a protest of a bill of exchange or promissory note, or any notarial instrument to be expedited and recorded in any register of sasines*) - - - - -

0 1 0

And see PROTEST, SEISIN, and section 116.

ORDER for the payment of money. See BILL OF EXCHANGE and section 48.

PARTITION or DIVISION—Instruments effecting.

In the case specified in section 94, see that section.

In any other case - - - - -

0 10 0

PASSPORT - - - - -

0 0 6

PERPETUAL CURACY. See APPOINTMENT, &c. to Ecclesiastical Benefices.

POLICY OF INSURANCE—

- (1.) Upon any life or lives, or upon any event or contingency relating to or depending upon any life or lives (*except for the payment of money upon the death of any person only from accident or violence, or otherwise than from a natural cause*):

Where the sum insured does not exceed 10*l.* - - -

0 0 1

Exceeds 10*l.* but does not exceed 25*l.* - - -

0 0 3

Exceeds 25*l.* but does not exceed 500*l.*:

For every full sum of 50*l.*, and also for any fractional part of 50*l.*, of the amount insured -

0 0 6

Exceeds 500*l.* but does not exceed 1,000*l.*:

For every full sum of 100*l.*, and also for any fractional part of 100*l.*, of the amount insured

0 1 0

Exceeds 1,000*l.*:

For every full sum of 1,000*l.*, and also for any fractional part of 1,000*l.*, of the amount insured

0 10 0

- (2.) For any payment agreed to be made upon the death of any person, only from accident or violence, or otherwise than from a natural cause, or as compensation for personal injury, or by way of indemnity against loss or damage of or to any property - - -

0 0 1

And see sections 117, 118, and 119.

POWER OF ATTORNEY. *See* LETTER OF ATTORNEY.

PRECEPT OF CLARE CONSTAT to give seisin of lands or other heritable subjects in Scotland - - - - 0 5 0

PRESENTATION to any ecclesiastical benefice, dignity, or promotion. *See* APPOINTMENT, &c. to Ecclesiastical Benefices.

PROCURATION, deed, or other instrument of - - - 0 10 0

PROMISSORY NOTE. *See* BANK NOTE, BILL OF EXCHANGE, and section 49.

PROTEST of any bill of exchange or promissory note :

Where the duty on the bill or note does not exceed 1s. - { The same duty as the bill or note.

In any other case - - - - - 0 1 0

And *see* section 116.PROXY. *See* LETTER OR POWER OF ATTORNEY.RECEIPT given for, or upon the payment of, money amounting to 2*l.* or upwards - - - - - 0 0 1*Exemptions.*

- (1.) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.
- (2.) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.
- (3.) Receipt given for or upon the payment of any parliamentary taxes or duties, or of money to or for the use of Her Majesty.
- (4.) Receipt given by the Accountant General of the Navy for any money received by him for the service of the navy.
- (5.) Receipt given by any agent for money imprested to him on account of the pay of the army.
- (6.) Receipt given by any officer, seaman, marine or soldier, or his representatives, for or on account of any wages, pay or pension, due from the Admiralty or Army Pay Office.
- (7.) Receipt given for the consideration money for the purchase of any share in any of the Government or Parliamentary stocks or funds, or in stock of the East India Company, or in the stocks and funds of

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- the Secretary of State in Council of India, or of the governor and company of the Bank of England, or of the Bank of Ireland, or for any dividend paid on any share of the said stocks or funds respectively.
- (8.) Receipt given for any principal money or interest due on an exchequer bill.
- (9.) Receipt written upon a bill of exchange or promissory note duly stamped.
- (10.) Receipt given upon any bill or note of the governor and company of the Bank of England or the Bank of Ireland.
- (11.) Receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned.
- (12.) Receipt given for drawback or bounty upon the exportation of any goods or merchandise from the United Kingdom.
- (13.) Receipt given for the return of any duties of customs upon certificates of over entry.
- (14.) Receipt indorsed upon any bill drawn by the Lords Commissioners of the Admiralty, or by any person under their authority, or under the authority of any Act of Parliament upon and payable by the Accountant General of the Navy.

And see sections 120, 121, 122, and 123.

RECONVEYANCE, RELEASE, or RENUNCIATION of any security. See MORTGAGE, &c.

RELEASE or RENUNCIATION of any property, or of any right or interest in any property—

Upon a sale. See CONVEYANCE ON SALE.

By way of security. See MORTGAGE, &c.

In any other case - - - - - 0 10 0

RENUNCIATION. See RECONVEYANCE and RELEASE.

RESIGNATION. Principal or original instrument of resignation, or service of cognition of heirs, or charter or seisin of any houses, lands, or other heritable subjects in Scotland holding burgage, or of burgage tenure - - - 0 5 0

And instrument of resignation of any lands or other heritable subjects in Scotland not of burgage tenure - - - 0 5 0

REVOCAION of any use or trust of any property by deed, or by any writing, not being a will - - - 0 10 0

SCHEDULE, INVENTORY, or document of any kind whatsoever, referred to in or by, and intended to be used or given in evidence as part of, or as material to, any other instrument charged with any duty, but which is separate and distinct from, and not indorsed on or annexed to, such other instrument :

Where such other instrument is chargeable with any duty	}	The same duty as such other instrument.
not exceeding 10s. - - - - -		
In any other case - - - - -		0 10 0

Exemptions.

- (1.) Printed proposals published by any corporation or company respecting insurances, and referred to in or by any policy of insurance issued by such corporation or company.
- (2.) Any public map, plan, survey, apportionment, allotment, award, and other parochial or public document and writing, 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.

SCRIP CERTIFICATE or SCRIP. See LETTER OF ALLOTMENT.

SEISIN. Instrument of seisin given upon any charter, precept of clare constat, or precept from chancery, or upon any wadset, heritable bond, disposition, apprizing, adjudication or otherwise of any lands or heritable subjects in Scotland not of burgage tenure - - - - - 0 5 0

And any NOTARIAL INSTRUMENT to be expedited and recorded in any register of sasines - - - - - 0 5 0

SETTLEMENT. Any instrument, whether voluntary or upon any good or valuable consideration, other than a bonâ fide pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or heritable subjects, or not, or to be laid out in the purchase of lands or other hereditaments or heritable subjects or not), or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever :

For every 100l., and also for any fractional part of 100l., of the amount or value of the property settled or agreed to be settled - - - - - 0 5 0

Exemption.

Instrument of appointment relating to any property in favour of persons specially named or described as the

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objects of a power of appointment, created by a previous settlement stamped with ad valorem duty in respect of the same property, or by will, where probate duty has been paid in respect of the same property as personal estate of the testator.

And see sections 124, 125, and 126.

SHARE WARRANT issued under the provisions of "The Companies Act, 1867."

See section 33 of that Act, CONVEYANCE ON SALE, and section 127 of this Act.

SURRENDER—

Of copyholds. See COPYHOLD.

Of other kind whatsoever not chargeable with duty as a conveyance on sale or mortgage - - -

0 10 0

TACK of lands, &c. in Scotland. See LEASE or TACK.

TACK IN SECURITY. See MORTGAGE, &c.

TRANSFER. See CONVEYANCE or TRANSFER.

TRANSFER. Any request or authority to the purser or other officer of any mining company, conducted on the cost book system, to enter or register any transfer of any share, or part of a share, in any mine, or any notice to such purser or officer of any such transfer - - -

0 0 6

And see section 128.

VALUATION. See APPRAISEMENT.

VOTING PAPER. Any instrument for the purpose of voting by any person entitled to vote at any meeting - - -

0 0 1

And see section 102.

WADSET. See MORTGAGE, &c.

WARRANT OF ATTORNEY to confess and enter up a judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock.

See MORTGAGE, &c.

WARRANT OF ATTORNEY of any other kind - - - 0 10 0

WARRANT FOR GOODS - - - - 0 0 3

Exemptions.

- (1.) Any document or writing given by any inland carrier acknowledging the receipt of goods conveyed by such carrier.
- (2.) A weight note issued together with a duly stamped warrant, and relating solely to the same goods, wares, or merchandise.

And see sections 88, 89, and 92.

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WARRANT under the sign manual of Her Majesty, her heirs or successors - - - - -	0	10	0	—
WRIT—				
(1.) Of ACKNOWLEDGMENT under “ The Registration of Leases (<i>Scotland</i>) Act ” - - - - -				
(2.) Of ACKNOWLEDGMENT by any person infert of lands in Scotland in favour of the heir or disponee of a creditor fully vested in right of an heritable security constituted by infertment - - - - -	0	5	0	
(3.) Of RESIGNATION, CONFIRMATION, CLARE CONSTAT, or INVESTITURE under “ The Titles to Land Consolida- tion (<i>Scotland</i>) Act, 1868 ” - - - - -				

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

- (1.) Transfers of shares in the Government or Parliamentary stocks or funds.
- (2.) Instruments for the sale, transfer, or other disposition either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
- (3.) Instruments 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.
- (4.) Testaments, testamentary instruments, and dispositions mortis causâ in Scotland.
- (5.) Bonds given to sheriffs or other persons upon the replevy of any goods or chattels, and assignments of such bonds.
- (6.) Commissions granted to officers of militia, yeomanry, or volunteers.
- (7.) Instruments made by, to, or with the Commissioners, or the First Commissioner, of Her Majesty's Works and Public Buildings, for any of the purposes of the Act 15 and 16 Vict. c. 28.

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