



ANNO QUINTO & SEXTO

VICTORIÆ REGINÆ.

C A P. LXXIX.

An Act to repeal the Duties payable on Stage Carriages and on Passengers conveyed upon Railways, and certain other Stamp Duties in *Great Britain*, and to grant other Duties in lieu thereof; and also to amend the Laws relating to the Stamp Duties. [5th August 1842.]

WHEREAS by an Act passed in the Second and Third Years of the Reign of Her present Majesty, intituled *An Act to reduce certain of the Duties now payable on Stage Carriages*, certain Duties contained in the Schedule to the said Act annexed were granted and imposed, and are now payable for and in respect of every Mile which a Stage Carriage shall be licensed to travel: And whereas by an Act passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal the Duties under the Management of the Commissioners of Stamps, on Stage Carriages, and on Horses let for Hire in Great Britain, and to grant other Duties in lieu thereof; and also to consolidate and amend the Laws relating thereto*, certain Duties contained in the Schedule (A.) to the last-mentioned Act annexed were granted for and in respect of every Licence for keeping, using,

55 G. 3. c. 184. using, and employing any Stage Carriage, and for and in respect of all Passengers conveyed for Hire along any Railway in *Great Britain* in or upon Carriages drawn or impelled by the Power of Steam or otherwise: And whereas by an Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in Great Britain; and for granting other Duties in lieu thereof*, certain Stamp Duties were granted and imposed, amongst others, upon Bills of Lading and Charter-parties in *Great Britain*, and upon Instruments of Collation, Donation, Presentation, and Institution of and to any Ecclesiastical Benefice, Dignity, or Promotion in *England*, and upon certain Licences herein-after mentioned; and it is expedient that all the said Duties should be repealed, and others granted in lieu thereof; be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Commencement of this Act the aforesaid Duties granted and imposed by the said Act passed in the Second and Third Years of Her Majesty's Reign, for and in respect of every Mile which any Stage Carriage shall be licensed to travel, and the aforesaid Duties granted and imposed by the said Act passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, for and in respect of every Licence for keeping, using, or employing any Stage Carriage, and for and in respect of Passengers conveyed for Hire along any Railway in *Great Britain*, and the Duties herein-after mentioned, granted and imposed by the said Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, (that is to say,) the Duty of Three Shillings upon any Bill of Lading of or for any Goods, Merchandize, or Effects to be exported or carried Coastwise, and the several Duties of One Pound Fifteen Shillings and One Pound Five Shillings upon any 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, and the several and respective Duties of Twenty Pounds and Ten Pounds upon any Collation, Donation, or Presentation of or to any Ecclesiastical Benefice, Dignity, or Promotion in *England*, and the several and respective Duties of Two Pounds, Thirty Pounds, and Fifteen Pounds upon any Institution in and to any Ecclesiastical Benefice, Dignity, or Promotion in *England*, and the Duty of Two Pounds upon any Licence which shall pass the Seal of any Archbishop, Bishop, Chancellor, or other Ordinary, or of any Ecclesiastical Court in *England*, so far as relates to any Licence to hold a Perpetual Curacy in *England*, not proceeding upon a Nomination, shall severally cease and determine, and the same shall be and are hereby repealed, save and except such of the said respective Duties, or so much and such Part or Parts thereof respectively as shall have become due or payable or have been incurred before or upon the Day appointed for the Commencement of this Act with regard

Duties repealed:—

On Stage Carriages;
Railway Passengers;

Bills of Lading;

Charter-party;

Collations, Presentations, &c. to Benefices.

regard to such Duties respectively, all which said Duties or Parts of Duties so due or incurred, or remaining to be paid as aforesaid, shall be recoverable by the same Ways and Means, and with and under the same Penalties, and in the same Manner, in all respects, as if this Act had not been made.

II. And be it enacted, That in lieu of the Duties by this Act repealed there shall be raised, levied, collected, and paid, unto and for the Use of Her Majesty, Her Heirs and Successors, in and throughout *Great Britain*, for and in respect of every Licence for keeping, using, or employing any Stage Carriage in *Great Britain*, and for and in respect of every Stage Carriage, and for and in respect of the Passengers conveyed upon any Railway, and also for and in respect of the several Instruments, Matters, and Things mentioned and described in the Schedule to this Act annexed, or for or in respect of the Vellum, Parchment, or Paper upon which such Instruments, Matters, and Things, or any of them, shall be written or printed, the several Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the same Schedule; and that the said Schedule shall be deemed and taken to be a Part of this Act; and that all the said Duties shall be under the Care and Management of the Commissioners of Stamps and Taxes for the Time being, and shall be denominated and deemed to be Stamp Duties.

New Duties to be levied, as set forth in the Schedule.

To be under the Commissioners of Stamps and Taxes.

III. And be it enacted, That the Commissioners of Stamps and Taxes shall be and are hereby empowered and required to provide proper and sufficient Stamps or Dies for expressing and denoting the several Duties hereby granted upon the Vellum, Parchment, or Paper chargeable therewith, and to alter and renew the said Stamps or Dies from Time to Time as Occasion shall require: Provided always, that it shall be lawful for the said Commissioners to use any of the Stamps or Dies heretofore provided to denote any former Stamp Duties for the Purpose of expressing and denoting any of the Duties hereby granted, and to use Two or more Stamps or Dies for denoting any One Duty, as Occasion may require: Provided also, that it shall be lawful for the said Commissioners, at any Time within Twelve Calendar Months next after the passing of this Act, to cancel and allow, in the same Manner as in the Cases of Stamps spoiled or rendered unfit for the Purpose intended, all Stamps for any of the Instruments, Matters, and Things mentioned in the said Schedule, which by the Operation of this Act shall have been rendered useless or unfit for the Purpose for which the same were originally designed, and to deliver out in lieu thereof other Stamps of the same Value, or otherwise, at their Discretion, to cause any additional Stamp or Stamps to be impressed on the Vellum, Parchment, or Paper having thereon the Stamp or Stamps so hereby rendered useless or unfit, on Payment of the Duty to be denoted by such additional Stamp or Stamps.

Commissioners to provide Dies, &c.

Commissioners may use old Dies to denote the new Duties.

Stamps rendered useless by this Act to be allowed.

IV. And be it enacted, That the Proprietor or Company of Proprietors of every Railway in *Great Britain*, and every other Person who shall carry or convey, or cause to be carried or conveyed, any Passenger for Hire in or upon any Railway in *Great Britain*, shall

Accounts to be kept of Money received for the Conveyance of Pas-

sengers on
Railways ;

and of Money
paid by the
Persons car-
rying such
Passengers
to the Pro-
prietors of
Railways, on
account of
Fares re-
ceived or for
the Use of
the Railway.

Copies of the
Accounts to
be delivered
to the Com-
missioners of
Stamps and
Taxes, veri-
fied by Affi-
davit, and
Duties paid
thereon
monthly.

from Time to Time and at all Times, keep and enter or cause to be entered in a Book or Books to be kept for that Purpose, in such Manner and Form as the Commissioners of Stamps and Taxes shall direct or approve, a just and true Account of all and every Sum and Sums of Money which shall be received or charged daily by or for such Proprietor or Company or other Person for the Hire, Fare, or Conveyance of all such Passengers as aforesaid, whether the same shall be received for the Conveyance of Passengers on the Railway of such Proprietor or Company or other Person only, or on such last-mentioned Railway and any other Railway, or on any such other Railway only, and for or in respect of all which Sums of Money the Duties charged by this Act shall, in manner herein-after directed, be paid by the said Proprietor or Company or other Person so receiving or charging the same as aforesaid, without any Deduction or Abatement thereout on any Account or Pretence whatever; and the Proprietor or Company of Proprietors of any Railway so receiving or charging any such Sums of Money as aforesaid shall also in like Manner keep and enter or cause to be entered an Account of all Sums of Money paid or accounted for, or to be paid or accounted for, by such Proprietor or Company to the Proprietor or Company of Proprietors of any other Railway (specifying the same) upon which any of such Passengers shall be carried or conveyed, as his or their Share or Proportion of any of such Sums of Money so received or charged as aforesaid, or as or for or in the Nature of Toll or otherwise for the Use of such last-mentioned Railway, in the Conveyance of such Passengers; and the Proprietor or Company of Proprietors of every such last-mentioned Railway shall in like Manner keep and enter or cause to be entered an Account of all Sums of Money so paid or accounted for to him or them as last aforesaid, and for or in respect of which the Duties shall or ought to have been paid as aforesaid by such first-mentioned Proprietor or Company; and every such Proprietor and Company and other Person and Persons respectively shall, within Five Days after the First *Monday* in every Calendar Month, deliver to the Commissioners of Stamps and Taxes, or to the proper Officer appointed for receiving the same, a true Copy or true Copies of the Account or Accounts by this Act directed to be kept, so far as the same shall relate to all Sums of Money received or charged and paid or accounted for as aforesaid during the preceding Four or Five Weeks, as the Case may be; (that is to say,) from and including the First *Monday* in the preceding Month up to the First *Monday* of the Month in which such Account shall be rendered or ought to be rendered as aforesaid; and to and with every such Account there shall be annexed and delivered an Affidavit (to be taken before any One of Her Majesty's Justices of the Peace) of such Proprietor or other Person as aforesaid, or of the Secretary, Chief Clerk, or Accountant of such Proprietor or Company or other Person, stating that the Deponent is well acquainted with the Books and Accounts of the said Proprietor, Company, or other Person, and that he has examined and checked the same, and also the Account to which such Affidavit is annexed, and that to the best of his Knowledge, Information, and Belief such last-mentioned Account doth contain and is a true and faithful Account of all and every Sum and Sums of Money received or charged by or for such Proprietor or Company

Company or other Person aforesaid for the Hire, Fare, or Conveyance of Passengers on any Railway during the Period comprised in such Account, and of all other Matters and Things required by this Act to be contained in such Account; and such Proprietor or Company or other Person shall, at the Time of delivering every such Account, pay or cause to be paid to the Receiver General of Stamps and Taxes, or to the Officer authorized by the said Commissioners to receive the same, for the Use of Her Majesty, the Duties chargeable under this Act for or in respect of all and every the Sum and Sums of Money so received or charged as aforesaid, and contained or which ought to be contained in such Account.

V. Provided always, and be it enacted, That it shall be lawful (where there shall be no express Contract or Agreement between the Parties to the contrary) for any such Proprietor or Company to deduct from and retain out of the Monies to be paid over to any such other Proprietor or Company as aforesaid, the Amount of the Duties by this Act chargeable thereon, and which such Proprietor or Company receiving such Monies shall have paid or be liable to pay.

Proprietors of Railways to deduct the Duty on the Sums to be paid over to other Proprietors.

VI. And be it enacted, That all and every the Book and Books of every such Proprietor or Company or other Person, in which any Account relating to such Passengers, or to the Money received or charged for the Hire, Fare, or Conveyance of the same, or to any Money received from or paid or accounted for to any other Proprietor or Company for such Hire, Fare, or Conveyance as aforesaid, or a Proportion thereof, or as or for such Toll as aforesaid, shall be entered or kept, shall be open for the Inspection and Examination at all seasonable Times of any Officer or Officers of Stamp Duties authorized by the Commissioners of Stamps and Taxes in that Behalf; and every such Officer shall be at liberty to take Copies of or Extracts from any such Book or Account as aforesaid; and if any such Proprietor or other Person, or the Secretary or Accountant, or any Clerk or Officer of any such Proprietor or Company or Person, having or keeping the Custody or Possession of any such Book, or having Power to produce the same, shall, upon Demand made by any such Officer, and upon producing and showing his Authority, refuse to permit such Officer of Stamp Duties to inspect and examine such Book, or to take Copies thereof or Extracts therefrom, or of or from any Account entered or contained therein, or shall refuse to produce such Book to such Officer of Stamp Duties for his Inspection and Examination, every such Person so offending shall for every such Offence forfeit the Sum of Fifty Pounds.

Books containing any such Accounts to be open to Inspection of Officers of Stamps.

Penalty for refusing to permit Inspection.

VII. And be it enacted, That the Proprietor or Company of Proprietors of every such Railway, and every other Person, before any Passengers shall be conveyed or caused to be conveyed by him or them on any Railway as aforesaid, shall give Security, by Bond, to Her Majesty, Her Heirs and Successors, with a Condition that such Proprietor or Company, or other Person as aforesaid, shall from Time to Time enter and keep, and cause to be kept and rendered, in the Manner directed by this Act, the Accounts by this Act required to be kept and rendered by such Proprietor and Company and Persons

Railway Proprietors to give Bond for securing the Duties.

respectively, containing and setting forth justly, truly, and faithfully all the several Matters and Things by this Act required to be contained and set forth therein; and that such Proprietor or Company or Person, and his or their Secretary, Accountant, and Clerk, and every other Person under or subject to his or their Order, Direction, or Control, having the Custody or Possession of any Books or Book of such Proprietor or Company or other Person as aforesaid, in which any Account relating to any Passengers conveyed upon any Railway; or the Money received, charged, accounted for, or paid for the Hire, Fare, or Conveyance of the same, shall be contained or entered, shall from Time to Time, upon every reasonable Request of any Officer of Stamp Duties authorized as aforesaid, produce and show to such Officer, and permit him to inspect and examine the same, and to take Copies thereof or Extracts therefrom, and of and from any Account entered or contained therein; and that such Proprietor or Company or other Person aforesaid shall and will well and truly pay or cause to be paid, for the Use of Her Majesty, Her Heirs and Successors, at the Times and in manner directed by this Act, all and every the Duties which shall from Time to Time become chargeable under this Act, and payable by him or them upon or for or in respect of the Passengers, or the Hire or Fare or Conveyance of the Passengers, which shall be so conveyed as aforesaid along any Railway; and that such Proprietor or Company, or other Person aforesaid, shall well and truly do and perform, and cause to be done and performed, all such Acts, Matters, and Things as by this Act are required or directed to be done or performed by or on the Part or Behalf of such Proprietors or Company or other Person; and every such Bond shall be taken with sufficient Sureties to the Satisfaction of the Commissioners of Stamps and Taxes, and in such Sum as the said Commissioners may judge to be reasonable and proper; and every such Security shall be renewed from Time to Time, whenever and so often as such Bond shall be forfeited, or as the Parties to the same or any of them shall die, or become Bankrupt or Insolvent, or reside in Parts beyond the Seas, and also whenever and so often as the said Commissioners shall in their Discretion require the same to be renewed; and if any Proprietor or Company of Proprietors of any such Railway, or other Person as aforesaid, shall convey or cause to be conveyed upon any Railway any Passengers for Hire, without having first given such Security by Bond to Her Majesty, in manner herein-before directed, or if any Proprietor or Company of Proprietors of any Railway shall permit or suffer any Passengers to be conveyed for Hire upon such last-mentioned Railway, by any other Person or Company, before such other Person or Company shall have given Security as aforesaid, and before a Certificate, signed by the proper Officer of Stamp Duties in that Behalf, (which Certificate such Officer is hereby authorized and required to give,) that such Security hath been given, shall have been issued, or after Notice in Writing, signed by any authorized Officer of Stamp Duties, and delivered to the Secretary or Chief Clerk of the Proprietor or Company of Proprietors of such Railway, or left at the Office of such Railway with any Clerk or Officer there, that any such Security ought, in pursuance of this Act, to be renewed, or is required to be renewed, and before a Certificate, signed as aforesaid, that

that the same has been renewed, shall have been issued; or if any such Proprietor or Company of Proprietors, or other Person, shall refuse or neglect to renew such Security, whenever and so often as the same is or shall by or in pursuance of this Act be required to be renewed, such Proprietor or Company or Person shall forfeit the Sum of One hundred Pounds, and the further Sum of One hundred Pounds for every Day during the Period for which there shall be any Refusal, Neglect, or Default to give or renew such Security as aforesaid, or for every Day on which any such Passengers shall be permitted to be conveyed before such Security shall be given or renewed, and a Certificate thereof issued as aforesaid, according to the true Intent and Meaning of this Act.

VIII. And whereas it is expedient to alter and amend the said Act passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth in certain respects relating to Licences for Stage Carriages; be it therefore enacted, That from and after the Commencement of this Act every Licence for keeping, using, or employing any Stage Carriage (except an original Licence granted between the First *Monday* in *October* and the First Day of *November* in any Year) shall be dated on the Day on which the same shall be granted, and shall commence and have Effect upon the same Day, or any subsequent Day, to be specified in such Licence as the Day of the Commencement thereof; provided, that no supplementary Licence shall be granted in lieu of any Licence which shall have been previously granted before the Time appointed for the Commencement of such last-mentioned Licence.

Commencement of Stage Carriage Licences.

IX. And be it enacted, That whenever any Person to whom any Licence in force to keep, use, or employ a Stage Carriage shall have been granted shall be desirous of using or employing the said Stage Carriage upon any Line of Road other than that specified in such Licence, the Commissioners of Stamps and Taxes, or their proper Officer, upon Application to them or him, as in other Cases of supplementary Licences is required in pursuance of the said Act passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, shall grant to such Person a supplementary Licence with such Alteration or Variation as aforesaid, as well as with any other Alteration or Variation, if required, as permitted by the last-mentioned Act, upon Payment of the Duty hereby granted upon any supplementary Licence; and also whenever any Person to whom a Licence to keep, use, or employ a Stage Carriage shall have been granted, shall die during the Existence of such Licence in force, and shall leave a Widow or a Child of full Age; and also whenever any Woman to whom any such Licence shall have been granted shall marry during the Existence of such Licence in force, and in any of such Cases respectively such surviving Widow, or the said Child, or the Husband of such Woman, shall continue and carry on the Business of such deceased Person or of such Woman respectively, it shall be lawful for the said Commissioners, or their proper Officer, if they or he shall think fit, upon the Application of any such Widow or Child or Husband, as the Case may be, and on his or her signing a Requisition for that Purpose, in such

Supplementary Licences may be granted to use same Carriage on a different Line of Road.

Widow or Child may continue to use Licences granted to deceased Parties.

such Form as the said Commissioners shall approve, and in the Case of such deceased Person, with the Consent of his or her Executor or Administrator, to grant to such Widow, Child, or Husband respectively a supplementary Licence in lieu of such pre-existing Licence so granted to such deceased Person or such Woman respectively, in the same Manner and for the same Purposes as any such supplementary Licence might have been or may be granted to such deceased Person or such Woman under the said Act or this Act in case he or she had not died or married respectively, upon Payment of the Duty by this Act granted thereon; and every such supplementary Licence in any of the Cases aforesaid, and the Person to whom the same shall be granted, shall be under and subject to the same Regulations and Liabilities, and such Person shall be entitled to the same Advantages, as if this Provision had been inserted and contained in the said Act of the Second and Third Years of the Reign of the said King *William* the Fourth, and such supplementary Licence had been granted under the Authority thereof; provided that nothing herein contained shall extend or be construed to extend to authorize the granting of any such Licence, whether original or supplementary, to any Person who shall not have attained the full Age of Twenty-one Years.

Licences
not to be
granted to
Minors.

Certified
Copies of
Licences to
be Evidence.

X. And whereas by the said recited Act of the Second and Third Years of the Reign of King *William* the Fourth it is enacted, that a Copy of every Licence to keep, use, or employ a Stage Carriage, and of every Indorsement made thereon, shall be kept at the Office or Place from which such Licence shall be issued, in order that every Person may have a Copy thereof, paying One Shilling for the same; and it is expedient that such Copies, certified as herein-after mentioned, should be received as Evidence of the granting and of the Contents of such Licences respectively, and of the Indorsements thereon; be it therefore enacted, That the Commissioners of Stamps and Taxes, or the Officer by whom any such Licence shall have been granted, or other Officer of Stamp Duties authorized by the said Commissioners in that Behalf, shall, upon Application made to them or him for that Purpose, deliver to the Person requiring the same a Copy of any such Licence, certified according to this Act, on Payment of the Sum of One Shilling; and in all Proceedings and upon all Occasions whatsoever a Copy of any such Licence, and of every Indorsement thereon (if any), the same being made and taken from the Copy thereof filed or kept at such Office or Place as aforesaid, certified to be a true Copy under the Hand of One of the said Commissioners, or of the Officer by whom such Licence shall have been granted, or other Officer authorized as aforesaid, upon Proof made that such Certificate hath been signed with the Handwriting of a Person described in or by such Certificate as such Commissioner or Officer, and whom it shall not be necessary to prove to be a Commissioner, shall be received as Evidence, against any and every Person appearing by such Copy to be named in such Licence, that the same was duly granted by such Person, and of the Contents thereof, and of every Indorsement thereon; and in any such Case the said Commissioners, or any of their Officers, shall not be required or compellable to produce in any Court, or at any Place out of the Office

Office of the said Commissioners or Officers respectively, the Original of any such Licence or Indorsement, or any Copy thereof filed or kept in any such Office, or any Entry or Memorandum relating to such Licence in the Books of the said Commissioners or Officers, or to give any other Evidence or Proof of the granting or Contents of any such Licence or Indorsement than such Copy certified as aforesaid.

XI. And whereas by the said last-mentioned Act it is enacted, that if any Carriage be found upon or near to any public Highway, and any Person shall ply for Passengers to be conveyed by such Carriage for Hire at separate Fares, such Carriage not having placed and fixed thereupon the numbered Plates required by the said Act to be fixed on Stage Carriages, the Driver of such Carriage, or the Person having the Care thereof, or plying for Passengers to be conveyed thereby, such Driver or Person not being the Owner of such Carriage, shall forfeit Ten Pounds, and if he be such Owner, he shall forfeit Twenty Pounds; and moreover, that it shall be lawful for any Constable or other Peace Officer, or any Officer of Stamp Duties, without any Warrant for that Purpose, to apprehend such Driver or other Person, and to carry and convey him before any Justice of the Peace, to be dealt with as therein mentioned, and also to drive or take such Carriage, with the Horse or Horses harnessed thereto or drawing the same, or to cause the same to be driven or taken to some public Green-yard or some Livery Stables, or other Place of Safety, and there to lodge the same for safe Custody until the Determination of such Justice shall be known; and such Carriage, Horse or Horses, and Harness, are thereby made liable to the Payment of such Penalty, and of such Costs and Expences, or of such Expences only, as the Case may be, as are therein mentioned; and it is expedient to amend the said Provision by extending the same to the Cases herein-after mentioned; be it therefore enacted, That if any Stage Carriage, whether licensed or not, shall be used upon any public Highway for the Purpose of carrying or conveying any Passengers, One or more of whom shall be charged or shall pay separate and distinct Fares, or a separate and distinct Fare, or at the Rate of separate and distinct Fares, for their respective Places or Seats, or his Place or Seat therein, or Conveyance thereby, such Carriage not having placed and fixed thereupon the numbered Plates required by the said last-mentioned Act to be fixed on Stage Carriages, the Driver, and also the Conductor or Guard thereof, or other Person having the Direction, Management, or Care thereof, or assisting therein, shall forfeit the Sum of Ten Pounds, or if he be the Owner, the Sum of Twenty Pounds; and moreover it shall be lawful for any Officer of Stamp Duties, without any Warrant for that Purpose, with or without the Aid and Assistance of any Constable or Peace Officer or other Person, at any Place where the Journey for the Performance of which such Carriage shall be used shall terminate, or on the Return of such Carriage to the Place from whence such Journey commenced, to apprehend such Driver, and such Conductor, Guard, or other Person, and to carry and convey him before any Justice of the Peace having Jurisdiction where the Offence shall be committed, to be dealt with as herein-after and as in the said last-mentioned Act is mentioned; and it shall also be lawful for such

Recital of
2 & 3 W. 4.
c. 120. s. 30.,
relating to
Stage Car-
riages plying
for Hire with-
out Plates.

Recited
Enactment
amended.

Officer of Stamp Duties, with or without such Aid and Assistance as aforesaid, to seize and take such Carriage, with the Horse or Horses harnessed thereto, or drawing or having drawn the same, and to drive or take the same, or to cause the same to be driven or taken, to some public Green-yard or some Livery Stables, or other Place of Safety, and there to lodge the same for safe Custody until the Determination of such Justice shall be known; and such Justice shall proceed therein as in the said last-mentioned Act is provided in relation to the Offences before described; and every such Penalty respectively, and also such Costs and Expences as in the said last-mentioned Act, are mentioned respectively, shall be levied and recovered by the same Ways and Means, and, if necessary, the Offender committed for the same Term or Time as in the said last-mentioned Act are in that Behalf provided in relation to the aforesaid Penalties thereby imposed: Provided always, that nothing in this Act contained shall in any way affect or alter, or be deemed to affect or alter, the Provision contained in the said last-mentioned Act, so far as the same relates to the Offence herein-before described.

2 & 3 W. 4. c. 120. s. 46.,
excepting
Mail Coaches
from the
Regulations
as to Plates,
repealed.

XII. And whereas it is expedient that all Mail Coaches licensed to carry Passengers for Hire should have fixed thereon the usual numbered Plates, in like Manner as other Stage Carriages; be it therefore enacted, That so much of the said last-mentioned Act as enacts that none of the Regulations therein contained relating to the Plates to be fixed upon any Stage Carriage shall extend to any Mail Coach employed in the Service of the General Post Office, built or constructed according to the Regulations of the Postmaster General, and not carrying more than Four outside Passengers, shall be and the same is hereby repealed.

No Stage Carriage to carry a greater Number of Passengers than it is constructed to carry.

What Number of Passengers a Carriage shall be deemed to be constructed to carry.

XIII. And whereas the repealing of the Duties in respect of the Passengers to be conveyed by Stage Carriages in *Great Britain*, and granting a uniform Rate of Duty on Stage Carriages in lieu thereof, will render certain Regulations necessary for preventing the overloading of such Carriages, and the Dangers and Inconveniences consequent thereon; be it therefore enacted, That no Stage Carriage shall be allowed to carry at one Time a greater Number of Passengers in the whole, or in the Inside or on the Outside thereof, than the same is constructed to carry according to the Regulations of this Act; and that no such Carriage shall be deemed to be constructed to carry a greater Number of Passengers than the same will contain at one Time, upon fit and proper Seats provided therein or thereupon for that Purpose, allowing for every Passenger, on an Average, upon each and every separate Seat, a Space convenient for sitting thereon of Sixteen Inches, measuring in a straight Line lengthwise on the Front of each Seat: Provided always, that no Child under Five Years of Age, sitting in the Lap, shall be deemed a Passenger within the Meaning of this Act.

The Number of Passengers which a Carriage is constructed to carry.

XIV. And be it enacted, That no Stage Carriage shall be used or employed unless nor until there shall be truly painted, in Words at Length, and in legible and conspicuous Roman Letters, One Inch at the least in Height, and of a proper and proportionate Breadth, and

in a Colour different from and opposite to the Colour of the Ground on which such Letters shall be painted, and in One or more straight horizontal Line or Lines, upon some conspicuous Part on the Outside of such Carriage, at the Back thereof, and also in the Inside thereof, and where the same shall be constructed to carry Passengers in different Compartments, then in each such Compartment, and so that the same shall be at all Times plainly and distinctly visible and legible, the Number of Passengers which such Carriage is constructed to carry according to this Act in the whole, and on the Outside and in the Inside thereof respectively, and in each such Compartment; and if any Stage Carriage shall be used or employed without having all and every such Particulars painted thereon in manner aforesaid, or if any Stage Carriage shall be used or employed having thereon or in or on any Part thereof any Words or Figures, or any Particulars whatever, specifying or importing, or tending or intended to signify or import, that the same is constructed or in any way authorized to carry a greater Number of Passengers in the whole, or on the Outside or in the Inside thereof respectively, or in any Compartment thereof, than the same is truly constructed to carry according to the Regulations of this Act, the Proprietor thereof shall forfeit the Sum of Ten Pounds.

to carry to be painted thereon.

If any Stage Carriage be used without having the proper Particulars painted thereon, Penalty 10*l*.

XV. And be it enacted, That if the Number of Passengers at any one Time conveyed in, upon, or about any Stage Carriage shall be greater in the whole, or upon or about the Outside thereof, or in the Inside thereof, or in any Compartment thereof respectively, than the same is constructed to carry, according to the Regulations of this Act, or than any Particulars painted thereon shall specify in the whole, or upon the Outside thereof, or in the Inside thereof, or in any Compartment thereof respectively, the Driver and Conductor or Guard thereof for the Time being respectively shall forfeit the Sum of Five Pounds.

If any greater Number of Passengers be carried than the Carriage is constructed to carry, or than the Particulars specify, Penalty 5*l*.

XVI. And be it enacted, That it shall be lawful for any Constable or Peace Officer at any Time, and also for any Person travelling or having immediately before travelled by any Stage Carriage, in any Case where he shall have Reason for believing or suspecting that a greater Number of Passengers are carried or are about to be carried, or have immediately before, or at any Time during the Journey last performed, been carried, by such Stage Carriage, to measure the Seats or any of the Seats in or upon such Carriage, in order to ascertain the Length thereof respectively, or the Number of Passengers which the said Carriage is constructed to carry; and if any Person shall refuse to permit the Seats in or upon any such Stage Carriage to be measured, or shall by any means or in any way prevent or attempt to prevent any Constable, Peace Officer, or other such Person as aforesaid from or hinder or obstruct him in measuring the same, the Person so offending shall forfeit for every such Offence the Sum of Five Pounds.

Any Constable or Peace Officer may measure the Seats.

Penalty for refusing to permit the measuring of the Seats, 5*l*.

XVII. And be it enacted, That no Stage Carriage the Top or Roof of which shall be more than Eight Feet Nine Inches from the Ground, or the Bearing of which on the Ground shall be less than Four

Number of Passengers allowed to be carried on the Outside

of Stage
Carriages.

Four Feet Six Inches from the Centre of the Track of the Right or Off Wheel to the Centre of the Track of the Left or Near Wheel, shall be allowed to carry in any Case more than the Number of Outside Passengers herein-after respectively mentioned; (that is to say,) not more than Five Outside Passengers where such Carriage shall be constructed to carry, according to the Regulations of this Act, not exceeding Nine Passengers in the whole; not more than Eight Outside Passengers where such Carriage shall be constructed to carry, according to the said Regulations, in the whole exceeding Nine and not exceeding Twelve Passengers; not more than Eleven Outside Passengers where such Carriage shall be constructed to carry, according to the said Regulations, in the whole exceeding Twelve and not exceeding Fifteen Passengers; not more than Twelve Outside Passengers where any such Carriage shall be constructed to carry, according to the said Regulations, in the whole exceeding Fifteen and not exceeding Eighteen Passengers; and not more than Two additional Outside Passengers for every Three additional Passengers which any such Carriage shall be constructed to carry, according to the said Regulations, in the whole; and if any greater Number of Outside Passengers shall be carried by any such Stage Carriage as aforesaid than is herein-before specified and allowed, the Driver of such Stage Carriage, and the Conductor or Guard thereof, at the Time when such Offence shall be committed, shall respectively forfeit the Sum of Five Pounds.

Not to alter
the Regu-
lations of
2 & 3 W. 4.
c. 120.

Recovery of
Penalties
for Offences
relating to
Stage Car-
riages.

XVIII. And be it enacted, That nothing in this Act contained shall in any way alter or affect any of the Regulations or Provisions contained in the said Act passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, relating to Stage Carriages, now in force, which shall not be inconsistent with the Regulations and Provisions herein contained; and that all the Clauses and Provisions contained in the said Act relating to the Recovery of Penalties before any Justice of the Peace shall be applied and be put in force for the Recovery of any Penalty imposed by or incurred under this Act: Provided always, that it shall be lawful for any Person to inform and prosecute for any Penalty incurred, as well by the Owner or Proprietor of any Stage Carriage, as by the Driver, Conductor, or Guard thereof, under this Act, so far as relates to the Particulars to be painted on Stage Carriages, or to carrying a greater Number of Passengers by any Stage Carriage than the same is constructed to carry, or than is allowed by this Act, provided the Information be exhibited or the Complaint made within Ten Days after the Offence shall have been committed: Provided also, that where by this Act any Penalty is imposed upon the Driver and Conductor or Guard of any Stage Carriage respectively for One and the same Offence, only One Prosecution shall be had or maintained for the Recovery of such Penalty against such Driver or Conductor or Guard, at the Option of the Person prosecuting for the same.

Evidence in
Prosecutions
relating to
the carrying
of Passen-

XIX. And be it enacted, That in any Prosecution for the Recovery of any Penalty relating to the carrying of Passengers by any Stage Carriage, or to the Number of Passengers which any Stage Carriage shall be constructed to carry, if Proof be made of the due Admeasurement

ment of the Height or Bearing of such Stage Carriage, or of the Seat or any of the Seats in or upon any such Carriage, or of the Particulars painted thereon, the same shall be deemed and received as Evidence thereof without the Production of such Carriage.

XX. And whereas by an Act passed in the Twenty-second Year of the Reign of King *George* the Third, intituled *An Act for charging a Duty on Persons whose Property shall be insured against Loss by Fire*, it is enacted, that no Person shall insure or open any Office for insuring Houses, Furniture, Goods, Wares, Merchandizes, or other Property, from Loss by Fire, in *Great Britain*, without first taking out a Licence for that Purpose from the Commissioners for managing the Stamp Duties, which Licence it is enacted shall endure and have Force for One Year only; and it is thereby also enacted, that every Person and Body Politic or Corporate to whom any such Licence shall be granted shall at the Time of receiving such Licence give Security, by Bond, to His Majesty, conditioned for making out and delivering the Accounts of all Monies received for Duties granted by the said last-mentioned Act, and Payment of the same, as therein mentioned: And whereas, under and by virtue of an Act passed in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to enable Persons to make Deposits of Stock or Exchequer Bills in lieu of giving Security by Bond to the Postmaster General and Commissioners of Land Revenue, Customs, Excise, Stamps and Taxes*, and of an Act passed in the First and Second Years of Her present Majesty's Reign, for amending the said last-mentioned Act, any Person from whom any Security is required in respect of any Matter relating to the Revenues of the Post Office, Land Revenues, Customs, Excise, Stamps, or Taxes is enabled, in lieu of giving such Security by Bond, to give the same by Transfer of Stock or Deposit of Exchequer Bills, as therein mentioned: And whereas the giving of Security every Year by Persons insuring Property from Loss or Damage by Fire, on taking out a Licence for that Purpose, is attended with great Inconvenience, and it is expedient to provide a Remedy for the same: Be it therefore enacted, That every Licence which shall be hereafter granted for insuring Houses, Furniture, Goods, Wares, Merchandizes, or other Property from Loss by Fire, under the said Act passed in the Twenty-second Year of the Reign of King *George* the Third, shall endure and remain in force from the Day of the Date thereof for and during all such Time as the Body Politic or Corporate to which the same shall be granted; or the Persons therein named, or any of them, shall continue to insure or carry on the Business of Fire Insurance, or, in the Case of a Company not incorporate, so long as the Persons named in the Licence shall be Members or Partners or a Member or Partner of the Company named or described in such Licence, and as and for the whole of which the same shall have been granted, any thing in any of the said recited Acts or in any other Act contained to the contrary notwithstanding: Provided always, that every Person and Body Politic or Corporate, to whom any such Licence as aforesaid shall be granted, shall give Security, by Bond, to Her Majesty, Her Heirs and Successors, in such Sum as the Commissioners of Stamps and Taxes shall think proper, with sufficient Sureties to the Satisfaction of the

gers by Stage Carriages.

Reciting 22 G. 3. c. 48., as to Fire Insurances;

6 & 7 W. 4. c. 28. and 1 & 2 Vict. c. 61., as to Deposit of Stock.

Fire Insurance Licences to be permanent.

Security to be given for Payment of Duties.

The Security to continue in force so long as the Person to whom the Licence is granted or the Company shall continue to insure.

The Security to be renewed.

said Commissioners, or by Transfer of Stock or Deposit of Exchequer Bills, in pursuance of the said recited Acts in that Behalf, for duly and faithfully keeping, making out, signing, and delivering, in the Manner required by any Act of Parliament relating thereto, all and every the Accounts by any such Act required to be kept, made out, signed, and delivered by Persons and Bodies Politic or Corporate to whom Licence is granted for insuring Houses, Furniture, Goods, Wares, Merchandizes, or other Property from Loss by Fire, and for duly and faithfully paying, as required by any such Act, to the Receiver General of Stamps and Taxes, or to such other Person as the said Commissioners may require, for the Use of Her Majesty, Her Heirs and Successors, the Duties which shall appear to be due on such Accounts respectively, and for truly and faithfully observing and performing all the Directions, Matters, and Things contained in the said Acts on the Part of such licensed Person or Body Politic or Corporate to be observed and performed; and every such Security to be given under any of the said Acts, whether by Bond or Transfer, or Deposit of Stock or Exchequer Bills, and in the Case of any such Transfer or Deposit in or into whose Name or Names soever, together with the Name of the Chairman of the Commissioners of Stamps and Taxes for the Time being, the Stock or Exchequer Bills shall be, or be transferred or deposited, shall continue and be a Security for the due Performance of all Things required as aforesaid, not only during all such Time as the Licence to which the same shall relate shall be in force, but during all such Time as the Body Politic or Corporate, or the Company not incorporate named or described in such Licence, shall insure any such Property from Loss by Fire, or shall carry on the Business of such Insurance, whether any such Licence shall be in force or not, or otherwise according to the Conditions of any such Bond, or the Terms or Conditions of any Declaration relating to any such Stock or Exchequer Bills; and such Stock or Exchequer Bills may, when the Security for which the same was or were transferred or deposited shall be no longer necessary, be transferred or delivered up to any of the Persons who for the Time being shall be a Partner or Member or Partners or Members of the Company for or on whose Behalf the same was or were transferred or deposited, or otherwise according to the Terms, if any, in that Behalf mentioned and contained in any such Declaration, as the said Chairman for the Time being shall think proper: Provided always, that every such Security shall be renewed from Time to Time, as often as any such Bond shall become forfeited, or any of the Parties thereto shall die or become bankrupt or insolvent, or reside in Parts beyond the Seas, and also as often as the said Commissioners shall think fit, and in such Amount as they or the Commissioners of Her Majesty's Treasury shall direct, whether the same shall be by Bond or Transfer or Deposit as aforesaid; and in the event of any Neglect or Refusal to renew the same when required by this Act or by the said Commissioners of Stamps and Taxes, it shall be lawful for the said last-mentioned Commissioners to revoke the Licence which shall have been granted to the Body Politic or Corporate, or Company, or Persons neglecting or refusing to renew such Security to insure Property from Loss by Fire, and thenceforth such Licence shall cease and determine.

XXI. And be it enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their Officers, to stamp or mark any Vellum, Parchment, or Paper upon which any Bill of Lading, or any Charter-party, or any Agreement, Contract, Memorandum, Letter, or other Writing by this Act chargeable with any Duty as a Charter-party, shall be engrossed, written, or printed, under any Pretence whatever, after the same shall be executed or signed by any Party, except as herein is provided; and if any Person shall make or sign any Bill of Lading which shall be engrossed, printed, or written, or partly engrossed or written and partly printed, upon Vellum, Parchment, or Paper not duly stamped according to Law, every such Person shall forfeit the Sum of Fifty Pounds: Provided always, that if any Charter-party, or any such Agreement, Contract, Memorandum, Letter, or Writing chargeable with any Duty as a Charter Party, shall be brought to the Head Office of the said Commissioners, or to any of their proper Officers, to be stamped, within Fourteen Days after the same shall bear Date, and shall have been executed or signed by the Party thereto who shall have first executed or signed the same, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped, upon Payment of the Duty chargeable thereon, without any Penalty; and if the same shall be brought to the said Head Office to be stamped at any Time after the Expiration of such Fourteen Days and within One Calendar Month after the same shall bear Date, and shall have been first executed or signed as aforesaid, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped upon Payment of the Duty chargeable thereon, and of the further Sum of Ten Pounds by way of Penalty.

Bills of Lading and Charter-parties not to be stamped after signing, except in Cases specified.

Penalty for signing an unstamped Bill of Lading.

Charter-parties may be stamped on Payment of the Duty, or Duty and Penalty, within certain limited Periods after the signing thereof.

XXII. And whereas before any Person is admitted to the Degree of a Barrister-at-Law in *England* he is required to be admitted a Member of One of the Inns of Court in *England*, as well as a Student into the Society of *King's Inns* in *Dublin*, and it is expedient to relieve all such Persons from the Duty payable on such Admission in *England*; be it therefore enacted, That where any Person shall be admitted a Member of any of the Inns of Court in *England*, and also a Student into the Society of *King's Inns* in *Dublin*, and shall have paid the Stamp Duties chargeable on both such Admissions, it shall be lawful for the Commissioners of Stamps and Taxes to repay to such Person the Amount of the Duty on such Admission in *England*, after deducting the usual Discount allowed on the Purchase of Stamps in *England*, provided Application shall be made for that Purpose within Six Calendar Months after the last Admission; and Proof of both such Admissions, and the Payment of the Duties thereon, shall be made to the Satisfaction of the said Commissioners, who shall be at liberty to make such Regulations relating thereto as they shall think proper.

Persons admitted Members of Inns of Court both in *England* and *Ireland* to be allowed the Stamp Duty charged on Admission in *England*.

XXIII. And whereas by the said recited Act of the Fifty-fifth Year of the Reign of King *George* the Third the Commissioners of the Treasury are authorized to allow Time for making Claims for a Return of Stamp Duty paid upon Probates of Wills and Letters of Adminis-

A Return of Duty on Probates, &c. to be made in respect of Debts, if

claimed in
Three Years.

Administration in Cases where an Executor or Administrator hath paid Debts out of the personal or moveable Estate of any deceased Person, and it is expedient to authorize the Commissioners of Stamps and Taxes to allow Time for making such Claims; be it therefore enacted, That where it shall be proved by Oath and proper Vouchers, to the Satisfaction of the said Commissioners of Stamps and Taxes, that an Executor or Administrator hath paid Debts due and owing from the Deceased, and payable by Law out of his or her personal or moveable Estate, to such an Amount as, being deducted from the Amount or Value of the Estate and Effects of the Deceased for or in respect of which a Probate or Letters of Administration shall have been granted in *England* after the Thirty-first Day of *August* One thousand eight hundred and fifteen, or which shall be included in any Inventory duly exhibited and recorded after that Day in a Commissary Court in *Scotland*, shall reduce the same to a Sum which, if it had been the whole gross Amount or Value of such Estate or Effects, would have occasioned a less Stamp Duty to be paid on such Probate or Letters of Administration or Inventory than shall have been actually paid thereon, it shall be lawful for the said Commissioners of Stamps and Taxes and they are hereby required to return the Difference, provided the same shall be claimed within Three Years after the Date of such Probate or Letters of Administration, or the recording of such Inventory as aforesaid; but where, by reason of any Proceeding at Law or in Equity, the Debts due from the Deceased shall not have been ascertained and paid, or the Effects of the Deceased shall not have been recovered and made available, and in consequence thereof the Executor or Administrator shall be prevented from claiming such Return of Duty as aforesaid within the said Term of Three Years, it shall be lawful for the said Commissioners of Stamps and Taxes to allow such further Time for making the Claim as may appear to them to be reasonable under the Circumstances of the Case.

Penalties imposed by this Act how to be recovered.

Powers, Provisions, &c. of former Acts to continue in force.

XXIV. And be it enacted, That all pecuniary Penalties imposed by or which may be incurred under this Act may be sued or prosecuted for and recovered by the same Ways and Means, and in the same Manner and Form, and be mitigated and applied as any other Penalty incurred under any Act relating to the Stamp Duties may be sued for, prosecuted, and recovered, mitigated and applied; and that all the Powers, Provisions, Regulations, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts in force with relation to any of the Duties under the Management of the Commissioners of Stamps and Taxes, so far as the same are or may be applicable in Cases not by this Act expressly provided for, and so far as the same shall not be superseded by, and as the same shall be consistent with, the express Provisions of this Act, shall be of full Force and Effect with respect to the Duties by this Act granted, and to the Matters and Things charged or chargeable therewith, in respect of which Duty is hereby granted, and shall be applied and put in execution for recovering, securing, and collecting the said Duties hereby granted, and for preventing, detecting, and punishing all Frauds, Forgeries, and other Offences relating thereto, as fully and effectually to all Intents and Purposes as if such Powers, Provisions, Regulations, Forfeitures,

Forfeitures, Pains, and Penalties had been repeated and specially enacted in this Act with reference to the Duties by this Act granted and made payable.

XXV. And be it enacted, That wherever in this Act, with reference to any Person, Matter, or Thing, any Word or Words is or are used importing the Singular Number or the Masculine Gender only, yet such Word or Words shall be understood to include several Persons as well as One Person, Females as well as Males, Bodies Politic or Corporate as well as Individuals, and several Matters or Things as well as One Matter or Thing, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Construction.

Construction,
of Terms
used in this
Act.

XXVI. And be it enacted, That this Act shall commence and take effect on the respective Days herein-after mentioned; (that is to say,) so much thereof as relates to the Duties on Passengers conveyed on Railways shall commence and take effect on the First Day of *August* in this present Year One thousand eight hundred and forty-two; and so much thereof as relates to Stage Carriages, and Licences for keeping, using, or employing the same, and to the Duties thereon, shall commence and take effect on the Third Day of *October* in this present Year One thousand eight hundred and forty-two; and so much as relates to any other Duties, Matters, and Things shall commence and take effect on the passing of this Act.

Commence-
ment of Act.

XXVII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

Act may be
amended, &c.
this Session.

SCHEDULE,

CONTAINING

The DUTIES by this Act granted on STAGE CARRIAGES;
(that is to say,)

	Duty.		
	£	s.	d.
For and in respect of every original Licence to be taken out yearly by the Person who shall keep, use, or employ any Stage Carriage in Great Britain; (that is to say,) for every such Stage Carriage	3	3	0
And for and in respect of every supplementary Licence for the same Carriage, for which any such original Licence shall have been granted, which shall be taken out in any Case allowed by Law during the Period for which such original Licence was granted	0	5	0
And for and in respect of every Mile which any Stage Carriage shall be licensed to travel	0	0	1½

And also the DUTIES in respect of PASSENGERS conveyed for Hire by CARRIAGES travelling upon RAILWAYS;
(that is to say,)

For and in respect of all Passengers conveyed for Hire upon or along any Railway, a Duty at and after the Rate of 5*l.* for 100*l.* upon all Sums received or charged for the Hire, Fare, or Conveyance of all such Passengers.

And also the DUTIES on the INSTRUMENTS, MATTERS, and THINGS herein mentioned and described;
(that is to say,)

Bill of Lading of or for any Goods, Merchandize, or Effects to be exported or carried Coastwise	0	0	6
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	5	0
Collation or Appointment by any Archbishop or Bishop to any Cathedral, Prebend, Dignity, Office, or Honorary Canonry, having no Endowment or Emolument attached or belonging thereto	2	0	0
Collation by any Archbishop or Bishop to any Ecclesiastical Benefice, Dignity, or Promotion in England, other than as aforesaid	7	0	0
And where the net yearly Value of such Benefice, Dignity, or Promotion shall amount to 300 <i>l.</i> or upwards, then for every 100 <i>l.</i> thereof, over and above the first 200 <i>l.</i> , a further Duty of	5	0	0

	Duty.		
	£	s.	d.
Donation or Presentation by Her Majesty, or Her Heirs or Successors, of or to any Ecclesiastical Benefice, Dignity, or Promotion in England	5	0	0
And where the net yearly Value of such Benefice, Dignity, or Promotion shall amount to 300 <i>l.</i> or upwards, then for every 100 <i>l.</i> thereof, over and above the first 200 <i>l.</i> , a further Duty of	5	0	0
Institution granted by any Archbishop, Bishop, Chancellor, or other Ordinary, or by any Ecclesiastical Court, to any Ecclesiastical Benefice, Dignity, or Promotion in England:			
Where the same shall proceed upon a Presentation	2	0	0
And where it shall proceed upon the Petition of the Patron to be himself admitted and instituted	7	0	0
And if in the latter Case the net yearly Value of such Benefice, Dignity, or Promotion shall amount to 300 <i>l.</i> or upwards, then for every 100 <i>l.</i> thereof, over and above the first 200 <i>l.</i> , a further Duty of	5	0	0
Note:—The Value of such Benefice, Dignity, or Promotion in any and every of the Cases aforesaid to be ascertained by the Certificate of the Ecclesiastical Commissioners for England: Provided always, that Two or more Benefices episcopally or permanently united shall be deemed One Benefice only.			
Licence to hold a Perpetual Curacy not proceeding upon a Nomination	3	10	0

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