Ten Shillings upon any Entry or Entries or other Document or Documents to which the Commissioners of Customs are authorized to direct the same to be affixed, the same may, at the Option of the Person liable thereto, with the Sanction of the said Commissioners, and under such Regulations as they may see fit, be paid in Cash. be paid in Cash.

VI. When any Act required by the said last-mentioned Act to be done by the Master of any Ship, or his Agent, at or after the final Clearance of the Ship, shall not have been so done before the Departure of the Ship, his Agent shall do and perform the same under and subject to the Penalties imposed by the said Act for Nonperformance thereof; and in order to the Identity of such Agent for that Purpose, such Agent shall countersign the Content of the Ship at or before the Clearance thereof by himself or the Clerk acting for him in the Clearance of such Ship; and any Agent either of the Master of any Ship or of the Exporter of any Goods who shall withhold any Customs Bill of Lading, Specification, or other Instrument required by the said Act to be delivered to the proper Officer of Customs, by the Master of any Ship or his Agent, or by the Exporter of any Goods or his Agent, shall be subject and liable to the Penalties thereby imposed by the said Act on the Master of any Ship, or the Exporter of any Goods for default in the Delivery of such Customs Bill of Lading, Specifications, or other Instrument within the Time prescribed for Delivery thereof respectively. Agent to act for Captain, &c.

VII. This Act shall come into operation on the Day of the passing thereof, except as otherwise provided herein; and in citing it in other Acts of Parliament and in legal Instruments, it shall be sufficient to use the Expression "The Customs Duties Consolidation Act, 1860." Commencement of Act. Short Title.

CAP. CXI.

An Act for granting to Her Majesty certain Duties of Stamps, and to amend the Laws relating to the Stamp Duties. [28th *August* 1860.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies for defraying Your Majesty's public Expenses, and making a permanent Addition to the Public Revenue, have freely and voluntarily resolved to grant unto Your Majesty the Duties herein-after mentioned; and do humbly beseech Your Majesty that it may be enacted; and 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:

I. From and after the Day of the passing of this Act there shall be granted, raised, levied, and paid in and throughout the United Kingdom of *Great Britain* and *Ireland*, for the Use of Her Majesty, Her Heirs and Successors, for and in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule, or for or in respect of the Vellum, Parchment, or Paper upon which any of them respectively shall be written, the several Stamp Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the said Schedule, which said Schedule, and the several Provisions, Regulations, and Directions therein contained with respect to the said Duties, and the Instruments, Matters, and Things charged therewith, shall be deemed and taken to be Part of this Act, and shall be applied and put in execution accordingly: Provided that nothing herein contained shall in any way alter or affect the Act passed in the Twefth and Thirteenth Years of the Reign of Her present Majesty, entitled *An Act to confer certain Powers on the Railway Passengers Assurance Company*, or the Duties thereby imposed. After passing of this Act the Duties described in Schedule to be charged.

Stamp Duties now payable on Instruments, &c. mentioned in Schedule repealed.

II. The Stamp Duties now payable for and in respect of the several Instruments, Matters, and Things mentioned or described in the Schedule to this Act annexed, whereon other Duties are by this Act granted, shall respectively from and after the Day of the passing of this Act cease and determine, and the same are hereby repealed: Provided that the Stamp Duties now chargeable on any of the said Instruments, Matters, and Things, and not the said other new Duties, shall be payable in respect of such of them as shall be made, signed, or dated at any Time before or upon the Day of the passing of this Act.

Allowances on Bill and Receipt Stamps granted by Acts 13 & 14 Vict. c. 97. and 17 & 18 Vict. c. 83. to cease, and an Allowance granted in lieu thereof.

III. From and after the Thirty-first Day of *December* One thousand eight hundred and sixty, the Allowances granted respectively by the Eighteenth Section of the Act passed in the Thirteenth and Fourteenth Years of Her Majesty, Chapter Ninety-seven, in respect of Stamps for Receipts, and by the Twenty-fourth Section of the Act passed in the Seventeenth and Eighteenth Years of Her Majesty, Chapter Eighty-three, in respect of Stamps for Drafts, Bills, and Notes, and any Allowance granted by or payable under any other Act in respect of any of the Stamps herein-after mentioned, shall cease; and in lieu thereof there shall be granted and allowed to every Person who at one and the same Time shall produce at the Office of the Commissioners of Inland Revenue in *London* or *Dublin* Paper to be stamped with Stamps for denoting any Rate of Duty not exceeding One Shilling on Bills of Exchange, Drafts, or Orders, or Promissory Notes, or Stamps for denoting the Duty of One Penny on any Instrument or Document whatever, (except Postage Stamps and Customs Stamps,) to the Amount of Two Pounds or upwards in the whole of all or any of such Stamps as aforesaid, and to every Person who at one and the same Time shall purchase any such Stamps as aforesaid at the Office of the said Commissioners in *London*, *Edinburgh*, or *Dublin*, to the Amount aforesaid, or of any Distributor or Sub-Distributor of Stamps at any Place not within the Distance of Ten Miles from the said Offices respectively, to the Amount of One Pound or upwards, an Allowance of Tenpence for every Twenty Shillings of the Amount of the Duties denoted by such Stamps.

Provisions of former Acts to apply to this Act.

IV. All the Powers, Provisions, Clauses, Regulations, Directions, Allowances, and Exemptions, Fines, Forfeitures, Pains, and Penalties, contained in or imposed by any Act or Acts, or any Schedule thereto, relating to any Duties of the same Kind or Description heretofore payable in the United Kingdom and in force at the Time of the passing of this Act, shall respectively be of full Force and Effect with respect to the Duties by this Act granted, and to the Vellum, Parchment, Paper, Instruments, Matters and Things charged and chargeable therewith, and to the Persons liable to the Payment of the said Duties, so far as the same are or shall be applicable in all Cases not hereby expressly provided for; and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said Duties hereby granted, and otherwise in relation thereto, so far as the same shall not be superseded by and 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, *mutatis mutandis*, with reference to the Duties by this Act granted.

The Duties on Foreign Promissory Notes to be denoted by adhesive Stamps.

V. The Duties by this Act granted on Promissory Notes made or purporting to be made out of the United Kingdom shall be denoted by adhesive Stamps, to be provided by the Commissioners of Inland Revenue for the Purpose, or by any Stamps of sufficient Amount which shall have been provided for denoting the Duties on Bills of Exchange made out of the United Kingdom; and the proper adhesive Stamp for denoting the Duty on any such Note shall be affixed thereon, and be cancelled at the same Time and Times, and in like Manner as is provided by the Fifth Section of an Act passed in the Seventeenth and Eighteenth Years of Her present Majesty, Chapter Eighty-three, and the Twelfth Section of an Act passed in the present Session, Chapter Fifteen, in the Case of Bills of Exchange therein respectively mentioned, and under the like Penalties respectively for any Neglect thereof; and the said respective Sections shall be read as if the same were inserted in this Act expressly in reference to the Promissory Notes aforesaid, and the Duties by this Act granted thereon, as well as to the Bills of Exchange therein respectively mentioned.

Construction of Terms

VI. The Term "Contract Note," wherever the same is used in this Act, shall mean any Note or Memorandum mentioned or referred to under the Head Contract Note in the Schedule

Schedule to this Act; and the Term "Insurance" shall mean also and shall include the Term "Assurance." "Contract Note" and "Insurance."

VII. The Stamp Duty on Contract Notes may be denoted either by impressed or adhesive Stamps, and the said Commissioners shall provide Stamps of both Descriptions; and in any Case where a Contract Note is made, and the same is not written on an impressed Stamp, there shall be affixed thereon a proper adhesive Stamp; and every Person who shall make or sign a Contract Note to which an adhesive Stamp shall be affixed shall effectually cancel and obliterate the Stamp by writing upon or across it his Name or the Name of his Firm, or the Initials thereof respectively, and by adding thereto the Date of such cancelling, and so and in such Manner that the said Stamp cannot be used upon or for any other Document or Writing; and if any Person shall make or sign any Contract Note by this Act chargeable with Stamp Duty without the same being duly stamped to denote the said Duty; or shall refuse or neglect to cancel and obliterate as aforesaid any adhesive Stamp affixed thereon, he shall forfeit the Sum of Twenty Pounds; and no Charge for Brokerage, Commission, Agency, or otherwise, made or to be made by any Broker, Agent, or other Person, in or about the Sale or Purchase mentioned or referred to in any Contract Note made or signed by him, shall be lawful unless such Contract Note shall be duly stamped, and the Stamp thereon, if adhesive, properly cancelled. Stamps on Contract Notes may be impressed or adhesive; if adhesive, to be cancelled.

VIII. Where any Insurance in respect of which a Policy or Agreement is chargeable with Stamp Duty under this Act shall be renewed or continued on the Payment of further Premium or Consideration, whether in pursuance of any Stipulation in the Policy or Agreement or otherwise, a Receipt for such further Premium or Consideration shall be given by the Person who shall receive the same, and such Receipt shall for the Purposes of this Act be and be deemed the Policy or Agreement for such renewed or continued Insurance and be chargeable with the Duty by this Act granted; and if any Person shall receive any Money for Premium or Consideration for any such Insurance, and shall not within a Month make out and, if required, deliver a duly stamped Policy or Agreement in respect thereof; or in the Case of a Renewal or Continuance of such Insurance, shall not thereupon give such Receipt as aforesaid duly stamped; or if any such Person shall deliver or cause to be delivered any Policy or Agreement, or give or cause to be given any Receipt not duly stamped, he shall forfeit the Sum of Twenty Pounds; and where the Insurance shall be made, renewed, or continued by or for any Society or Company, the Person who shall be a managing Director, or the Secretary or other principal Officer thereof, at the Time of the Payment of any such Premium or Consideration, and of any such Default or unlawful Act being done or suffered as aforesaid, shall be held and deemed to be a Person doing or suffering the Default or unlawful Act, and shall, as well as the Society or Company, and the Members thereof who may by Law be chargeable therewith, be subject and liable to the said Penalty in respect thereof. On Renewal of Insurance the Receipt to be chargeable with the Duty.

IX. The Duties hereby granted on Instruments of Insurance may be denoted by any adhesive Stamps that the Commissioners of Inland Revenue may provide for the Purpose, and in the meanwhile by any adhesive Stamps provided by them not appropriated by Name to any other Instrument, as well as by impressed Stamps, or by a Combination of both impressed and adhesive Stamps; and in any Case where an adhesive Stamp is issued it shall be cancelled by Writing upon the Stamp the Name of the Person or the Society or Company making the Insurance, or the Initials thereof, and the Date of writing the same, and also any Particulars relating to the Insurance for which the Stamp may be adapted; and in default thereof such Person or Society or Company, and also the managing Director, Secretary, or other principal Officer as aforesaid of any such Society or Company, shall forfeit the Sum of Ten Pounds. Adhesive or impressed Stamps, or both, may be used for Insurances.

X. 'Whereas it is expedient to reduce the Stamp Duty now chargeable on Policies of 'Insurance upon Lives for small Sums:' Be it enacted, In lieu of the Stamp Duty of Sixpence now payable upon or for or in respect of any Policy of Insurance or other Instrument by whatever Name the same shall be called, whereby any Insurance shall be made upon any Life or Lives, or upon any Event or Contingency relating to or depending upon a Life or The Stamp Duty on Policies of Insurance on Lives for Sums not exceeding 25*l.* reduced.

Lives, where the Sum insured shall not exceed Twenty-five Pounds, there shall be charged and payable the Stamp Duty of Threepence.

No Duty on Insurance of Workmen's Tools not exceeding 20*l.*

XI. No Insurance from Loss or Damage by Fire in any Sum not exceeding Twenty Pounds, made, renewed, or continued at the instance or for the Benefit of any Working Mechanic, Artificer, Handicraftsman, or Labourer on the Tools or Implements of Work or Labour used by any such Person in his Work or Employment, shall be chargeable with any Stamp Duty; provided that such Insurance be effected by a separate Policy, or that a distinct Sum be assured on such Tools or Instruments.

The Stamp on an Agreement may be adhesive.

XII. The Stamp Duty of Sixpence by the Act of the present Session of Parliament, Chapter Fifteen, charged on an Agreement under Hand only may be denoted by an adhesive Stamp in any Case where the same is capable of being used under the Terms and Restrictions herein-after mentioned; and the Commissioners of Inland Revenue shall provide Stamps for the Purpose; and whenever any such adhesive Stamp shall be used, every Party to the Agreement who shall sign the same, shall also at the Time of so signing write upon or across the Stamp his Name and the Date of the Day and Year of writing the same, so that the Stamp may be appropriated to the Instrument, and effectually cancelled and rendered incapable of being used for any other; and in default thereof the Stamp shall be of no Avail; and Proof of the said Writing upon or across the Stamp, as hereby required, shall be a necessary Part of the Evidence of the Agreement in any Case where such Agreement is not stamped with an impressed Stamp.

Every Delivery Order to be deemed to be upon a Sale or Transfer unless otherwise stated.

Penalty for false Statement.

Order not to be invalid.

XIII. Every Writing or Document entitling or intended to entitle any Person to the Delivery of any Goods, Wares, or Merchandise lying in any Dock, Port, or Warehouse, or upon any Wharf, as in the said Act of the present Session is mentioned, shall be deemed to be made and given upon a Sale or Transfer of the Property in such Goods, Wares, or Merchandise, unless the contrary shall be expressly stated therein by the Person making or giving the same; and if any Person shall untruly state or by any Word or Words signify or cause or permit to be untruly stated or signified in any such Writing or Document that the same is not made or given upon a Sale or Transfer; or if any Person shall himself or by his Servant or other Person procure or require the Delivery of any of the Goods, Wares, or Merchandise therein mentioned, knowing that the same contains any such untrue Statement, every such Person shall forfeit, over and above any other Penalty to which he may be liable, the Sum of Twenty Pounds; but any such Writing or Document shall not, by reason of the same not being stamped, be invalid in the Hands of the Person having the Custody of the Goods, Wares, and Merchandise, and delivering out the same, unless such Person shall be party or privy to the Fraud thereby committed.

The Stamp Duty on a Delivery Order to be paid by the Person requiring the Order.

XIV. The Stamp Duty of One Penny payable on any such Writing or Document as in the last preceding Clause is mentioned shall, in the Absence of any special Agreement between the Parties relating to it, be paid by the Person requiring the Writing or Document; and it shall be lawful, in any such Case, for the Person of whom the Writing or Document is required to refuse to give the same until the Amount of the Stamp Duty thereon be paid to him.

Weight-Notes not to be liable as Dock Warrants.

XV. 'Whereas a Practice prevails in relation to certain Descriptions of Goods, Wares, 'and Merchandise lying in Docks and Warehouses, and upon Wharfs, for the Company or 'Person in whose Custody the same may be to deliver to the Owner thereof, in addition to 'a Warrant evidencing the Title to the Property, a certain other Document termed a 'Weight-Note, such Document being intended to be delivered by or on behalf of the 'Owner to the Purchaser of the Goods mentioned in the Warrant upon any Sale thereof 'before the Completion of the Contract for Sale, but which other Document as well as the 'Warrant is chargeable with the Duty of Threepence under the Head Dock Warrant in 'the Schedule to the said Act of the present Session, and it is expedient that the same 'should be exempted from the said Duty:' Be it therefore enacted, In any Case where a Document designated a Warrant, chargeable with and duly stamped for denoting the Payment of the said Duty of Threepence, and also a Document termed a Weight-Note, or any other Document of the like Character or Description relating only to the same Goods, Wares, or Merchandise

Merchandise as are specified in the Warrant, shall be issued by the Company or Person in whose Custody the said Goods, Wares, or Merchandise shall be, to the Owner thereof or his Broker or Agent, the Weight-Note or other Document aforesaid shall be exempt from the said Duty of Threepence.

Certain Copies or Extracts from Registers not to be chargeable with Stamp Duty.

XVI. The Stamp Duty of One Penny by the said Act of the present Session charged upon a certified Copy or Extract of or from any Register of Births, Baptisms, Marriages, Deaths, or Burials shall not be deemed to have been or to be payable upon any such Copy or Extract which is or shall be furnished by any Clergyman, Registrar, or other official Person, pursuant to and for the Purposes of any Act of Parliament, or to any General or Superintending Registrar under any General Regulation, nor in any Case where the Person giving the Copy or Extract is not entitled to any Fee or Reward for the same.

Certain Orders on Bankers not to be subject to more than a Penny Stamp.

XVII. No Draft, or Order, Writing, or Document for the Payment or for entitling any Person to the Payment by or through any Banker or Person acting as a Banker of any Sum of Money, such Draft, Order, Writing, or Document being sent or delivered by the Person making or giving the same to the Banker or Person acting as a Banker by or through whom the Payment is to be made, and not to the Person to whom such Payment is to be made or to any Person on his Behalf, shall be chargeable or be deemed to have been chargeable with any higher Stamp Duty than One Penny, notwithstanding the said Payment shall be or have been thereby directed to be made at any Time after the Date thereof, which Duty of One Penny may be denoted by an adhesive Stamp to be cancelled as in the Case of a Draft or Order on Demand.

Bankers may affix Stamps to Drafts or Orders drawn on them.

XVIII. Where any Draft or Order for the Payment of Money by any Banker or Person acting as a Banker, chargeable with the Stamp Duty of One Penny, shall come to the Hands of such Person unstamped, it shall be lawful for him to affix thereto the necessary adhesive Stamp, and to cancel the same in manner by Law required, and upon so doing to make the Payment thereby directed, and to charge the Duty in account against the Person who ought to have paid the same, or to deduct such Duty from the Sum so directed to be paid; and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any Person from the Liability to the Penalty he may have incurred by issuing the said Draft or Order unstamped.

Sect. 18. of 55 Geo. 3. c. 184. prohibiting the issuing of Bankers Notes with printed Dates, repealed.

Drafts on Bankers for less than 20*s.* to be lawful.

XIX. 'Whereas by the Eighteenth Section of the Act passed in the Fifty-fifth Year of 'the Reign of King *George* the Third, Chapter One hundred and eighty-four, the issuing 'of Promissory Notes payable to Bearer on Demand with printed Dates therein is prohi- 'bited, and such Prohibition is an unnecessary Restriction:' Be it enacted, That the said Section of the said last-mentioned Act shall be and is hereby repealed: Provided always, that, notwithstanding anything in any Act of Parliament contained to the contrary, it shall be lawful for any Person to draw upon his Banker, who shall *bonâ fide* hold Money to or for his Use, any Draft or Order for the Payment, to the Bearer or to Order on Demand, of any Sum of Money less than Twenty Shillings.

Licences to Hawkers and Pedlars granted in England or Scotland to be good for any Part of Great Britain.

XX. 'Whereas by an Act passed in the Fiftieth Year of the Reign of King *George* the 'Third, Chapter Forty-one, every Hawker, Pedlar, and Petty Chapman, and other trading 'Person going from Town to Town or to other Men's Houses, in *England, Wales,* or '*Berwick-upon-Tweed,* is required to take out a Licence as therein mentioned, and by an 'Act passed in the Fifty-fifth Year of the Reign of the said King, Chapter Seventy-one, 'such trading Persons in *Scotland* are also required to take out a Licence:' Be it enacted, That a Licence taken out under either of the said Acts shall be sufficient to authorize the trading, according to the Tenor of it, in any Part of *Great Britain,* and shall be read as a Licence granted under both of the said Acts.

Commissioners of Inland Revenue may remit Penalties under the said Acts.

XXI. If any Person be convicted of an Offence under either of the said Two last-mentioned Acts, it shall be lawful for the Commissioners of Inland Revenue, and they are hereby authorized, in case they shall see fit so to do, to remit the whole or any Part of the Penalty imposed by Law for such Offence, notwithstanding the same or some Portion thereof may be payable to some Party other than the Crown.

XXII. It

Persons in the Service of the Post Office may sell Postage Stamps, &c. without Licence.

XXII. It shall be lawful for any Person in the Service or Employment of the Post Office, without any Licence or any Authority other than this Act, to carry about for Sale and to sell at any Place or Places within the United Kingdom, Postage Stamps and printed Forms of any Kind issued from or used at the General Post Office, and any other Matters and Things relating to the Business of the Post Office which are or may be authorized or permitted to be sold at any Post Office; and such Person shall not be subject or liable to any Penalty or Forfeiture for so doing, anything in any Act or Acts to the contrary notwithstanding.

20 & 21 Vict. c. 77. Probates and Administrations, England.

20 & 21 Vict. c. 79. Ireland.

XXIII. 'Whereas by the Act passed in the Twentieth and Twenty-first Years of Her 'Majesty's Reign, Chapter Seventy-seven, for amending the Law relating to Probates and 'Letters of Administration in *England*, it is enacted that none of the Fees payable to the 'Officers of the Court of Probate, or of any County Court, in respect of Business under 'the Act, except the Fees of District Registrars, (which were to be taken as their Remunera-'tion, and for their own Use,) should be received in Money, but that every such Fee should 'be collected and received by a Stamp denoting the Amount of the Fee which otherwise 'would be payable, and Provisions were therein made for the proper Collection of such 'Fees; and it was also enacted, that it should be lawful for the Commissioners of Her 'Majesty's Treasury at any Time to order that the District Registrars or any of them 'should be paid by Salaries instead of Fees, and that thereupon all Fees payable to them 'should be accounted for and paid into the Exchequer as the said last-mentioned Com-'missioners should direct; and by an Act passed in the same Year, Chapter Seventy-'nine, for amending the Law relating to Probates and Letters of Administration in *Ireland*, 'similar Enactments are contained; and it may be considered expedient in Cases where 'the said last-mentioned Commissioners shall have directed or shall at any Time direct the 'District Registrars in *England* or *Ireland* to be paid by Salaries instead of Fees, that such 'Fees should also be collected and received by means of Stamps:' Be it therefore enacted as follows, In any Case where the Commissioners of Her Majesty's Treasury have ordered or shall at any Time hereafter order that any District Registrar, under either of the said Acts, shall be paid by Salary, it shall be lawful for them at any Time to order also that the Fees or any of the Fees authorized to be taken by such District Registrar shall be collected and received by means of Stamps; and thereupon, from and after the Time to be fixed for that Purpose by any such last-mentioned Order, every such Fee shall be collected and received by a Stamp denoting the Amount of the Fee which otherwise would be payable, in the same Manner and under and subject to the same Provisions, Clauses, Regulations, and Directions in that Behalf as are contained in the said Acts respectively, in relation to the Fees thereby directed to be collected and received by means of Stamps, and to the Documents which ought to be stamped to denote such Fees, as if such Fees had not been excepted as aforesaid, but had been expressly directed by the said respective Acts to be collected and received by means of Stamps, as other Fees are thereby respectively directed to be collected and received.

If Treasury direct District Registrars to be paid by Salary, they may also direct the Fees to be collected, &c. by means of Stamps.

SCHEDULE referred to, containing the Duties by this Act imposed.

AWARD in England or Ireland, and Award or Decreet Arbitral in Scotland:

	£	s.	d.
Where the Amount or Value of the Matter in dispute shall not exceed 50*l.*	0	2	6
And where it shall exceed 50*l.* and not exceed 100*l.*	0	5	0
And where it shall exceed 100*l.* and not exceed 200*l.*	0	10	0
And where it shall exceed 200*l.* and not exceed 500*l.*	0	15	0
And where it shall exceed 500*l.* and not exceed 750*l.*	1	0	0
And where it shall exceed 750*l.* and not exceed 1,000*l.*	1	5	0
And where it shall exceed 1,000*l.*, and also in all other Cases not above provided for	1	15	0

		£	s.	d.
CONTRACT NOTE.	Any Note, Memorandum, or Writing, commonly called a Contract Note, or by whatever Name the same may be designated, for or relating to the Sale or Purchase of any Government or other Public Stocks, Funds, or Securities, or any Stocks, Funds, or Securities, or Share or Shares of or in any Joint Stock or other public Company, to the Amount or Value of 5*l.* or upwards - -	0	0	1
LEASE.	Any Assignment or Surrender of a Lease or Tack for a Term of Years exceeding Thirty-five, upon any other Occasion than a Sale or Mortgage - - - - - - -	A Duty equal to the ad valorem Duty with which a similar Lease or Tack would be chargeable, but no higher Duty than 1*l.* 15*s.* shall be charged.		
POLICY	OF ASSURANCE or Insurance, by whatever Name the same shall be called, whereby any Sum of Money shall be assured, or agreed to be paid only upon the Death of any Person, from or by reason of any Cause incident to or consequent upon travelling, whether by Land or Water, or any Accident or external Violence, or any Cause whatever other than a natural Cause; or whereby any Compensation shall be assured or agreed to be made or paid for personal Injury received from any Cause whatever; or whereby both a Sum of Money upon Death and a Compensation for personal Injury as aforesaid shall be assured and agreed to be paid, or whereby any Assurance or Insurance shall be made upon Glass from Loss or Damage of any kind except by Fire,			
	Where the Premium or Consideration for such Assurance, Insurance, or Agreement shall not exceed Two Shillings and Sixpence - - - - - - - -	0	0	1
	And where the same shall exceed Two Shillings and Sixpence and shall not exceed Five Shillings - - - - -	0	0	3
	And where the same shall exceed Five Shillings, then for every Five Shillings and also for every fractional Part of Five Shillings - - - - - - - -	0	0	3
PROMISSORY NOTE	made in the United Kingdom for the Payment of any Sum of Money exceeding 4,000*l.*,			
	For every 1,000*l.* or Part of 1,000*l.* of the Money thereby made payable - - - - - - - -	0	10	0
Foreign PROMISSORY NOTE	made or purporting to be made out of the United Kingdom for the Payment within the United Kingdom of any Sum of Money - - - - - - -	The same Duty as on an Inland Bill of Exchange for the Payment [otherwise than on Demand of Money of the same Amount.		

CAP. CXII.

An Act to make better Provision for acquiring Lands or the Defence of the Realm. [28th *August* 1860.]

'WHEREAS the Commissioners appointed by Her Majesty to inquire into the State, Condition, and Sufficiency of the Fortifications existing for the Defence of the United Kingdom have recommended the Construction of certain Works of Defence for the Protection of the Royal Arsenals and Dockyards and the Ports of *Dover* and *Portland*, and of certain other Works; and it will be necessary to acquire considerable Portions of Land for the Construction of such of the Works so recommended as Parliament has provided

or