CAP. XXVII.

An Act to amend the Laws relating to the Stamp Duties on Newspapers, and to provide for the Transmission by Post of printed periodical Publications. [15th *June* 1855.]

'WHEREAS it is expedient to amend the Laws relating to the Stamp Duties on Newspapers, and to provide for the Transmission by Post of printed periodical 'Publications:' 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, as follows:

Not to be compulsory to print Newspapers on Stamps.

I. From and after Fourteen Days after the passing of this Act it shall not be compulsory (except for the Purpose of free Transmission by the Post) to print any Newspaper on Paper stamped for denoting the Duties imposed by Law on Newspapers, and no Person shall be subject or liable to any Penalty or Forfeiture for printing, publishing, selling, or having in his Possession any unstamped Newspaper.

Periodical Publications printed on Stamps to be transmitted by Post free of Postage.

II. Every periodical Publication herein-after mentioned which shall be printed within the United Kingdom on Paper stamped for denoting the Rate of Duty now imposed by Law on Newspapers shall be entitled to the like Privileges of Transmission and Re-transmission by the Post between Places in the United Kingdom, either Postage-free or otherwise, on the same Terms and Conditions and under and subject to the like Rules and Regulations as Newspapers duly stamped are now entitled and subject to under any Act or Acts in force, but under and subject nevertheless to the Terms and Conditions in this Act contained.

Periodical Publications entitled to free Transmission by Post to be printed under certain Limitations and Conditions specified.

III. Every periodical Publication to be entitled to any such Privilege as aforesaid shall be printed and published at Intervals not exceeding Thirty-one Days between any Two consecutive Parts or Numbers of such Publication, and shall be subject to the same Limitations and Restrictions with respect to the Number of Sheets or Pieces of Paper whereon the same shall be printed, and with respect to the Superficies or Dimensions of the Letter-press thereof, as by any Act or Acts now in force are enacted or imposed with respect to Newspapers and Supplements thereto; and every such periodical Publication shall be entitled to such Privilege only on the Terms and Conditions following; (that is to say,) One of the Sheets or Pieces of Paper on which the same shall be printed shall be stamped with an appropriated Die, denoting the Stamp Duty imposed by Law on a Newspaper printed on the like Number of Sheets or Pieces of Paper and of the like Dimensions with respect to the Superficies of the Letter-press thereof; and on the Top of every Page of such Publication there shall be printed the Title thereof, and the Date of publishing the same; and such periodical Publication at the Time when the same shall be posted shall be folded in such Manner that the whole of the Stamp denoting the said Duty shall be exposed to view, and be distinctly visible on the Outside thereof; also such periodical Publication shall not be printed on Pasteboard or Cardboard, or on Two or more Pieces or Thicknesses of Paper pasted together, nor shall any Pasteboard, Cardboard, or such pasted Paper be transmitted by Post with any such periodical Publication either as a Back or Cover thereto, or otherwise.

Paper to be stamped for such periodical Publications at the Request of the Proprietor or Printer.

IV. It shall be lawful for the Proprietor or Printer of any such periodical Publication to send to the Commissioners of Inland Revenue, or to such Officer as they shall appoint or direct in that Behalf, any Quantity of Paper to be stamped with an appropriated Die, to be provided in the Manner directed by the Third Section of the Act passed in the Session of Parliament holden in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, Chapter Seventy-six, for denoting the Rate of Stamp Duty chargeable on Newspapers; and upon Payment to the proper Officer of the full Amount of the Stamps required to be impressed on such Paper, the said Commissioners or their proper Officer shall cause the same to be stamped accordingly: Provided always, that there shall be allowed in *Ireland*, in respect of such appropriated Stamps as aforesaid for any periodical Publication which shall be printed and published only in *Ireland*, the same Rate of Discount as by the said last-mentioned Act is directed to be allowed on the Purchase of Stamps for the printing of Newspapers in *Ireland*.

Discount to be allowed on Stamps in Ireland.

Periodical Publications to be posted within Fifteen Days after being published.

V. Every periodical Publication, posted in the United Kingdom, to be entitled to the Privilege of Transmission by the Post between Places in the United Kingdom, under the Provisions of this Act, shall be put into a Post Office within Fifteen Days next after the Day on which the same shall be published; the Day of Publication to be determined by the Date of such Publication.

Questions as to periodical Publications, how determined.

VI. In all Cases in which a Question shall arise whether a printed Paper is entitled to the Privilege of a periodical Publication, so far as respects the Transmission thereof by the Post under the Provisions of this Act, the Question shall be referred to the Determination of the Postmaster General, whose Decision, with the Consent of the Commissioners of Her Majesty's Treasury, shall be final.

Newspapers may be registered at the General Post Office to entitle the same to the Privilege of Transmission abroad under Treaties with Foreign Powers.

VII. 'And whereas certain Treaties and Arrangements have been made and entered into, 'and other Treaties and Arrangements may hereafter be entered into, by and between Her 'Majesty's Government and certain Foreign and Colonial Governments, for regulating the 'Transmission of *British* Newspapers abroad; and it is expedient to make Provision for 'enabling Her Majesty's Postmaster General to secure for such Newspapers respectively the 'Privileges and Advantages of such Treaties and Arrangements:' Be it therefore enacted, That, upon the Postmaster General being satisfied that any printed Publication is a Newspaper, or entitled to the Privileges of a Newspaper, within the Meaning of such Treaties and Arrangements as aforesaid, it shall be lawful for the Proprietor or Printer of such Newspaper or Publication, if he shall think fit, to register the same at the General Post Office in *London*, in such Form and with such Particulars relating to the same, and subject to the Payment of such Fees, not exceeding Five Shillings respectively, as well on Registration as afterwards periodically for being continued on the Register, as the Postmaster General, with Consent of the Commissioners of the Treasury, shall from Time to Time direct or require in that Behalf; and thereupon such Newspaper or Publication, being printed on Paper duly stamped with an appropriated Die under the Provisions of this Act, shall be entitled to all the Privileges and Advantages secured to Newspapers by any such Treaties and Arrangements as aforesaid.

Transmission by Post of printed Papers to Foreign Countries.

VIII. It shall be lawful for the Commissioners of Her Majesty's Treasury, by Warrant under their Hands, to allow any printed Newspaper (*British*, Colonial, or Foreign) to be transmitted by the Post between Places in the United Kingdom and Her Majesty's Colonies or Foreign Countries, or between any Ports or Places beyond the Sea (whether through the United Kingdom or not), either free of Postage or subject to such Rates of Postage not exceeding Twopence for each Newspaper, irrespective of any Foreign or Colonial Postage, as the Commissioners of the Treasury, or the Postmaster General with their Consent, shall from Time to Time think fit; and as a Condition to any *British* Newspaper being transmitted by the Post to any Place out of the United Kingdom, the same shall be printed on Paper duly stamped with an appropriated Die under the Provisions of this Act, and the said last-mentioned Commissioners or the Postmaster General may require such Newspaper to be registered at the General Post Office in *London* in such Form and with such Particulars and subject to the Payment of such Fees as in the last preceding Section mentioned.

Power to the Postmaster General, with Consent of Treasury, to make Regulations for carrying the Act into effect.

IX. It shall be lawful for Her Majesty's Postmaster General, with the Consent of the Commissioners of Her Majesty's Treasury, at any Time or Times hereafter to make and issue such Orders, Regulations, Conditions, and Restrictions as he shall deem to be necessary or expedient for the Purpose of regulating the Receipt, Transmission, and Delivery by Post of periodical Publications under the Provisions of this Act, or for preventing or detecting Frauds or Abuses in relation thereto, and for giving Effect to the Purposes of this Act; and it shall also be lawful for the said Postmaster General, with the like Consent, from Time to Time to rescind or revoke all or any such Orders, Regulations, Conditions, and Restrictions, and to make and issue any new one in lieu thereof.

Periodical Publications sent by Post not in conformity with this Act to

X. All periodical Publications sent by Post otherwise than in conformity with the Terms, Conditions, and Regulations established by or under the Authority of this Act may be detained by the Postmaster General, and any Officer of the Post Office; and after being opened, the same shall be either returned to the Senders thereof or forwarded

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to the Place of their Destination charged with the like Rates of Postage as if the same were Letters transmitted by the Post: Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury, by Warrant under their Hands, to authorize Her Majesty's Postmaster General to charge in any such Case any such less Rate of Postage as to him shall seem fit. Letters may be charged with Letter Rates of Postage.

XI. Any printed Copy of the *London Gazette* in which any Warrant or Order issued or made under or by virtue of this Act, or purporting so to be, shall be published, shall be admitted as Evidence by all Courts, Judges, Justices, and others, of such Warrant or Order, and of the due making and issuing thereof, and of the Contents thereof, without any further or other Proof of such Warrant or Order, or of the Matters therein contained. London Gazette to be Evidence of the issuing of Warrants or Orders.

XII. The Term "periodical Publication" used in this Act shall be construed to mean and include a Newspaper as defined by the Acts in force relating to the Stamp Duties on Newspapers, and every printed literary Work or Paper, printed and published periodically, or in Parts or Numbers, at Intervals not exceeding Thirty-one Days between any Two consecutive Papers, Parts, or Numbers of such literary Work or Paper; and for all the Purposes of this Act the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, and the *Isle of Man* shall respectively be deemed to be Part of the United Kingdom. Interpretation of Terms.

CAP. XXVIII.

An Act to provide that the Property or Income Tax payable in respect of the Income from Ecclesiastical Property in *Ireland* shall be a Deduction in estimating the Value of such Property for the Purpose of Taxation by the Ecclesiastical Commissioners. [15th *June* 1855.]

'WHEREAS by an Act passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to alter and amend the Laws relating to the Temporalities of the Church in* Ireland, the Ecclesiastical Commissioners therein directed to be appointed were authorized and empowered to make a Valuation of all Ecclesiastical Property, subject to the Deductions therein set forth, and to take, levy, and receive therefrom a yearly Tax, Rate, or Assessment, computed and imposed upon such Valuation according to a Scale, and for the Purposes recited in the said Act: And whereas by an Act passed in the Session of Parliament holden in the Sixteenth and Seventeenth Years of Her present Majesty's Reign, intituled *An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Grades, and Offices*, and by Two other Acts passed in the Seventeenth Year of Her present Majesty's Reign, Chapter Ten and Chapter Twenty-four, for granting to Her Majesty additional and increased Duties on such Profits, Ecclesiastical Property, together with other Property in *Ireland* theretofore exempt, was rendered liable to the Duties therein enacted: And whereas it is expedient and just that the Amount payable as Property or Income Tax under the said Acts should be allowed as a Deduction by the said Ecclesiastical Commissioners, together with the Deductions authorized to be made under the said Act of the Third and Fourth Years of the Reign of His Majesty King *William* the Fourth, Chapter Thirty-seven, in forming their Valuations for the Tax, Rate, or Assessment therein directed to be levied:' 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 it shall and may be lawful to and for the said Ecclesiastical Commissioners, in and from the Valuation made or to be made of any Ecclesiastical Property for the Purpose of imposing the Rate, Tax, or Assessment required by the said Act, in addition to the Charges specified as Deductions in the said Act, to deduct also such Amount or Sum as the said Commissioners shall ascertain as proper to be deducted from such Valuation for or on Account of any Property or Income Tax paid or payable or deducted in respect of such Ecclesiastical Property. 3 & 4 W. 4. c. 37. 16 & 17 Vict. c. 34. 17 & 18 Vict. cc. 10. & 24. Property or Income Tax to be a Deduction in estimating the Value of Ecclesiastical Property in Ireland for the Purpose of Taxation by the Ecclesiastical Commissioners.