

46



ANNO DECIMO OCTAVO & DECIMO NONO

VICTORIÆ REGINÆ.

C A P. LXXVIII.

An Act to reduce certain Duties payable on Stage Carriages, and to amend the Laws relating to Stamp Duties, and to Bonds and Securities to the Inland Revenue. [30th July 1855.]

WHEREAS by an Act passed in the Session of Parliament holden in the Fifth and Sixth Years of Her Majesty's Reign, Chapter Seventy-nine, certain Duties contained in a Schedule to the said Act were granted and made payable, and amongst others the following Duties on Stage Carriages in *Great Britain*, (that is to say,) for and in respect of every Mile which any Stage Carriage shall be licensed to travel the Duty of One Penny Halfpenny, and for and in respect of every such supplementary Licence for a Stage Carriage as described in the said Schedule the Duty of Five Shillings; and it is expedient to reduce the said Duties as herein-after mentioned: 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:

5 & 6 Vict. c. 79.

I. From and after the First Day of *July* One thousand eight hundred and fifty-five there shall be charged and payable to Her Majesty, Duties on Stage Carriages and Supplement-

Stage Carriage Duties, &c.

tary Licences
reduced.

Majesty, Her Heirs and Successors, the following reduced Duties on Stage Carriages in *Great Britain*; (that is to say,) for and in respect of every Mile which any Stage Carriage shall be licensed to travel One Penny, and for and in respect of every such supplementary Licence as aforesaid the Duty of One Shilling, in lieu of the Duties granted in the like Cases by the said recited Act: Provided always, that nothing herein contained shall extend to reduce or affect any Duty which shall accrue or be incurred on or before the said First Day of *July*.

Reduced
Duties to be
raised, &c.
under exist-
ing Powers.

II. The said Duties by this Act granted and made payable shall be raised, levied, collected, and paid in like Manner, and by and under the like Powers and Authorities, Rules and Regulations, as the said Duties granted by the said recited Act are now raised, levied, collected, and paid under or by virtue of any Act or Acts in force.

Section 12
of 2 & 3 W. 4.
c. 120. re-
pealed.

III. From and after the passing of this Act Section Twelve of the Act passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, Chapter One hundred and twenty, whereby the Commissioners are authorized to compound with any Person for the Duties which may become payable in respect of any Stage Carriage, shall be and the same is hereby repealed.

Paper for
Covers or
Envelopes of
Letters pro-
vided by
any Person
may be
stamped
with Post-
age Stamps.

IV. And whereas by certain Acts passed in that Behalf the Commissioners of Inland Revenue are directed to provide Stamps for denoting the several Rates of Postage of Letters on Paper provided by the said Commissioners for the Covers or Envelopes of Letters, and it is expedient to provide for the stamping with such Stamps Paper which any Person may send to the said Commissioners for that Purpose: Be it enacted, That it shall be lawful for the Commissioners of Inland Revenue and they are hereby empowered, under such Regulations as the Commissioners of Her Majesty's Treasury may from Time to Time make or sanction in that Behalf, to stamp Paper which any Person may send to the said first-named Commissioners for the Purpose of being stamped for Covers or Envelopes of Letters with Stamps provided for denoting the several Rates of Postage, on Payment of the Amount of the Stamps required to be impressed on such Paper, and in Cases where such Amount shall not exceed Ten Pounds upon Payment in addition thereto of such Fee as the said Commissioners of Her Majesty's Treasury may direct or authorize to be taken in such Cases.

Prize Money
Orders to be
chargeable
with the

V. And whereas under and by virtue of Two several Acts passed respectively, the one in the Second and Third Years of the Reign of His said late Majesty King *William* the Fourth, Chapter Fifty-three,
and

Stage Carriage Duties, &c.

and the other in the Third and Fourth Years of the said King's Reign, Chapter Twenty-nine, a Stamp Duty of One Shilling is payable upon Orders made for the Payment of Prize Money, or Bounty Money, or Money upon Grants due to Non-commissioned Officers and Soldiers, and it is expedient in lieu thereof to subject such Orders to the Stamp Duties chargeable on Inland Bills, Drafts, or Orders: Be it enacted, That the Stamp Duty of One Shilling payable under the said Two last-mentioned Acts on Orders made for the Payment of Prize Money, or Bounty Money, or Money upon Grants due to Non-commissioned Officers and Soldiers, shall cease, and in lieu thereof all such Orders shall be subject and liable to the like Stamp Duties as Inland Bills, Drafts, or Orders for the Payment of Money of the same Amount and of the like Tenor or Effect are now by Law subject and liable to.

same Duties
as Inland
Bills.

VI. And as to Bonds and other Securities relating to the Inland Revenue, all the Powers, Provisions, and Regulations concerning Bonds and other Securities relating to the Customs contained in Sections CXCIV., CXCV., and CXCVI. of the Act passed in the Session of Parliament holden in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter One hundred and seven, shall, *mutatis mutandis*, be deemed to extend and shall be applied to all Bonds and other Securities entered into or given, or to be entered into or given, by any Person or Persons under the Provisions of any Act relating to the Duties of Excise, or to any other of the Duties or Matters under the Control or Management of the Commissioners of Inland Revenue, or otherwise in relation or incident thereto: Provided always, that in any Case in which, under the Provisions of the said Sections, any Certificate is required to be signed, or any other Matter is authorized to be done, by Commissioners of Customs, or any Number of them, any such Certificate or Matter in relation to any Bond or Security concerning or incident to the Inland Revenue shall respectively be signed and done by the Commissioners of Inland Revenue, or the like Number of them.

Sections
195, 196,
and 197 of
16 & 17 Vict.
c. 107.
to apply to
Bonds and
Securities
relating to
the Inland
Revenue.

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