CAP. LXXXI.

An Act to reduce the Stamp Duties on certain Instruments of Proxy; to amend the Laws relating to the stamping of Articles of Clerkship to Attornies and others; and to exempt from Stamp Duty Admissions to the Freedom of the City of *London* by Redemption. [29th *July* 1856.]

'WHEREAS it is expedient to reduce the Stamp Duties on certain Instruments of 'Proxy, and to amend the Laws relating to the stamping of Articles of Clerkship to 'Attorneys and others:' 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:

Stamp Duties on Instruments of Proxies herein named repealed, and new Duties granted in lieu thereof.

I. From and after the passing of this Act, in lieu of the Stamp Duties now payable on the several Instruments of Proxy herein-after described, there shall be charged and paid the Duties following; that is to say,

For and in respect of every Letter or Power of Attorney, and every Commission, Factory, Mandate, or other Instrument in the Nature thereof, made for the sole Purpose of appointing or nominating a Proxy to vote at any Meeting within any Part of the United Kingdom of the Proprietors or Shareholders of or in any Joint Stock Company or other Company or Society whose Stock or Funds are divided into Shares, and transferable, or made for the Purpose of appointing, nominating, or authorizing any Person to vote as a Proxy, Commissioner, Mandatory, or otherwise, at any Parish Meeting of Heritors or Proprietors of Real or Heritable Property in *Scotland*, the Stamp Duty of Sixpence.

Provision in Section 6. of 7 Vict. c. 21. and other Stamp Acts to be applied to the new Duties.

II. The Provision contained in Section Six of the Act passed in the Seventh Year of Her Majesty's Reign, Chapter Twenty-one, relating to Instruments for appointing Proxies, thereby charged with a certain Stamp Duty, and also, so far as the same shall be applicable, and shall not be inconsistent with such Provision, all other Powers, Provisions, Clauses, Regulations, Directions, Allowances, and Exemptions, Fines, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts relating to any Duties of the same Kind or Description, shall, for and in the raising, levying, collecting, and securing of the Duties hereby granted, and otherwise in relation thereto respectively, have full Effect, and be observed, applied, allowed, enforced, and put in execution with respect to the last-mentioned Duties, and to the Vellum, Parchment, and Paper, Matters, and Things, charged and chargeable therewith, and to the Persons signing, or voting, or acting, or attempting to vote or act, under any such Instrument, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated, and specially enacted with reference to the Duties hereby granted, and the Instruments charged or chargeable therewith.

Power to Treasury to authorize Articles to be stamped on the Terms stated.

III. 'And whereas by an Act passed in the Seventh Year of the Reign of His late 'Majesty King *George* the Fourth, Chapter Forty-four, it is enacted, that it shall not be 'lawful for the Commissioners of Stamps or any of their Officers to stamp, under any 'Pretence whatever, after the Expiration of Six Months from the Date thereof, any Vellum, 'Parchment, or Paper upon which shall be engrossed, printed, or written any Articles of 'Clerkship, Contract, Indenture, or other Instrument, whereby any Person shall become 'bound to serve as a Clerk or Apprentice, in order to his Admission as a Solicitor, Attorney, 'Proctor, Writer to the Signet, Agent, or Procurator in any of the Courts of Law or 'Equity, or the High Court of Admiralty, or any Ecclesiastical Court, or the Courts of 'Session, Justiciary, Exchequer, Commission of Teinds, or the Commissary Court, or any 'Inferior Court in *Great Britain*:' Be it enacted, That it shall be lawful for the Commissioners of Inland Revenue, notwithstanding the said last-mentioned Act, in any Case where they shall be directed so to do by the Commissioners of Her Majesty's Treasury, to stamp any such Instruments as last mentioned, upon Payment of the Duty chargeable thereon at the Date thereof, and of such further Sum as herein-after specified by way of Penalty, and in lieu of all other Penalties; that is to say,

As to any such Instrument bearing Date and executed before the Fifth Day of *August* One thousand eight hundred and fifty-three, the Sum of Twenty Pounds;

As to any other such Instrument where the same shall be brought to be stamped within the Period of One Year from the Date thereof, the Sum of Ten Pounds;
After One Year and within Two Years, Twenty Pounds;
After Two Years and within Three Years, Thirty Pounds;
After Three Years and within Four Years, Forty Pounds;
And after Four Years, Fifty Pounds.

Admissions to the Freedom of the City of London by Redemption exempted from Stamp Duty.

IV. 'Whereas by an Act passed in the First and Second Years of the Reign of Her 'present Majesty Queen *Victoria*, intituled *An Act to repeal the Stamp Duty now paid on 'Admissions to the Freedom of Corporations in England*, it was enacted, that after the 'passing of that Act no Stamp Duty should be chargeable on the Admission of any Person 'entitled to take up his Freedom by Birth or Servitude in any City or Borough in *England* 'returning a Member or Members to serve in Parliament: And whereas in the City of '*London* the Right to vote in Ward Elections is vested in the Freemen Occupiers, and it is 'expedient that all Impediments to the Admission of Occupiers in the City of *London* to 'the Freedom of the City of *London* by Redemption for that Purpose should be removed, 'and that the Stamp Duty payable on such Admission should be abolished:' Be it enacted, That from and after the passing of this Act no Stamp Duty shall be chargeable on the Admission of any Person to the Freedom of the City of *London* by Redemption: Provided always, that this Act shall not repeal any Stamp Duty now payable on the Admission to the Freedom of any Company.

CAP. LXXXII.

An Act to repeal and reimpose under new Regulations the Duty on Race-horses. [29th *July* 1856.]

16 & 17 Vict. c. 90.

'WHEREAS by an Act passed in the Sixteenth and Seventeenth Years of Her 'Majesty's Reign, Chapter Ninety, the annual Duty of Three Pounds Seventeen 'Shillings is chargeable under the Rules and Regulations relating to the Assessed Taxes 'for every Horse kept or used for the Purpose of racing, or running for any Plate, Prize, 'or Sum of Money or other Thing, or kept in training for any of the said Purposes: And 'whereas it is expedient to repeal the said Duty, and in lieu thereof to impose a Duty on 'Race-horses in the Manner and under the Regulations herein-after mentioned:' Be it 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:

Present Duty payable on Race-horses repealed.

I. From and after the Fifth Day of *April* One thousand eight hundred and fifty-seven, the said Duty of Three Pounds Seventeen Shillings so chargeable as aforesaid under or by virtue of the said recited Act shall cease and determine, save and except as to any Arrears thereof, and as to any Penalty incurred in relation to the said Duty.

New Duty on Race-horses imposed in lieu of that repealed.

II. In lieu of the said Duty hereby repealed, there shall be charged and paid, for the Use of Her Majesty, Her Heirs and Successors, for every Horse which shall start or run for any Plate, Prize, or Sum of Money or other Thing, the Sum of Three Pounds Seventeen Shillings as the Duty for such Horse for One Year ending on the Fifth Day of *April* next after the Day on which such Horse shall so start or run.

Duty imposed to be deemed an Excise Duty, and all Powers and Provisions of Excise Acts to be applied thereto.

III. The said Duty by this Act imposed shall be deemed to be a Duty of Excise, and all Powers, Provisions, Regulations, and Penalties contained in or enacted by any Act in force for securing Duties of Excise, or otherwise in relation thereto, shall, in all Cases not herein expressly provided for, and so far as the same are not superseded by and are consistent with the express Provisions of this Act, be duly observed, applied, and put in execution for charging, levying, collecting, and securing the said Duty hereby imposed, and otherwise relating thereto, as fully and effectually as if the same Powers, Provisions, Regulations, and Penalties