

STAMP DUTIES.

WHAT PAPERS AND ARTICLES REQUIRE STAMPS.

As there is a good deal of inquiry as to what articles, etc., require stamps, the following Schedule of Duties, issued from the office of Internal Revenue, will be found interesting:

Accidental injuries to person, ticket or contracts for insurance against, are exempt from stamp duty.

Affidavits in suits or legal proceedings are exempt from stamp duty.

Agreements or Contract, other than domestic or inland bills of lading. For every sheet or piece of paper upon which either of the same shall be written, 5cts.; if more than one appraisal, agreement or contract shall be written upon one sheet or piece of paper, 5c. for each and every additional appraisal, agreement or contract.

Agreement, renewal of, same stamp as original instrument.

Appraisal of value or damage, or for any other purpose, for each sheet of paper on which it is written, 5 cents.

Assignment of a Lease, same stamp as original, and additional stamp upon the value or consideration or transfer, according to the rates of stamps on Deeds. (See Conveyance.)

Assignment of Policy of Insurance, same stamp as original instrument. (See Insurance.)

Assignment of Mortgage, same stamp as that required upon a mortgage for the amount remaining unpaid. (See Mortgage.)

Bank Check, draft, or order for any sum of money drawn upon any bank, banker, or trust company, at sight or on demand, 2 cts.; when drawn upon any other person or persons, companies or corporations, for any sum exceeding \$10, at sight or on demand, 2 cts.

Bill of Exchange, Inland, draft, or order for the payment of any sum of money not exceeding \$100, otherwise than at sight or on demand, or any promissory note, or any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand or at a time designated, for a sum not exceeding \$100, 5 cts.; and for every additional \$100, or fractional part thereof in excess of \$100, 5 cts.

Bill of Exchange, Foreign, or letter of credit, drawn in, but payable out of, the United States, if drawn singly, same rate of duty as inland bills of exchange or promissory notes; if drawn in sets of three or more—for every bill of each set, where the sum made payable shall not exceed \$100, or the equivalent thereof, in any foreign currency, 2 cts.; and for every additional \$100, or fractional part thereof in excess of \$100, 2 cts.

The acceptor of any bill of exchange, or order for the payment of any sum of money drawn, or purporting to be drawn, in foreign country, but payable in the United States, must, before paying or accepting the same, place thereupon a stamp indicating the duty.

Bill of Lading or receipt (other than charter party) for any goods, merchandise or effects to be exported from a port or place in the United States to any foreign port or place, 10 cts.

Bill of Lading to any port in British North America does not require a stamp.

Bill of Lading, domestic or inland, requires no stamp.

Bill of Sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons, when the consideration shall not exceed \$500, 50 cts.; exceeding \$500 and not exceeding \$1,000, \$1; exceeding \$1,000, for every additional \$500 or fractional part thereof, 50 cts.

Bonds for indemnifying any person for the payment of any sum of money, when the money ultimately recoverable thereupon is \$1,000 or less, 50 cts.; when in excess of \$1,000, for each \$1,000 or fraction, 50 cts.

Bonds for due execution or performance of duties of office, \$1.

Bond, personal, for security for the payment of money. (See Mortgage.)

Bond of any description, other than such as may be required in legal proceedings, or used in connection with mortgage deeds, and not otherwise charged in this schedule, 25 cts.

Bond or Note accompanying a mortgage is stamped; but one stamp is required on those papers, which may be placed on either, and must be the highest rate required upon either.

Broker's Notes. (See Contract.)

Certificates of measurement of weight of animals, wood, coal or hay, exempt from stamp duty.

Certificates of measurement of other articles, 5 cts.

Certificates of stock in any incorporated company 25 cts.

Certificates of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than \$10 and not exceeding \$50, 10 cts.; exceeding \$50 and not exceeding \$1,000, 25 cts.; exceeding \$1,000, for every additional \$1,000, or fractional part thereof, 25 cts.

Certificate.—Any certificate of damage or otherwise, and all other certificates or documents issued by any port-warden, marine surveyor or other person acting as such, 25 cts.

Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such: If for a sum not exceeding \$100, 2 cts.; for a sum exceeding \$100, 5 cts.

Certificate of any other description than those specified, 5 cts.

Charter, renewal of, same stamp as original instrument.

Charter Party for the charter of any ship, or vessel, or steamer, or any letter, memorandum, or other writing relating to the charter, or any renewal or transfer thereof, if the registered tonnage of such ship, or vessel or steamer, does not exceed 150 tons, \$1; exceeding 150 tons, and not exceeding 300 tons, \$3; exceeding 300 tons, and not exceeding 600 tons, \$5; exceeding 600 tons, \$10.

Check.—Bank check, 2 cts.

Contract.—Broker's note or memorandum of sale of any goods or merchandise, exchange, real estate, or property of any kind or description used by brokers or persons acting as such, for each note or memorandum of sale, 10 cts.; Bill or memorandum of the sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities made by brokers, banks, or bankers, either for the benefit of others on their own account, for each \$100, or fractional part thereof, of the amount of such sale or contract, 1 ct.; Bill or memorandum of sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities, not his or their own property, made by any person, firm or company not paying a special tax as broker, bank or banker, for each \$100, or fractional part thereof, of the amount of such sale or contract, 5 cts.

Contract.—(See Agreement.)

Contract, renewal of, same stamp as original instrument.

Conveyance, deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value does not exceed \$500, 50 cts.; when the consideration exceeds \$500, and does not exceed \$1,000, \$1; and for every additional \$500, or fractional part thereof, in excess of \$1,000, 50 cts.

Conveyance—the acknowledgement of a deed, or proof by a witness, needs no stamp.

Conveyance—certificate of record of a deed does not require a stamp.

Credit, Letter of, same as foreign bill of exchange.

Custom House Entry. (See Entry.)

Custom House Withdrawals. (See Entry.)

Deed, (See Conveyance—Trust Deed.)

Draft, the same as Inland Bill of Exchange.

Endorsement of any negotiable instrument exempt.

Entry of any goods, wares or merchandise at any Custom House, either for consumption or warehousing, not exceeding \$100 in value, 25 cts; exceeding \$100 and not exceeding \$500 in value, 50 cts; exceeding \$500 in value \$1.

Entry for the withdrawal of any goods or merchandise from bonded warehouse, 50 cts.

Gauger's Returns, exempt.

Indorsement upon a stamped obligation in acknowledgement of its fulfillment, exempt.

Insurance, Life—Policy, when the amount insured shall not exceed \$1,000, 25 cts; exceeding \$1,000 and not exceeding \$5,000, 50 cts; exceeding \$5,000, \$1.

Insurance, Marine, Inland and Fire—Policies for renewals of the same, if the premium does not exceed \$10, 10 cts; exceeding \$10 and not exceeding \$50, 25 cts.; exceeding \$50, 50 cts.; assignment of policy of insurance, same stamp as original instrument.

Insurance, contracts or tickets against accidental injuries to persons, do not require stamps.

Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, where the rent or rental value is \$300 per annum or less, 50 cts.; where the rent or rental value exceeds the sum of \$300 per annum, for each additional \$200, or fractional part thereof in excess of \$300, 50 cts.; assignment of lease,

same stamp as original instrument, and the value or consideration of the transfer at the same rate as a deed. [See Conveyance.]

Legal Documents.—Writ, or other original process by which any suit is commenced in any court of record, either of law or equity, 50 cts.; where the amount claimed in a writ, issued by a court not of record, is \$100 or over, 50 cts.; upon every confession of judgment, or cognovit, for \$100 or over (except in those cases where the tax for the writ of a commencement of suit has been paid,) 50 cts.; writs or other process on appeals from justice courts or other courts of inferior jurisdiction to a court of record, 50 cts.; warrant of distress when the amount of rent claimed does not exceed \$100, 25 cts.; when the amount claimed exceeds \$100, 50 cts.

Letters of Administration. [See Probate of Will.]

Letter of credit, same as Bill of Exchange. (Foreign.)

Manifest for Custom House entry, or clearance of the cargo of any ship, vessel or steamer, for a foreign port: If the registered tonnage of such ship, vessel or steamer does not exceed 300 tons, \$1; exceeding 300 tons and not exceeding 600 tons, \$3; exceeding 600 tons, \$5. [These provisions do not apply to vessels or steamboats plying between ports of the United States and British North America.]

Measurer's returns, exempt.

Memorandum of Sale or Broker's Note. (See Contract.)

Mortgage of lands, estate or property, real or personal, heritable or moveable whatsoever, a trust deed in the nature of a mortgage, or any personal bond given as security for the payment of any definite or certain sum of money exceeding \$100 and not exceeding \$500, 50 cts.; exceeding \$500 and not exceeding \$1,000, \$1; and for every additional \$500, or fractional part thereof in excess of \$1,000, 50 cts. Upon each assignment or transfer of a mortgage, a stamp only equal to that upon a mortgage for the amount remaining unpaid.

Order for payment of money, if the amount is \$10 or over, 2 cts.

Passage ticket on any vessel from a port in the United States to a foreign port, not exceeding \$35, 50 cts.; exceeding \$35 and not exceeding \$50, \$1; and for every additional \$50, or fractional part thereof in excess of \$50, \$1. [Passage tickets to ports in British North America do not require stamps.]

Pawnier's checks, 5 cents.

Power of attorney, for the sale or transfer of any stock, bonds or scrip, or for the collection of any dividends or interest thereon, 25 cents.

Power of attorney or proxy for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, 10 cents.

Power of attorney to receive or collect rent, 25 cents.

Power of attorney to sell and convey real estate, or to rent or lease the same, \$1.

Power of attorney for any other purpose, 50 cts. [Power of attorney or other papers relating to applications for bounties, arrearages of pay, or pensions, or receipts therefor, require no stamp. See, also, Warrant of Attorney.]

Probate of Will, or letters of administration, where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of \$2,000, \$1, exceeding \$2,000 for every additional \$1,000, or fractional part thereof, in excess of \$2,000, 50 cts.

Promissory Note. (See Bill of Exchange, Inland.)

Deposit note to mutual insurance companies, when policy is subject to duty, exempt; renewal of a note subject to same duty as original note.

Protest of note, bill of exchange, acceptance, check, or draft, or any marine protest, 25 cts.

Quit Claim Deed to be stamped as a conveyance, except when given as a release of a mortgage by the mortgagee to the mortgagor, in which case it is exempt; but if it contains covenants, may be subject as an agreement or contract.

Receipt for satisfaction of any mortgage or judgment or decree of any court, exempt.

Receipts for the payment of any sum of money on debt due, or for a draft or other instrument given for the payment of money, exceeding \$20, not being for satisfaction of any mortgage or judgment or decree of court, 2 cts. (See Indorsement.)

Receipts for the delivery of property, exempt.

Renewal of agreement, contract or charter, by letter or otherwise, same stamp as original instrument.

Sheriff's Return on writ, or other process, exempt.

Trust Deed, made to secure a debt, to be stamped as on mortgage.

Warehouse Receipts, exempt.

Warrant of Attorney accompanying a bond or note requires no stamp if the bond or note is stamped.

Weigher's Returns, exempt.

Writs or other process in any criminal or other suits commenced by the United States or any State, exempt.

Official documents, instruments, and papers issued by the officers of the United States Government, exempt.

Official instruments, documents, and papers issued by the officers of any State, county, town, or other municipal corporation, in the exercise of functions strictly belonging to them in their ordinary governmental or municipal capacity, exempt.

GENERAL REMARKS.

Revenue stamps may be used indiscriminately upon any of the matters or things enumerated in Schedule B, except proprietary and playing card stamps, for which a special use has been provided.

Postage stamps cannot be used in payment of the duty chargeable on instruments.

It is the duty of the maker of an instrument to affix the stamp thereto and to cancel the same in the manner required by law. Proper cancellation is essential.

Under the provisions of section 158, an instrument subject to stamp duty, but issued without a stamp or with an insufficient one, may be so stamped by the Collector as to be as valid to all intents and purposes except as against rights acquired in good faith before such stamping and the recording of the instrument, if a record be required) as if properly stamped when made or issued. Such an instrument issued at a time when and in a place where no collection district was established may be stamped by the party who issued it or by any party having an interest therein at any time prior to January 1, 1867, and the legal effect of the stamp thus affixed will be the same as though affixed by the Collector. When originals are lost the necessary stamps may be affixed to copies.

Suits are commenced in many States by other process than writ, viz: summons, warrant, publication, petition, etc., in which cases, these, as the original processes, severally require stamps.

The jurat of an affidavit, taken before a Justice of the Peace, Notary Public, or other officer duly authorized to take affidavits, is held to be a certificate, and subject to a stamp duty of 5 cents, except when taken in suits or legal proceedings.

Certificates of loan, in which there shall appear any written or printed evidence of an amount of money to be paid on demand, or at a time designated, are subject to stamp duty as "Promissory Notes."

When two or more persons join in the execution of an instrument, the stamp to which the instrument is liable under the law may be affixed and cancelled by either of them; and "when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of the stamp required for such signatures."

No stamp is required on any warrant of attorney accompanying a bond or note, when such bond or note has affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note is secured by mortgage, but one stamp duty is required on such papers, such stamp duty being the highest rate required for such instruments, or either of them. In such case a note or memorandum of the value or denomination of the stamp affixed should be made upon the margin or in the acknowledgment of the instrument which is not stamped.

Particular attention is called to the change in section 154, by striking out the words "or used," the exemption thereunder is thus restricted to documents, etc., issued by the officers therein named. Also to the changes in sections 152 and 158, by inserting the words "and cancelled in the manner required by law."

E. A. ROLLINS, Commissioner.

THE CATHOLICS IN ENGLAND.—The Catholic poor in England are to be allowed to have access to schools of their own faith. The House of Commons has empowered the Board of Guardians, "if they think fit," to send any Catholic or Dissenting child, whose parent or guardian wishes it, to a school of its own faith, and there to defray the cost of its maintenance.

CALIFORNIA, it is estimated, has 250,000 tons of grain for export.