

ANNO DUODECIMO & DECIMO TERTIO

VICTORIÆ REGINÆ.

****

CAP. LXXX.

An Act to repeal the Allowances on the Purchase of Stamps and for the receiving and accounting for the Duties on Gold and Silver Plate, and to grant other Allowances in lieu thereof.

[1st *August* 1849.]

WHEREAS by an Act passed in the Forty-fourth Year of the Reign of King *George* the Third, intituled *An Act to repeal the several Stamp Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper in* Great Britain, *and to grant new and additional Duties in lieu thereof*, certain Allowances, specified in the Schedule marked (C.) to the said Act annexed, were granted and made payable, and amongst others the following; that is to say, 44 G. 3. c 98.

To every Person who at one and the same Time shall produce at the Head Office for Stamps in *London* to be stamped, or shall buy of the Commissioners of the Stamp Duties, Vellum, Parchment, or Paper charged with any Stamp Duty to the Amount in the whole of Thirty Pounds or upwards, One Pound Ten Shillings for every One hundred Pounds, and so in proportion for any greater or less Sum not under Thirty Pounds.

To Persons who shall at one and the same Time purchase stamped Labels for Medicines the Duty whereon shall amount to Five Pounds or upwards, Five Pounds for every One hundred Pounds, and so in proportion for any greater or less Sum not under Five Pounds:

To Persons who shall at one and the same Time purchase stamped Labels for Medicines the Duty whereon shall amount to Fifty Pounds or upwards, Ten Pounds for every One hundred Pounds, and so in proportion for any greater or less Sum not under Fifty Pounds:

To Persons who shall at one and the same Time purchase stamped Labels for Medicines the Duty whereon shall amount to One hundred Pounds or upwards, Twelve Pounds Ten Shillings for every One hundred Pounds, and so in proportion for any greater or less Sum not under One hundred Pounds:

For receiving the Duty for and in respect of Gold Plate or Silver Plate made or wrought in *Great Britain*, paying the same, and making out the Accounts according to the Directions of the several Acts of Parliament in that Behalf made, Two Pounds Ten Shillings for every One hundred Pounds, and so in proportion for any greater or less Sum not under One hundred Pounds:

And whereas by an Act passed in the Ninth Year of the Reign of King *George* the Fourth, intituled *An Act to repeal the Allowances made to Stationers on the Purchase of Stamps for Receipts at the Head Office in* London, *and to grant an Allowance to Persons purchasing such Stamps to a certain Amount of the Commissioners of Stamps or of the Distributors of Stamps in* Great Britain, the following Allowance was granted and made payable; (that is to say,) 9 G. 4. c. 27.

To every Person who at one and the same Time shall buy of the Commissioners of Stamps at their Head Office for Stamps in *London* Stamps for Receipts to the Amount of Five Pounds or upwards, or who at one and the same Time shall buy of any Distributor or Sub-Distributor of Stamps in any other Part of *Great Britain*, not being within the Distance of Ten Miles from the said Head Office, Stamps for Receipts to the Amount of One Pound or upwards, an Allowance of the Sum of Seven Pounds Ten Shillings for every One hundred Pounds, and so in proportion for any greater or less Sum than One hundred Pounds of such Stamps so purchased not under Five Pounds or One Pound respectively:

And whereas by an Act passed in the Sixth Year of the Reign of Her present Majesty, intituled *An Act to assimilate the Stamp Duties in* Great Britain *and* Ireland, *and to make Regulations for collecting* 5 & 6 Vict. c. 82.

and managing the same, until the Tenth Day of October *One thousand eight hundred and forty-five*, and by Two several Acts subsequently passed for continuing the said last-mentioned Act, the same Allowances as are authorized by Law to be made or allowed in *England* in respect of the Stamp Duties or any of them in force there are directed to be made and are now payable in respect of the Stamp Duties in *Ireland*: And whereas since the granting of the said Allowances by the said Act of the Forty-fourth Year of the Reign of King *George* the Third the Rate of the Stamp Duties has been greatly increased, and by reason thereof the Rate of the said Allowances computed thereon has been in some Cases rendered excessive: And whereas, regard being had to the Object and Design of the said recited Acts in granting the said Allowances, the continuing of the same is in some Cases unnecessary: And whereas it is expedient to repeal the said Allowances, and to grant others in lieu thereof at a reduced Rate or limited as hereinafter directed: 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 Tenth Day of *October* One thousand eight hundred and forty-nine all the said several Allowances herein-before recited, and now payable in *Great Britain* and *Ireland* respectively, shall cease and determine, and the same are hereby repealed.

Recited Allowances repealed.

II. And be it enacted, That in lieu of the said several Allowances hereby repealed as aforesaid there shall be made, allowed, and paid in *Great Britain* and *Ireland* respectively the several Allowances following; (that is to say,)

Grant of Allowances in lieu of those repealed.

To any Person who at one and the same Time shall produce at the Office of the said Commissioners in *London* or *Dublin* to be stamped, or shall purchase of the said Commissioners at their Office in *London*, *Edinburgh*, or *Dublin*, Vellum, Parchment, or Paper stamped with Stamps (not being Labels for Medicines) under the Value respectively of Ten Pounds each, but to the Amount or Value in the whole of Thirty Pounds or upwards, One Pound Ten Shillings for every One hundred Pounds, and so in proportion for any greater or less Sum not under Thirty Pounds.

To any Person who shall at one and the same Time purchase of the Commissioners of Inland Revenue, at their Office in *London* or *Edinburgh*, stamped Labels for Medicines the Duty whereon shall amount to Fifty Pounds or upwards, Five Pounds for every One hundred Pounds, and so in proportion for any greater or less Sum not under Fifty Pounds.

For

For receiving the Duty for and in respect of Gold Plate or Silver Plate made or wrought in *Great Britain* or *Ireland*, paying the same, and making out the Accounts according to the Directions of the several Acts of Parliament in that Behalf made, One Pound for every One hundred Pounds so received, paid, and accounted for, and so in proportion for any greater or less Sum.

Allowances to be under the Care of the Commissioners of Inland Revenue, and all former Powers, Provisions, &c. to remain in force.

III. And be it enacted, That the said Allowances by this Act granted and made payable shall be under the Charge and Care of the Commissioners of Inland Revenue, and all Powers, Provisions, Clauses, Regulations, and Directions contained in any Act or Acts of Parliament or otherwise, and now in force, in relation to the several Allowances hereby repealed, shall be of full Force and Effect with respect to the several Allowances by this Act granted or made payable, as far as the same are or shall be applicable, and shall be observed, applied, and put in execution, so far as the same shall be consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated and specially enacted with reference to the said Allowances hereby granted and made payable.

Act may be amended, &c.

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

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1849.