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## SCHEDULES.

### FIRST SCHEDULE

Section 1.

#### STAMP DUTIES ON INSTRUMENTS

	Duty.		
	£	s.	d.
ADMISSION in England of any person—			
To the degree of barrister-at-law.			
If he has been previously duly admitted to the said degree in Ireland.	10	0	0
In any other case	50	0	0
<b><i>Exemption.</i></b>			
Admission of any person who has been previously duly admitted as an advocate in Scotland.			
And <i>see</i> sections 18, 19, and 20.			
ADMISSION in Ireland of any person—			
To the degree of barrister-at-law.			
If he has been previously duly admitted to the said degree in England, or as an advocate in Scotland	10	0	0
In any other case	50	0	0
And <i>see</i> sections 18, 19, and 20.			

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	Duty.		
	£	s.	d.
ADMISSION in Scotland of any person—			
As an advocate.			
If he has been previously duly admitted to the degree of barrister-at-law in Ireland	10	0	0
In any other case	50	0	0
<b><i>Exemption.</i></b>			
Admission of any person who has been previously duly admitted to the degree of barrister-at-law in England.			
And <i>see</i> sections 18, 19, and 20.			
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
<b><i>Exemptions.</i></b>			
(1) Admission of any person who has been previously duly admitted a member of one of the Inns of Court in England, to be a member of any other of the said Inns.			
(2) Admission of any person who has been previously duly admitted a student of the Society of King's Inns in Dublin, to be a member of any of			

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	Duty.		
	£	s.	d.
the Inns of Court in England. And <i>see</i> sections 18, 19, 20, and 21. ADMISSION of any person—			
As a solicitor of the Supreme Court in England, or of the Court of Judicature in Ireland And <i>see</i> sections 18 and 19	25	0	0
ADMISSION in Scotland of any person—			
(1) As a law agent to practise before the Court of Session or as a writer to the signet :			
If he has previously paid the sum of 60l. for duty upon his articles of clerkship	25	0	0
If he has been previously duly admitted as a law agent to practise before a sheriff court	30	0	0
In any other case	85	0	0
(2) As a law agent to practise before a sheriff court:			
If he has previously paid the sum of 2s. 6d. for duty on his articles of clerkship	54	17	6
In any other case	55	0	0
<b>Exemption.</b>			
Admission of any person who has been previously duly admitted as a law			

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	Duty.		
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agent to practise before the Court of Session or as a writer to the signet to act in the other of those capacities. And <i>see</i> sections 18 and 19. 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 And <i>see</i> sections 18 and 19.	25	0	0
ADMISSION of any person to the degree of doctor of medicine in either of the universities in Scotland And <i>see</i> sections 18 and 19.	10	0	0
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

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	Duty.		
	£	s.	d.
Upon any other ground	3	0	0
<b>Exemptions.</b>			
(1) Admission of any person to the freedom of the city of London by redemption.			
(2) Admission of any person to the freedom of the company of watermen and lightermen of the River Thames.			
And <i>see</i> sections 18 and 19.			
ADMISSION in Scotland of any person—			
As a burges, or into any corporation or company, in any burgh -	0	5	0
<b>Exemption.</b>			
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 burges of the burgh.			
And <i>see</i> sections 18 and 19.			
AFFIDAVIT and STATUTORY DECLARATION	0	2	6

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Duty.		
£	s.	d.
<b>Exemptions.</b>		
<p>(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.</p> <p>(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 a justice of the peace.</p> <p>(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.</p> <p>(4) Affidavit or declaration relating to the loss, mutilation, or defacement of any bank note or bank post bill.</p> <p>(5) Declaration required to be made pursuant to any Act relating to marriages in order to a marriage without licence.</p> <p>(6) Declaration forming part of an</p>		

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	Duty.		
	£	s.	d.
application for a patent in conformity with the Patents, Designs, and Trade Marks Act, 1883.  AGREEMENT or CONTRACT, accompanied with a deposit.  <i>See</i> MORTGAGE, and sections 23 and 86.  AGREEMENT for a lease or tack, or for any letting.  <i>See</i> LEASE OR TACK, and section 75.  AGREEMENT for sale of property.  <i>See</i> CONVEYANCE on SALE, and section 59.			
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	0	0	6

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	Duty.		
	£	s.	d.
of a contract, or obligatory upon the parties from its being a written instrument			
<b><i>Exemptions.</i></b>			
(1) Agreement or memorandum the matter whereof is not of the value of 5l.			
(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.			
(5) Agreement entered into between a landlord and tenant pursuant to sub-section six of section eight or sub-section two of section twenty of the Land Law (Ireland) Act, 1881.			
And <i>see</i> sections 22 and 23.			
ALLOTMENT. <i>See</i> LETTER OF ALLOTMENT.			



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	Duty.		
	£	s.	d.
<p>ANNUITY, conveyance in consideration of.</p> <p><i>See</i> CONVEYANCE ON SALE, and section 56. purchase of.</p> <p><i>See</i> CONVEYANCE ON SALE, and section 60. creation of, by way of security.</p> <p><i>See</i> MORTGAGE, &amp;c, and section 87. instruments relating to, upon any other occasion.</p> <p><i>See</i> BOND, COVENANT, &amp;c.</p>			
<p>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</p> <p>And <i>see</i> section 62.</p>	0	10	0
<p>APPOINTMENT of a gamekeeper.</p> <p><i>See</i> DEPUTATION.</p>			
<p>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</p>			

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	Duty.		
	£	s.	d.
any artificers work whatsoever.			
Where the amount of the appraisement or valuation does not exceed 5l.	0	0	3
Exceeds 5l. and does not exceed 10l.	0	0	6
Exceeds 10l. and does not exceed 20l.	0	1	0
Exceeds 20l. and does not exceed 30l.	0	1	6
Exceeds 30l. and does not exceed 40l.	0	2	0
Exceeds 40l. and does not exceed 50l.	0	2	6
Exceeds 50l. and does not exceed 100l.	0	6	0
Exceeds 100l. and does not exceed 200l.	0	10	0
Exceeds 200l. and does not exceed 500l.	0	15	0
Exceeds 500l.	1	0	0
<b>Exemptions.</b>			
(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 of any Court of Appeal, from a judgment of any Court of Admiralty.			

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	Duty.		
	£	s.	d.
(3) Appraisalment or valuation of property of a deceased person made for the information of an executor or other person required to deliver, in England or Ireland, an affidavit, or to record in any commissary court in Scotland an inventory of the estate of such deceased person.			
(4) Appraisalment or valuation of any property made for the purpose of ascertaining the legacy or succession, or account duty-payable-in respect thereof.			
And <i>see</i> section 24.			
APPRENTICESHIP, instrument of	0	2	6
<b><i>Exemptions.</i></b>			
(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 101.			
And <i>see</i> section 25.			

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	Duty.		
	£	s.	d.
ARTICLES OF CLERKSHIP whereby, any person first becomes bound to serve as a clerk in order to his admission,			
(1) As a solicitor of the Supreme Court in England or of the Court of Judicature in Ireland	80	0	0
(2) As a law agent to practise before the Court of Session or as writer to the Signet in Scotland	60	0	0
(3) As a law agent to practise before a sheriff court in Scotland	0	2	6
And <i>see</i> sections 26, 27, and 28.			
ARTICLES OF CLERKSHIP whereby any person, having been bound by previous 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.			
Where the duty upon the previous articles was 2s. 6d.	0	2	6
In any other case	0	10	0

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	Duty.		
	£	s.	d.
By way of security, or of any security. <i>See</i> MORTGAGE, &c.			
Upon a sale, or otherwise. <i>See</i> CONVEYANCE.			
ASSURANCE. <i>See</i> POLICY.			
ATTESTED COPY. <i>See</i> COPY.			
ATTORNEY, LETTER or POWER of. <i>See</i> LETTER OF ATTORNEY.			
WARRANT of. <i>See</i> WARRANT OF ATTORNEY.			
AWARD in England or Ireland, and AWARD or DECREET			
ARBITRAL in Scotland.			
In any case in which an amount or value is the matter in dispute—			
Where no amount is awarded or the amount or value awarded does not exceed 5l.	0	0	3
Where the amount or value awarded—			
Exceeds 5l. and does not exceed 10l.	0	0	6
Exceeds 10l. and does not exceed 20l.	0	1	0
Exceeds 20l. and does not exceed 30l.	0	1	6
Exceeds 30l. and does not exceed 40l.	0	2	0

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	Duty.		
	£	s.	d.
Exceeds 40l. and does not exceed 50l.	0	2	6
Exceeds 50l. and does not exceed 100l.	0	5	0
Exceeds 100l. and does not exceed 200l.	0	10	0
Exceeds 200l. and does not exceed 500l.	0	15	0
Exceeds 500l. and does not exceed 750l.	1	0	0
Exceeds 750l. and does not exceed 1,000l.	1	5	0
Exceeds 1,000l.	1	15	0
In any other case	1	15	0
BACK BOND or BACK LETTER. <i>See</i> MORTGAGE, &c. and sections 23 and 86.			
BANK NOTE—			
For money not exceeding 1l.	0	0	5
Exceeding 1l. and not exceeding 2l.	0	0	10
Exceeding 2l. and not exceeding 5l.	0	1	3
Exceeding 5l. and not exceeding 2l.	0	1	9
Exceeding 10l. and not exceeding 2l.	0	2	0
Exceeding 20l. and not exceeding 2l.	0	3	0
Exceeding 30l. and not exceeding 2l.	0	5	0
Exceeding 50l. and not exceeding 2l.	0	8	6
And <i>see</i> sections 29, 30, and 31.			

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	Duty.		
	£	s.	d.
BILL OF EXCHANGE—			
Payable on demand or at sight or on presentation	0	0	1
And <i>see</i> sections 32, 34, and 38.			
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 5l.	0	0	1
Exceeds 5l. and does not exceed 10l.	0	0	2
Exceeds 10l. and does not exceed 25l.	0	0	3
Exceeds 25l. and does not exceed 50l.	0	0	6
Exceeds 50l. and does not exceed 75l.	0	0	9
Exceeds 75l. and does not exceed 100l.	0	1	0
Exceeds 100l. for every 100l., and also for any fractional part of 100l., of such amount or value	0	1	0

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Duty.		
£	s.	d.
<b>Exemptions.</b>		
<p>(1) Bill or note issued by the Bank of England or the Bank of Ireland.</p> <p>(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.</p> <p>(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.</p> <p>(4) Letter of credit granted in the United Kingdom, authorising drafts to be drawn out of the United Kingdom payable in the United Kingdom.</p> <p>(5) Draft or order drawn by the Paymaster General on behalf of the Court of Chancery in England or by the Accountant-General</p>		



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of the Supreme Court of Judicature in Ireland.			
(6) Warrant or order for the payment of any annuity granted by the National Debt Commissioners, or for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds.			
(7) Bill drawn by any person under the authority of the Admiralty, 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 authorised to draw the same) upon and payable out of any public account for any pay or allowance of the army or auxiliary forces or for any other expenditure connected therewith.			
(9) Draft or order drawn upon any banker in the United Kingdom by an officer of a public department of the State for the payment of money out of a public account.			
(10) Bill drawn in the United Kingdom for the sole purpose of			

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	Duty.		
	£	s.	d.
remitting money to be placed to any account of public revenue.			
(11) Coupon or warrant for interest attached to and issued with any security, or with an agreement or memorandum for the renewal or extension of time for payment of a security.			
And <i>see</i> sections 32, 33, 34, 35, 36, 37, 38, and 39.			
BILL OF LADING of or, for any goods, merchandise, or effects to be exported or carried coastwise	0	0	6
And <i>see</i> section 40.			
BILL OF SALE—			
Absolute. <i>See</i> CONVEYANCE ON SALE.			
By way of security. <i>See</i> MORTGAGE, &c.			
And <i>see</i> section 41.			
BOND for securing the payment or repayment of money or the transfer or retransfer of stock.			
<i>See</i> MORTGAGE, &c. AND MARKETABLE SECURITY.			
BOND in relation to any annuity upon the original creation and sale thereof.			

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	Duty.		
	£	s.	d.
<p><i>See</i> CONVEYANCE ON SALE, and section 60.</p> <p>BOND, COVENANT, or INSTRUMENT of any kind whatsoever.</p> <p>(1) Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity), or for 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.</p> <p>For a definite and certain period, so that the total amount to be ultimately payable can be ascertained.</p> <p>For the term of life or any other indefinite period.</p> <p>For every 5l., and also for any fractional part of 5l., of the annuity or sum periodically payable</p> <p>(2) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or</p>			
		{ The same ad valorem duty as a bond or covenant for such total amount.	
	0	2	6

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	Duty.		
	£	s.	d.
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 5l., and also for any fractional part of 5l., of the annuity or sum periodically payable	0	0	6
(3) Being a grant or contract for payment of a superannuation annuity, that is to say a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age and so as to commence on his attaining that age".			
For every 5l. and also for any fractional part of 5l. of the annuity	0	0	6
BOND given pursuant to the directions of any Act, or of the Commissioners or the Commissioners of Customs, or any of their officers, for or in respect of any of the duties of excise or customs, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto.			

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	Duty.		
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Where the penalty of the bond does not exceed 150l.	{ The same ad valorem duty as a bond for the amount of the penalty.		
In any other case	0	5	0
<b>Exemption.</b>			
Bond given as aforesaid upon, or in relation to, the receiving or obtaining, or for entitling any person to receive or obtain, any drawback of any duty of excise or customs, 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 in relation to the obtaining of any debenture or certificate for entitling any person to receive any such drawback as aforesaid.			
And see section 42.			
BOND on obtaining letters of administration in England or Ireland, or a confirmation of testament in Scotland	0	5	0
<b>Exemptions.</b>			
(1) Bond given by the widow, child, father, mother, brother or sister, of any common seaman, marine or soldier, dying in			

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	Duty.		
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<p>the service of Her Majesty.</p> <p>(2) Bond given by any person where the estate to be administered does not exceed 100l. in value.</p> <p>BOND of any kind whatsoever not specifically charged With any duty:</p> <p>Where the amount limited to be recoverable does not exceed 300l.</p> <p>In any other case</p> <p>BOND, accompanied with a deposit of title deeds, for making a mortgage, wadset, or other security on any estate or property therein comprised.</p> <p><i>See</i> MORTGAGE, &amp;c, and Section 86.</p> <p>BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition, assignation, or tack, apparently absolute, but intended only as a security.</p> <p><i>See</i> MORTGAGE, &amp;c, and sections 23 and 86.</p> <p>CERTIFICATE to be taken out yearly—</p> <p>(1) By every person admitted or inrolled in England or Ireland as a solicitor, or in Scotland as a law</p>			
		{ The same ad Valorem duty as a bond for tile amount limited.	
	0	10	0

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	Duty.					
	£		s.		d.	
agent or writer to the Signet, or in any part of the United Kingdom as a notary public.						
(2) 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						
	<i>If he has been admitted or inrolled, or has carried on business, for three years or upwards.</i>			<i>If he has not been so long admitted or inrolled, or has not so long carried on business.</i>		
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 43, 44, 45, 46, 47, and 48.						
CERTIFICATE of any goods, wares, or merchandise, having been duly entered inwards, which shall	0		4		0	

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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 a person to obtain a debenture or certificate entitling him to receive a drawback of any duty of customs			
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 And <i>see</i> sections 49, 50, and 51.	0	0	6
CHEQUE. <i>See</i> BILL OF EXCHANGE.			
CLARE CONSTAT. <i>See</i> PRECEPT AND WRIT.			
COLONIAL SECURITY. <i>See</i> MARKETABLE SECURITY AND SECTION 82..			
COMMISSION : (1) To any officer in the army, or in the corps of Royal Marines	1	10	0



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(2) To any officer in the navy	0	5	0
<b><i>Exemption.</i></b>			
Commission to any officer of militia, yeomanry, or volunteers.			
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 86 and 87.			
CONGÉ D'ÉLIRE. <i>See</i> GRANT.			
CONSTAT of Letters Patent. <i>See</i> EXEMPLIFICATION.			
CONTRACT. <i>See</i> AGREEMENT.			
CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—			
Of the value of 5l. and under the value of 100l.	0	0	1

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	Duty.		
	£	s.	d.
Of the value of 100l. or upwards And <i>see</i> sections 52 and 53. CONVEYANCE or TRANSFER, whether on sale or otherwise, —	0	0	6
(1) Of any stock of the Bank of England	0	7	9
(2) Of any stock of the Government of Canada inscribed in books kept in the United Kingdom, or of any Colonial stock to which the Colonial Stock Act, 1877, applies—			
For every 100l., and also for any fractional part of 100l., of the nominal amount of stock transferred - And <i>see</i> section 62.	0	2	0
CONVEYANCE or TRANSFER on sale, Of any property (except such stock as aforesaid), Where the amount or value of the consideration for the sale does not exceed 5l.	0	0	6
Exceeds 5l., and does not exceed 10l.	0	1	0
Exceeds 10l., and does not exceed 15l.	0	1	6
Exceeds 15l., and does not exceed 20l.	0	2	0
Exceeds 20l., and does not exceed 25l.	0	2	6

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	Duty.		
	£	s.	d.
Exceeds 251., and does not exceed 501.	0	5	0
Exceeds 501., and does not exceed 751.	0	7	6
Exceeds 751., and does not exceed 1001.	0	10	0
Exceeds 1001., and does not exceed 1251.	0	12	6
Exceeds 1251., and does not exceed 1501.	0	15	0
Exceeds 1501., and does not exceed 1751.	0	17	6
Exceeds 1751., and does not exceed 2001.	1	0	0
Exceeds 2001., and does not exceed 2251.	1	2	6
Exceeds 2251., and does not exceed 2501.	1	5	0
Exceeds 2501., and does not exceed 2751.	1	7	6
Exceeds 2751., and does not exceed 3001.	1	10	0
Exceeds 3001.			
For every 501., and also for any fractional part of 501., of such amount or value	0	5	0
And <i>see</i> sections 54, 55, 56, 57, 58, 59, 60, and 61.			
CONVEYANCE or TRANSFER by way of security of any property (except such stock as aforesaid), or of any security.			
See MORTGAGE, &C. AND MARKETABLE SECURITY.			
CONVEYANCE or TRANSFER of any	0	10	0

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	Duty.		
	£	s.	d.
kind not hereinbefore described			
And <i>see</i> section 62.			
COPY or EXTRACT ( <i>attested or in any manner authenticated</i> ) 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 ( <i>except any register of births, baptisms, marriages, deaths, or burials</i> ).			
(6) The books, rolls, or records of any court.			
In the case of an instrument chargeable with duty f not amounting to one shilling	{	The same duty as such instrument.	}
In any other case	0	1	0
<b>Exemptions.</b>			
(1) Copy or extract of or from any law proceeding.			
(2) Copy or extract in Scotland of or from the commission of any person as a delegate or			

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
representative to the convention of royal burghs or the general assembly or any presbytery or church court. And <i>see</i> section 63. COPY or EXTRACT ( <i>certified</i> ) of or from any register of births, baptisms, marriages, deaths, or burials	0	0	1
<b>Exemptions.</b>			
(1) Copy or extract furnished by any clergyman, registrar, or other official person pursuant to and for the purposes of any Act, 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 <i>see</i> section 64. COPYHOLD and CUSTOMARY ESTATES— Instruments relating thereto. Upon a sale thereof. <i>See</i> CONVEYANCE ON SALE. Upon a mortgage thereof. <i>See</i> MORTGAGE, &c.			

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
Upon a demise thereof. <i>See</i> 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 <i>see</i> sections 65, 66, 67, and 68.			
COST BOOK MINES. <i>See</i> TRANSFER.			
COUNTERPART. <i>See</i> DUPLICATE.			
COVENANT for securing the payment or repayment of money, or the transfer or retransfer of stock.			
<i>See</i> MORTGAGE, &c.			
COVENANT in relation to any annuity upon the original creation and sale thereof.			
<i>See</i> CONVEYANCE ON SALE, and section 60.			
COVENANT in relation to any annuity ( <i>except upon the original creation and sale thereof</i> ) or to other periodical payments.			
<i>See</i> BOND, COVENANT, &c.			

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
<p>COVENANT.                      Any separate deed of covenant (<i>not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage</i>) 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.</p>			
<p>Where the ad valorem duty in respect of the consideration or mortgage money does not exceed 10s.</p>		{ A duty equal to the amount of such ad valorem duty.	
<p>In any other case</p>	0	10	0
<p>CUSTOMARY ESTATES. <i>See</i> COPYHOLD.</p>			
<p>DEBENTURE for securing the payment or repayment of money or the transfer or retransfer of stock.</p>			
<p>See MORTGAGE, &amp;c. AND MARKETABLE, SECURITY.</p>			
<p>DEBENTURE or CERTIFICATE for entitling any person to receive any allowance by way of drawback or otherwise payable out of the revenue of</p>			

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
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 part beyond the sea.			
Where the allowance to be received does not exceed 10l.	0	1	0
Exceeds 10l. and does not exceed 50l.	0	2	6
Exceeds 50l.	0	5	0
DECLARATION of any use or trust of or concerning any property by any' writing, not being a will, or an instrument chargeable with ad valorem duty as a settlement	0	10	0
DECLARATION ( <i>Statutory</i> ). <i>See</i> AFFIDAVIT.			
DECREET ARBITRAL. <i>See</i> AWARD.			
DEED whereby any real burden is declared or created on lands or heritable subjects in Scotland. <i>See</i> MORTGAGE, &c, and section 86.			
DEED containing an obligation to infest any person in heritable subjects. in Scotland, under a clause of reversion, as a security for money.			



*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
<p><i>See</i> MORTGAGE, &amp;c, and section 86.</p> <p>DEED containing an obligation to infest or seize in an annuity to be uplifted out of heritable subjects in Scotland.</p> <p><i>See</i> BOND, COVENANT. &amp;c.</p> <p>DEED of any kind whatsoever, not described in this schedule</p> <p>DEFEAZANCE. Instrument of defeazance of any conveyance, transfer, disposition, assignation, or tack, apparently absolute, but intended only as a security for money or stock.</p> <p><i>See</i> MORTGAGE, &amp;c, and section 86.</p> <p>In respect of marketable securities under hand only, <i>see</i> AGREEMENT, and section 23.</p> <p>DELIVERY ORDER</p> <p>And <i>see</i> sections 69, 70, and 71.</p> <p>DEPOSIT of title deeds. <i>See</i> MORTGAGE, &amp;c, and section 86.</p> <p>DEPUTATION or APPOINTMENT of a gamekeeper</p> <p>DISPENSATION. <i>See</i> FACULTY.</p>	<p>0</p> <p>0</p> <p>0</p>	<p>10</p> <p>0</p> <p>10</p>	<p>0</p> <p>1</p> <p>0</p>

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
DISPOSITION of heritable property in Scotland to singular successors or purchasers. See 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. See CONVEYANCE ON SALE, MORTGAGE, &c, and section 86.			
DISPOSITION in Scotland, containing constitution of feu or ground annual right. <i>See</i> CONVEYANCE ON SALE, and section 56.			
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

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
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
DRAFT for money. <i>See</i> BILL OF EXCHANGE.			
DUPLICATE or COUNTERPART of any instrument chargeable with any duty.			
Where such duty does not amount to 5s.	{ The same duty as the original instrument.		
In any other case And <i>see</i> section 72.	0	5	0
EIK to a reversion. <i>See</i> MORTGAGE, &c, and section 86.			
EQUITABLE MORTGAGE. <i>See</i> MORTGAGE, &c. and sections 23 and 86.			
EXCHANGE or EXCAMBION— Instruments effecting.			
In the case specified in section 73 <i>see</i> 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, or	5	0	0

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	Duty.		
	£	s.	d.
by any of her royal predecessors of any honour, dignity, promotion, franchise, liberty, or privilege, or of any lands, office, or other thing whatsoever			
EXEMPLIFICATION under the seal of any court in England or Ireland of any record or proceeding therein	3	0	0
EXTRACT. <i>See</i> COPY OF EXTRACT.			
FACTORY, in the nature of a letter or power of attorney in Scotland.  <i>See</i> LETTER OR POWER OF ATTORNEY.			
FACULTY, LICENCE, COMMISSION, or DISPENSATION for admitting or authorising 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. <i>See</i> CONVEYANCE ON SALE, and section 56.			

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	Duty.		
	£	s.	d.
FOREIGN SECURITY. <i>See</i> MARKETABLE SECURITY AND SECTION 82.			
FURTHER CHARGE or FURTHER SECURITY. <i>See</i> MORTGAGE, &c, and section 86.			
GRANT or LETTERS PATENT under the Great Seal or wafer 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 the honour or dignity of a marquis	300	0	0
Of the honour or dignity of an earl	250	0	0
Of the honour or dignity of a viscount	200	0	0
Of the honour or dignity of a baron	150	0	0
Of the honour or dignity of a baronet	100	0	0
(2) Of a congé d'élire to any dean and chapter for the election of an archbishop or bishop }	30	0	0

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	Duty.		
	£	s.	d.
(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, 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 }			
And <i>see</i> section 74.			
GRANT or WARRANT OF PRECEDENCE to take rank among nobility, under the sign manual of Her Majesty	100	0	0
GRANT or LICENCE under the sign manual of Her Majesty 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

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	Duty.		
	£	s.	d.
GRANT of arms or armorial ensigns only, under the sign manual of Her Majesty, or by any of the Kings of Arms of England, Scotland, or Ireland	10	0	0
GRANT of copyhold or customary estates. <i>See</i> CONVEYANCE—COPYHOLD.			
GRANT of the custody of the person or estate of a lunatic	2	0	0
HERITABLE BOND. <i>See</i> MORTGAGE, &c, and section 86.			
INSURANCE. <i>See</i> POLICY.			
LEASE or TACK—			
(1) For any definite term not exceeding a year :			
Of any dwelling-house or part of a dwelling-house at a rent not exceeding the rate of 10l. per annum	0	0	1
(2) For any definite term less than a year			
(a) Of any furnished dwelling-house or apartments where the rent for such term exceeds 25l.	0	2	6
(b) 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.	
(3) For any other definite term or for any indefinite term:			

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
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 :			

—	<i>If the term does not exceed 35 years, or is indefinite.</i>			<i>If the term exceeds 35 years, but does not exceed 100 years.</i>			<i>If the term exceeds 100 years.</i>		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Not exceeding 5l. per annum	0	0	6	0	3	0	0	6	0
Exceeding—									
5l. and not exceeding 10l.	0	1	0	0	6	0	0	12	0
10l. and not exceeding 15l.	0	1	6	0	9	0	0	18	0
15l. and not	0	2	0	0	12	0	1	4	0



*Status: This is the original version (as it was originally enacted).*

		Duty.								
		£			s.			d.		
—		<i>If the term does not exceed 35 years, or is indefinite.</i>			<i>If the term exceeds 35 years, but does not exceed 100 years.</i>			<i>If the term exceeds 100 years.</i>		
exceeding 20l.										
20l. and not exceeding 25l.	0	2	6	0	15	0	1	10	0	0
25l. and not exceeding 50l.	0	5	0	1	10	0	3	0	0	0
50l. and not exceeding 75l.	0	7	6	2	5	0	4	10	0	0
75l. and not exceeding 100l.	0	10	0	3	0	0	6	0	0	0
100l. For every full sum of 50l., and also for any fractional part of 50l. thereof.	0	5	0	1	10	0	3	0	0	0
(4) Of any other kind whatsoever not herein-before described		0			10			0		
And see sections 75, 76, 77, and 78.										
LETTER OF ALLOTMENT and LETTER of RENUNCIATION, or any										

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
other document having the effect of a letter of allotment :			
(1) Of any share of any company or proposed company }	0	0	1
(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 }			
And SCRIP CERTIFICATE, SCRIP, or other document :			
(1) Entitling any person to become the proprietor of any" share of any company or proposed company }	0	0	1
(2) Issued or delivered in the United Kingdom, and entitling any person to become the proprietor of any share of any foreign or colonial			

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	Duty.		
	£	s.	d.
company or proposed company } (3) Denoting, or intending 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 } (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 <i>see</i> section 79. LETTER QF CREDIT, <i>See</i> BILL OF EXCHANGE. LETTER OR POWER OF ATTORNEY, and COMMISSION, FACTORY, MANDATE, Or other instrument in the nature thereof: (1) For the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy,	0	0	1

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
whether the number of persons named in such instrument be one or more			
(2) By any petty officer, seaman, marine, or soldier serving as a marine, or his representatives, 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 20l., or any periodical payments not exceeding the annual sum of 10l. ( <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 the stocks or funds does not exceed 20l.	0	5	0
In any other case	0	10	0
(6) Of any kind whatsoever not herein-before described	0	10	0

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	Duty.		
	£	s.	d.
<b>Exemptions.</b>			
(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 less than 3l.			
(2) Letter or power of attorney or proxy filed in the Probate Division of the High Court of Justice in England or Ireland, or in any ecclesiastical court.			
(3) Order, request, or direction under hand only from the 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 the stock to any person therein named.			
And <i>see</i> sections 80 and 81.			
LETTERS OF MARQUE AND REPRISAL	5	0	0
LETTERS PATENT. <i>See</i> GRANT.			
LETTER OF REVERSION in Scotland. <i>See</i> MORTGAGE, &c, and section 86.			
LICENCE for Marriage.			

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
Special—			
In England or Ireland	5	0	0
Not special—			
In England	0	10	0
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, churchy clerk, chapel clerk, parish clerk, or sexton }	0	10	0
(2) For licensing a building for the performance of divine service within an ecclesiastical district formed under the provisions of the New Parishes Acts }			
(3) For licensing any chapel for the solemnization of marriages therein, pursuant to the provisions of the Act 6 & 7 Will. 4. c. 85. }			
(4) For any other purpose	2	0	0
<b>Exemptions.</b>			
(1) Licence granted to any spiritual person to perform divine service in any building approved by the archbishop or bishop in lieu of			

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	Duty.		
	£	s.	d.
<p>a 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 a church or consecrated chapel.</p> <p>(2) Licence to hold a perpetual curacy.</p> <p>(3) Licence to a stipendiary curate, wherein the annual amount of the stipend is specified.</p> <p>(4) Licence for the purpose of authorising 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.</p> <p>(5) Licence by any ecclesiastical authority for licensing or authorising any matter relating to a consecrated building or ground, or anything to be constructed, set up, taken down, or altered therein,</p>			

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
<p>or to be removed therefrom.</p> <p>LICENCE to act as a notary public. <i>See</i> FACULTY.</p> <p>LICENCE to use surname or arms, <i>See</i> GRANT.</p> <p>MARKETABLE SECURITY and FOREIGN or COLONIAL SHARE CERTIFICATE.</p> <p>(1) Marketable security (a) being a colonial government security or (b) being a security not transferable by delivery or (c) being a security transferable by delivery and bearing date or signed or offered for subscription before or on the sixth day of August one thousand eight hundred and eighty-five—</p> <p>For or in respect of the money thereby secured</p> <p>(2) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of a marketable security of any description—</p> <p>Upon a sale thereof—see conveyance or transfer on sale.</p> <p>Upon a mortgage thereof—see mortgage of stock or marketable security.</p>			
		{ The same ad valorem duty according to the nature of the security as upon a mortgage.	



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	Duty.		
	£	s.	d.
In any other case than a sale or mortgage	0	10	0
(3) Marketable security (except a colonial government security) being a security transferable by delivery and bearing date or signed or offered for subscription after the sixth day of August one thousand eight hundred and eighty-five—			
For every 10l. and also for any fractional part of 10l., of the money thereby secured	0	1	0
(4) Marketable security (except a colonial government security) being such security as last aforesaid given in substitution for a like security duly stamped in conformity with the law in force at the time when it became subject to duty—			
For every 20l., and also for any fractional part of 20l., of the money thereby secured	0	0	6
(5) Marketable security transferable by delivery whatever may be the date thereof, and wherever it may have been made or issued, or the interest may be payable.			

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
On the occasion of the first transfer thereof by delivery in the United Kingdom, and on the occasion of the first transfer thereof by delivery in the United Kingdom in any year after the year in which such first transfer by delivery shall happen—			
Where the amount secured does not exceed twenty-five pounds	0	0	3
Exceeds twenty-five pounds and does not exceed fifty pounds	0	0	6
Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount	0	0	6
<b><i>Exemption.</i></b>			
Any security, duly stamped with the duty of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured, or duly stamped as a substituted security for any security so stamped where such substituted security bears an impressed stamp denoting that the security for which it was substituted was so duly stamped.			

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
(6) Foreign or Colonial share certificate.			
On the occasion of the first delivery thereof in the United Kingdom, and on the occasion of the first delivery thereof in the United Kingdom in any year after the year in which such first delivery shall happen—			
Where the nominal amount in money of the stock or debenture stock or funded debt does not exceed twenty-five pounds	0	0	3
Exceeds twenty-five pounds and does not exceed fifty pounds	0	0	6
Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount	0	0	6
And <i>see</i> sections 82, 83, 84, and 85.			
MARRIAGE LICENCE. <i>See</i> LICENCE.			
MARRIAGE SETTLEMENT. <i>See</i> SETTLEMENT.			
MEMORIAL to be registered pursuant to any Act for the time being in force relating to the public registering of deeds in England or Ireland :			

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
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 (except a marketable security otherwise specially charged with duty), and WARRANT OF ATTORNEY to confess and enter up judgment.  (1) Being the only or principal or primary security (other than an equitable mortgage) for the payment or repayment of money—			
Not exceeding 10l.	0	0	3
exceeding 10l. and not exceeding 25l.	0	0	8
exceeding 25l. and not exceeding 50l.	0	1	3
exceeding 50l. and not exceeding 100l.	0	2	6
exceeding 100l. and not exceeding 150l.	0	3	9
exceeding 150l. and not exceeding 200l.	0	5	0
exceeding 200l. and not exceeding 250l.	0	6	3
exceeding 250l. and not exceeding 300l.	0	7	6
exceeding 300l.			
For every 100l., and also for any fractional	0	2	6

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	Duty.		
	£	s.	d.
part of 100l., of the amount secured			
(2) Being a collateral, or auxiliary, or additional, or substituted security (other than an equitable mortgage), 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.) Being an equitable mortgage :			
For every 100l., and any fractional part of 100l., of the amount secured	0	1	0
(4) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of any mortgage, bond, debenture, or covenant (except a marketable 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

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
exclusive of interest which is not in arrear			
And also where any further money is added to the money already secured	{ The same duty as a principal security for such further money.		
(5) 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 100l., and also for any fractional part of 100l., of the total amount or value of the money at any time secured	0	0	6
And <i>see</i> sections 86, 87, 88, and 89.			
MORTGAGE OF STOCK or Marketable Security—			
Under hand only. <i>See</i> AGREEMENT, and section 23.			
By deed. <i>See</i> MORTGAGE, and section 86.			
MUTUAL DISPOSITION or Conveyance in Scotland. <i>See</i> EXCHANGE or EXCAMBION.			

*Status: This is the original version (as it was originally enacted).*

	Duty.		
	£	s.	d.
NOTARIAL ACT of any kind whatsoever <i>(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)</i>  And see PROTEST, SEISIN, and section 90.  ORDER for the payment of money. See BILL or EXCHANGE.  PARTITION or DIVISION— Instruments effecting.  In the Case specified in section 73, see that section.	0	1	0
In any other case	0	10	0
PASSPORT	0	0	6
POLICY OF SEA INSURANCE—			
(1) Where the premium or consideration does not exceed the rate of 2s. 6d. per centum of the sum insured	0	0	1
(2) In any other case—			
(a) For or upon any voyage—			
In respect of every full sum of 100l., and also any fractional part of 100l. thereby insured	0	0	3
(b) For time—			

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*Status: This is the original version (as it was originally enacted).*

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	Duty.		
	£	s.	d.
In respect of every full sum of 100l., and also any fractional part of 100l. thereby insured—			
Where the insurance shall be made for any time not exceeding six months	0	0	3
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months	0	0	6
And <i>see</i> sections 91, 92, 93, 94, 95, 96, and 97.			
POLICY OF LIFE INSURANCE—			
Where the sum insured does not exceed 10l.	0	0	1
Exceeds 10l. but does not exceed 25l.	0	0	3
Exceeds 25l. but does not exceed 500l.:			
For every full sum of 50l., and also for any fractional part of 50l., of the amount insured	0	0	6
Exceeds 500l. but does not exceed 1,000l.:			
For every full sum of 100l., and also for any fractional part of 100l., of the amount insured	0	1	0
Exceeds 1,000l.			
For every full sum of 1,000l., and also for any fractional part of	0	10	0



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	Duty.		
	£	s.	d.
1,000l., of the amount insured			
And <i>see</i> sections 91, 98, and 100.			
POLICY OF INSURANCE AGAINST ACCIDENT and POLICY of insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss or damage of or to any property	0	0	1
And <i>see</i> sections 91, 98, 99, and 100.			
POWER OF ATTORNEY. <i>See</i> LETTER OF ATTORNEY.			
PRECEPT OF CLARE CONSTAT to give seisin of lands or other heritable subjects in Scotland.	0	5	0
PROCURATION, deed, or other instrument of	0	10	0
PROMISSORY NOTE. <i>See</i> BANK NOTE, BILL OF EXCHANGE.			
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

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	Duty.		
	£	s.	d.
And <i>see</i> section 90. PROXY. <i>See</i> LETTER OR POWER OF ATTORNEY.			
RECEIPT given for, or upon the payment of, money amounting to 2l. or upwards	0	0	1
<b><i>Exemptions.</i></b>			
(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 an officer of a public department of the State for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit therefrom.			

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	Duty.		
	£	s.	d.
(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 any principal money or interest due on an exchequer bill.			
(8) Receipt written upon a bill of exchange or promissory note duly stamped, or upon a bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant General of the Navy.			
(9) Receipt given upon any bill or note of the Bank of England or the Bank of Ireland.			
(10) Receipt given for the consideration money for the purchase of any share in any of the Government or Parliamentary stocks or funds, or in the stocks and funds of the Secretary of State in Council of India, or of the Bank of			

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	Duty.		
	£	s.	d.
<p>England, or of the Bank of Ireland, or for any dividend paid on any share of the said stocks or funds respectively.</p> <p>(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.</p> <p>(12) Receipt given for any allowance by way of drawback or otherwise upon the exportation of any goods or merchandise from the United Kingdom.</p> <p>(13) Receipt given for the return of any duty of customs upon a certificate of over entry.</p> <p>And <i>see</i> sections 101, 102, and 103.</p> <p>RECONVEYANCE, RELEASE, or RENUNCIATION of any security. <i>See</i> MORTGAGE, &amp;c.</p> <p>RELEASE or RENUNCIATION of any property, or of any right or interest in any property—</p>			

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	Duty.		
	£	s.	d.
Upon a sale. <i>See</i> CONVEYANCE ON SALE.			
By way of security. <i>See</i> MORTGAGE, &c.			
In any other case	0	10	0
RENUNCIATION. <i>See</i> RECONVEYANCE and RELEASE.			
RENUNCIATION, LETTER OF. <i>See</i> LETTER OF ALLOTMENT.			
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
REVOCATION of any use or trust of any property by any writing, not being a will	0	10	0
SCRIP CERTIFICATE or SCRIP. <i>See</i> LETTER OF ALLOTMENT.			
SEISIN. Instrument of seisin given upon any charter, precept of dare constat,	0	5	0

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	Duty.		
	£	s.	d.
or precept from chancery, or upon any wadset, heritable bond, disposition, apprizing, adjudication, or otherwise of any lands or heritable subjects in Scotland			
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 bona 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

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	Duty.		
	£	s.	d.
<b>Exemption.</b>			
Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment, where duty has been duly paid in respect of the same property upon the settlement creating the power or the grant of representation of any will or testamentary instrument creating the power.  And <i>see</i> sections 104, 105, and 106.			
SHARE CERTIFICATE, FOREIGN AND COLONIAL. <i>See</i> MARKETABLE SECURITY.			
SHARE WARRANT issued under the provisions of the Companies Act, 1867, and STOCK CERTIFICATE to bearer.  And <i>see</i> sections 107, 108, and 109.		{ A duty of an amount equal to three times the amount of the ad valorem stamp duty which would be chargeable on a deed transferring the share or shares or stock specified in the warrant or certificate if the consideration for the transfer were the nominal value of such share or shares or stock.	
SUPERANNUATION ANNUITY. <i>See</i> BOND, COVENANT, &c.			
SURRENDER—  Of copyholds. <i>See</i> COPYHOLD.			
Of any other kind whatsoever not	0	10	0

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	Duty.		
	£	s.	d.
chargeable with duty as a conveyance on sale or a mortgage			
TACK of lands, &c. in Scotland. <i>See</i> LEASE or TACK.			
TACK IN SECURITY. <i>See</i> MORTGAGE, &c.			
TRANSFER; <i>See</i> 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 And <i>see</i> section 110.	0	0	6
VALUATION. <i>See</i> APPRAISEMENT.			
VOTING PAPER. Any instrument for the purpose of voting, by any person entitled to vote at any meeting of any body exercising a public trust, or of the shareholders, or members, or contributors to the funds of any company, society, or institution And <i>see</i> section 80.	0	0	1
WADSET. <i>See</i> MORTGAGE, &c.			



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	Duty.		
	£	s.	d.
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. <i>See</i> MORTGAGE, &c.			
WARRANT OF ATTORNEY of any other kind	0	10	0
WARRANT FOR GOODS	0	0	3
<b><i>Exemptions.</i></b>			
(1) Any document or writing given by an 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 <i>see</i> section 111.			
WARRANT under the sign manual of Her Majesty	0	10	0
WRIT—			
(1) Of ACKNOWLEDGMENT under the Registration of Leases (Scotland) Act, 1857	0	5	0
(2) Of Acknowledgment by			

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	Duty.		
	£	s.	d.
any person infert in lands in Scotland in favour of the heir or disponee of a creditor fully vested in right of an heritable security constituted by infertment  (3) Of Resignation and Clare Constat			

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

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	Duty.		
	£	s.	d.
dispositions mortis causa in Scotland.			
(5) Bonds given to sheriffs or other persons in Ireland upon the replevy of any goods or chattels, and assignments of such bonds.			
(6) Instruments made by, to, or with the Commissioners of Works for any of the purposes of the Act 15 & 16 Vict. c. 28.			