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

Penalties were herein particularly repeated and re-enacted with reference to the said last-mentioned Duty.

Duty to be paid to the Clerk of the Course previously to the starting of the Race-horse.

IV. The said Duty by this Act imposed shall be paid into the Hands of the Clerk of the Course, by or on behalf of the Owner of the Horse, previously to the starting or running of such Horse at any Race, and the said Clerk of the Course shall give a Receipt for such Duty in such Form and with such Particulars as herein-after mentioned, and the Production of such Receipt at any future Race during the Year ending as aforesaid shall free the Owner for the Time being of the Horse named in such Receipt from any further Payment of the said Duty in respect of the said Horse for the same Year; and if the Owner of any such Horse shall neglect or refuse to pay the said Duty to the Clerk of the Course previously to the starting or running of such Horse at any Race, and shall not, previously to such starting or running, produce and show to such Clerk of the Course a proper Receipt for the said Duty previously paid in respect of the same Horse in the same Year, such Owner shall for every such Neglect or Refusal forfeit the Sum of Fifty Pounds.

Penalty on Owner refusing to pay the Duty, and not producing Receipt for previous Payment

Clerk of the Course to demand the Duty previously to the starting of any Race-horse.

V. Every Clerk of the Course shall, previously to the starting of any Horse at any Race, demand of the Owner or other Person having the Care or Control of such Horse the said Duty by this Act imposed, or the Production of a proper Receipt for the said Duty, if the same shall have been paid for the same Horse at any former Race within the same Year ending as aforesaid; and unless the said Duty shall be paid to the said Clerk of the Course, or such Receipt as aforesaid be produced to him, he shall not allow such Horse to start or run at any Race.

Commissioners of Inland Revenue to provide Books of printed Forms of Receipts and Counterfoils.

VI. The Commissioners of Inland Revenue shall provide Books of printed Forms of Receipts, with Counterfoils, for the said Duty imposed by this Act, and such Forms of Receipts and Counterfoils respectively shall be adapted for the Insertion therein of the Name or Description of the Race-horse and also of the Race for or in respect of which the said Duty shall be paid, and the Time and Place of holding such Race, and the Name of the Owner of such Horse, and also the Date of the Receipt of the said Duty by the Clerk of the Course; and the said Commissioners shall supply a proper and sufficient Number of such Forms to every Clerk of the Course who shall apply for the same.

Clerk of the Course to give Receipt for Duty on printed Form, and fill up Counterfoil;

VII. Every Clerk of the Course who shall receive the said Duty for any Race-horse shall give a Receipt for the same upon One of such printed Forms, properly filled up with all the several Particulars for which the same shall be adapted, and signed by him, and he shall also properly fill up with all the like Particulars the Counterfoil of such Receipt, and keep the same remaining in the said Book.

To be accountable for Forms of Receipts and Counterfoils supplied to him;

VIII. Every Clerk of the Course who shall have been supplied with any such Book of printed Forms of Receipts and Counterfoils shall be chargeable with and accountable for the same in manner herein-after mentioned, and shall, upon every Request of any Officer of Inland Revenue authorized by the said Commissioners in this Behalf, produce and show to such Officer all such Books and Forms as may from Time to Time be in the Possession of the said Clerk of the Course, and shall account with such Officer for all such Forms of Receipts and Counterfoils respectively as shall have been cut out of or separated from any such Book; and for and in respect of each and every such Form which shall have been so cut out or separated as aforesaid, and for and in respect also of each and every such Form of Receipt and Counterfoil respectively contained in any Book of such Forms delivered to such Clerk of the Course, and not produced by him to such Officer, the said Clerk of the Course shall be deemed to have received the Amount of the said Duty of Three Pounds Seventeen Shillings, and shall be charged with the same accordingly as so much Money had and received by him for the Use of Her Majesty, Her Heirs and Successors.

To make out Lists half-yearly of Race-horses which have started at Races at which he has officiated;

IX. Every Clerk of the Course shall twice in every Year, that is to say, within Ten Days after the First Day of *January* and the First Day of *July* in every Year, make out and deliver to the Commissioners of Inland Revenue, or to such Officer as they shall direct, a true and correct List, in such Form as the said Commissioners shall require or direct, of all the Horses which have started or run at any Race at which such Clerk of the Course officiated in that Capacity within the preceding Half Year, and shall specify in such List the Names

Names by which such Horses were called or known, and the Names of their respective Owners, and also the Name or other Description of the Race, and the Date and Place of holding the same, and shall distinguish in such List the Horses in respect of which the Duty was paid to such Clerk of the Course, and the Horses in respect of which Receipts were produced, showing the Payment of the said Duty to some other Clerk of the Course, and in the latter Case the Name of such Clerk of the Course, and the Place and Date of such Payment.

To pay over Monies to Collector of Inland Revenue;

X. The Clerk of the Course shall pay over all Monies received by him or for which he shall be chargeable under this Act to the Collector of Inland Revenue, or to such other Officer as the Commissioners of Inland Revenue may direct, and under such Regulations as the said Commissioners may make in that Behalf; and upon the due Payment of all such Monies, and on the Performance by the said Clerk of the Course, to the Satisfaction of the said Commissioners, of all Matters and Things required of him by or under the Authority of this Act, the said Clerk of the Course shall have and be entitled to an Allowance at the Rate of One Shilling in the Pound on all such Monies paid by him as aforesaid, and such Allowance shall be paid to him by such Collector or other Officer, by Warrant of the said Commissioners.

To have an Allowance for due Payment and Performance of Duty.

Penalty on Clerk of the Course for Neglect of Duty.

XI. If any Clerk of the Course shall refuse or neglect to do or perform any Act, Matter, or Thing required of him by or under the Authority of this Act, or shall do or permit or suffer to be done any Act, Matter, or Thing contrary in any respect to any Prohibition, Injunction, or Direction herein contained, he shall for every such Offence forfeit the Sum of Fifty Pounds.

Interpretation of Terms.

XII. The Term "Race-horse," used in this Act, shall be construed to mean any Horse which shall start or run for any Plate, Prize, or Sum of Money or other Thing; and the said Term "Race-horse," as well as the Term "Horse," used in this Act, shall be deemed to include also a Mare or Gelding; and in all Proceedings for the Recovery of the said Duty by this Act imposed, or of any Penalty in relation thereto, it shall be sufficient to designate any such Horse as aforesaid by the Term "Race-horse," without further or otherwise describing the same; and for the Purposes of this Act the Person by whom or in whose Name any Race-horse shall be entered to start or run at any Race shall be deemed to be the Owner of such Race-horse.

Extent of Act.

XIII. This Act shall not extend to *Ireland*.

CAP. LXXXIII.

An Act to provide for the better Defence of the Coasts of the Realm, and the more ready Manning of the Navy, and to transfer to the Admiralty the Government of the Coast Guard. [29th *July* 1856.]

'WHEREAS it is expedient to make better Provision for the Defence of the Coasts of the Realm, and for the more ready Manning of Her Majesty's Navy in case of War or sudden Emergency, as well as for the Protection of Her Majesty's Revenue: And whereas it is expedient that the Officers and Men to be employed for these Purposes should be under the Control and Authority of the Commissioners of the Admiralty, and that the existing Force now employed in the Coast Guard and in the Revenue Cruisers should be placed under their Control:' 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:

Short Title.

I. In citing this Act for any Purpose, it shall be sufficient to use the Expression "The Coast-guard Service Act, 1856."

II. In