

STAMP DUTIES—continued.

where the rent for such term £ s. d.
exceeds 25l. 0 2 6

(Stamps may be adhesive, to be cancelled by the person by whom the instrument is first executed, and such instruments cannot be stamped after execution. Penalty, 5*l.*)

(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; 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, whether reserved as a yearly rent or otherwise, is at a rate or average rate per annum.
(3.) Of any other kind whatsoever not hereinbefore described £ s. d.
scribed 0 10 0

	If the term does not exceed 35 years.	If the term does not exceed 100 years.	If the term exceeds 100 years.
Not exceeding £0	£ s. d.	£ s. d.	£ s. d.
Exceeding £5 and not exceeding £10	0 0 6	0 3 0	0 6 0
" 10	0 1 0	0 6 0	0 12 0
" 15	0 1 6	0 9 0	0 18 0
" 20	0 2 0	0 12 0	1 4 0
" 25	0 2 6	0 15 0	1 10 0
" 30	0 3 0	1 0 0	2 0 0
" 40	0 4 0	1 10 0	2 10 0
" 50	0 5 0	1 10 0	3 0 0
" 100, for every 50 <i>l.</i> or fractional part of 50 <i>l.</i>	0 5 0	1 10 0	3 0 0

LEGACIES in value £20 or £ s. d. upwards. To children or their descendants, or ancestors 1 per ct.
To brother or sister, or their descendants 3
To uncle or aunt, or their descendants 5
To great uncle or aunt, or their descendants 6
To all other relations, or to strangers 10
Legacy to husband or wife exempt.

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 security for the payment of money not exceeding 25*l.* 0 0 8
Exceeding 25*l.* and not exceeding £50 0 1 3
" 50 0 2 6
" 100 0 3 9
" 150 0 5 0
" 200 0 6 3
" 250 0 7 6
" 300 for every 100*l.*, and also for any fractional part of 100*l.* of such amount 0 2 0

(2.) Being a **COLLATERAL**, or additional or substituted security, or by way of further assurance where the principal security is duly stamped. For every 100*l.*, and also for any fractional part of 100*l.* of the amount secured 0 0 6

TRANSFER, ASSIGNMENT, Disposition, or assignation of any mortgage, &c., or of any money secured by such instrument for every 100*l.*, and also

for any fractional part of 100*l.* £ s. d.
of the amount transferred 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.*

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 50*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 50*l.* but does not exceed 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 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, or 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, or of or to any property 0 0 1

STAMP DUTIES—continued.

Stamp may be adhesive; to be cancelled by the person by whom the policy is first executed.

POLICY OF SEA INSURANCE, £ s. d.

For or upon any voyage:—
For every 100*l.* or fraction thereof insured 0 0 3

For every policy for time, for every 100*l.*, and any fractional part of 100*l.* thereby insured 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

But if the separate and distinct interests of two or more persons shall be insured by one Policy for a voyage or for time, then the duty of 3*d.* or 6*d.*, as the case may require, shall be charged thereon in respect of every full sum of 100*l.* and every fractional part of 100*l.* thereby insured upon any separate or distinct interest.

PROBATE AND ACCOUNT DUTY.—

On *affidavit* of value for probate or letters of administration and *inventory* (unless a former inventory exhibited before 1st June, 1881), of estate in respect of which probate or letters of administration granted or inventory exhibited on and after 1st June, 1881, except as hereafter mentioned, and an account to be delivered to Commissioners of Internal Revenue under 44 Vict. c. 12, s. 38, on death of person dying on or after 1st June, 1881, of (1) donations mortis causa, (2) beneficial interest on property accruing by survivorship, (3) property passing under voluntary settlement, interest for life or absolute power of revocation reserved to settlor:

Where value exceeds £100 and not £500, £1 for each £50 or fraction of £50.
Where value exceeds £500 and not £1,000, £1 5*s.* for each £50 or fraction of £50.
Where value exceeds £1,000, £3 for each £100 or fraction of £100.
The value of estate of person dying

ASSESSED TAXES.

	£ s. d.
ARMORIAL BEARINGS —For any person chargeable with the duty for any carriage 2 2 0 Not being so chargeable 1 1 0	
CARRIAGES —For every carriage with four wheels, weighing 4 cwt. 2 2 0 For every carriage with four wheels, or fewer than four wheels, weighing less than 4 cwt. 0 15 0 For every carriage kept for hire, whether two or four wheels 0 15 0	

domiciled in United Kingdom may be ascertained by deduction of debts, due to persons resident in United Kingdom, and funeral expenses.

The legacy and succession duties at one per cent. are not payable on assets covered by the stamp on the *affidavit inventory* or account.

On *affidavit of value* or *inventory* where gross value of personal estate in United Kingdom or abroad of person dying on or after 1st June, 1881, does not exceed £300.

A fixed duty of 30*s.* which satisfies legacy and succession duties on property to which the *affidavit* or *inventory* relates.

The stamp duty of 5*s.* per cent. paid on deed of voluntary settlement of property included in an account will be returned, on production of deed, to person delivering the account.

Heavy penalties are imposed for not paying probate and account duties within prescribed time.

EXEMPTIONS.—*Affidavit* or *inventory* of estate under £100 of person dying after 25th July, 1864, and of estate of any common seaman, marine, or soldier slain or dying in Her Majesty's service.

RECEIPT for, or given for, the payment of money £ s. d.
amounting to 2*l.* or upwards 0 0 1
SCHEDULE, INVENTORY, or document of any kind whatsoever, referred to in or by, and intended to be used as part of, or as material to, any instrument charged with duty, but which is separate and distinct from, and not endorsed on or annexed to, such other instrument. Where such other instrument is chargeable with any duty not exceeding 10*s.*, the same duty as such other instrument.

In any other case 0 10 0
VOTING PAPER 0 0 1
WARRANT OF ATTORNEY 0 10 0
WARRANT FOR GOODS 0 0 3
WARRANT under the sign-manual of Her Majesty, her heirs or successors 0 10 0

ASSESSED TAXES.

	£ s. d.
HOUSE DUTY —On inhabited houses of the annual value of 20 <i>l.</i> , occupied as a farm-house by a tenant or servant, or in which articles are exposed for sale, a duty of 6 <i>d.</i> in the £; all others 0 0 9 MALE SERVANTS —Every male servant 0 15 0 DOGS —For each dog over six months old 0 0 7 6 <i>Exemptions.</i> —Shepherds' Dogs and those kept by blind persons for their guides.	

INCOME TAX.

Schedule A, Lands, Tenements, &c. 5*l.*
Schedule B, Occupiers of Farms, &c. 2*l.*
Scotland and Ireland 1*l.*

Schedules C and D, Incomes 5*l.*
If under £150, exempt; under £400, £120 allowed free.