



(Series 2, No. 10.)

UNITED STATES INTERNAL REVENUE.

STAMP DUTIES,

SCHEDULES B AND C.

LAW AND REGULATIONS

CONCERNING

THE PURCHASE AND USE OF INTERNAL REVENUE STAMPS.

OCTOBER 24, 1866.

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SCHEDULE OF STAMP DUTIES

ON AND AFTER AUGUST 1, 1866.

	Stamp Duty.
<i>Accidental Injuries</i> to persons, tickets or contracts for insurance against	exempt.
<i>Affidavits</i> in suits or legal proceedings	exempt.
<i>Agreement</i> 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.	5 cts.
<i>Agreement</i> , renewal of, same stamp as original instrument.	
<i>Appraisement</i> of value or damage, or for any other purpose: For each sheet of paper on which it is written.	5 cts.
<i>Assignment of a Lease</i> , same stamp as original, and additional stamp upon the value or consideration of transfer, according to the rates of stamps on deeds. (See <i>Conveyance</i> .)	
<i>Assignment of Policy of Insurance</i> , same stamp as original instrument. (See <i>Insurance</i> .)	
<i>Assignment of Mortgage</i> , same stamp as that required upon a mortgage for the amount remaining unpaid. (See <i>Mortgage</i> .)	
<i>Bank Check</i> , 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.
<i>Bill of Exchange</i> , (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.
<i>Bill of Exchange</i> , (Foreign,) or letter of credit, drawn in, but payable out of, the United States: If drawn singly, same rates 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.



	Stamp Duty.
<i>Bill of Lading</i> 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.
<i>Bill of Lading</i> , to any port in British North America	exempt.
<i>Bill of Lading</i> , domestic or inland.	exempt.
<i>Bill of Sale</i> 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 00
Exceeding \$1,000, for every additional amount of \$500, or fractional part thereof	50 cts.
<i>Bond</i> 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.
<i>Bond</i> for due execution or performance of duties of office.	\$1 00
<i>Bond</i> , personal, for security for the payment of money. (See <i>Mortgage</i> .)	
<i>Bond</i> 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.
<i>Broker's Notes</i> . (See <i>Contract</i> .)	
<i>Certificates of Measurement</i> or weight of animals, wood, coal, or hay	exempt.
<i>Certificates of Measurement</i> of other articles	5 cts.
<i>Certificates of Stock</i> in any incorporated company	25 cts.
<i>Certificates of Profits</i> , 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.
<i>Certificate</i> . 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.
<i>Certificate of Deposit</i> 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.
<i>Certificate</i> of any other description than those specified	5 cts.
<i>Charter</i> , renewal of, same stamp as on original instrument.	
<i>Charter Party</i> 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 00
Exceeding 150 tons, and not exceeding 300 tons	\$3 00
Exceeding 300 tons, and not exceeding 600 tons	\$5 00
Exceeding 600 tons	\$10 00
<i>Check.</i> Bank check	2 cts.
<i>Contract.</i> Broker's note, or memorandum of sale of any goods or merchandise, exchange, real estate, or property of any kind or description issued 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 or on their own account: For each hundred dollars, or fractional part thereof, of the amount of such sale or contract	1 ct.
Bill or memorandum of the 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 hundred dollars, or fractional part thereof, of the amount of such sale or contract	5 cts.
<i>Contract.</i> (See <i>Agreement.</i>)	
<i>Contract,</i> renewal of, same stamp as original instrument.	
<i>Conveyance,</i> 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 00
And for every additional \$500, or fractional part thereof, in excess of \$1,000	50 cts.
<i>Conveyance.</i> The acknowledgment of a deed, or proof by a witness	exempt.
<i>Conveyance.</i> Certificate of record of a deed	exempt.
<i>Credit, Letter of.</i> Same as Foreign Bill of Exchange.	
<i>Custom-house Entry.</i> (See <i>Entry.</i>)	
<i>Custom-house Withdrawals.</i> (See <i>Entry.</i>)	
<i>Deed.</i> (See <i>Conveyance—Trust Deed.</i>)	
<i>Draft.</i> Same as Inland Bill of Exchange.	
<i>Endorsement</i> of any negotiable instrument	exempt.



Stamp Duty.

<i>Entry</i> 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 00
<i>Entry</i> for the withdrawal of any goods or merchandise from bonded warehouse	50 cts.
<i>Gauger's Returns</i>	exempt.
<i>Indorsement</i> upon a stamped obligation in acknowledgment of its fulfillment	exempt.
<i>Insurance</i> (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 00
<i>Insurance</i> (Marine, Inland, and Fire) policies, or 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.
<i>Insurance</i> contracts or tickets against accidental injuries to persons	exempt.
<i>Lease</i> , 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.
<i>Legal Documents:</i>	
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.
<i>Letters of Administration.</i> (See <i>Probate of Will.</i>)	
<i>Letter of Credit.</i> Same as Bill of Exchange, (Foreign.)	
<i>Manifest</i> 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 00



	Stamp Duty.
Exceeding 300 tons, and not exceeding 600 tons ..	\$3 00
Exceeding 600 tons	\$5 00
[These provisions do not apply to vessels or steamboats plying between ports of the United States and British North America.]	
<i>Measurer's Returns</i>	exempt.
<i>Memorandum of Sale</i> , or Broker's Note. (See <i>Contract</i> .)	
<i>Mortgage of Lands</i> , 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 00
And for every additional \$500, or fractional part thereof in excess of \$1,000	50 cts.
<i>Order</i> for payment of money, if the amount is \$10 or over	2 cts.
<i>Passage Ticket</i> 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 00
And for every additional \$50, or fractional part thereof in excess of \$50	\$1 00
Passage tickets to ports in British North America	exempt.
<i>Pawner's Checks</i>	5 cts.
<i>Power of Attorney</i> , for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon	25 cts.
<i>Power of Attorney</i> 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 cts.
<i>Power of Attorney</i> to receive or collect rent	25 cts.
<i>Power of Attorney</i> to sell and convey real estate, or to rent or lease the same	\$1 00
<i>Power of Attorney</i> for any other purpose	50 cts.
<i>Probate of Will</i> , 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 00
Exceeding \$2,000, for every additional \$1,000, or fractional part thereof, in excess of \$2,000	50 cts.
<i>Promissory Note</i> . (See <i>Bill of Exchange</i> , Inland.)	
Deposit note to mutual insurance companies, when policy is subject to duty	exempt.
Renewal of a note, subject to same duty as an original note.	
<i>Protest</i> of note, bill of exchange, acceptance, check, or draft, or any marine protest	25 cts.



<i>Quit Claim Deed</i> 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 <i>may</i> be subject as an agreement or contract.	
<i>Receipt</i> for satisfaction of any mortgage or judgment or decree of any court.....	exempt.
<i>Receipts</i> for any sum of money or 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. (See <i>Indorsement</i> .)	2 cts.
<i>Receipts</i> for the delivery of property.....	exempt.
<i>Renewal of Agreement</i> , contract, or charter, by letter or otherwise, same stamp as original instrument.	
<i>Sheriff's Return</i> on writ, or other process.....	exempt.
<i>Trust Deed</i> , made to secure a debt, to be stamped as a mortgage.	
<i>Warehouse Receipts</i>	exempt.
<i>Warrant of Attorney</i> accompanying a bond or note, if the bond or note is stamped.....	exempt.
<i>Weigher's Returns</i>	exempt.
<i>Writs</i> and other process in any criminal or other suits commenced by the United States or any State.....	exempt.
Official documents, instruments, and papers issued by 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.

CANCELLATION.

In all cases where an *adhesive* stamp is used for denoting the stamp duty upon an instrument, the person using or affixing the same must write or imprint thereupon *in ink* the initials of his name, and the date on which the same is attached or used. When stamps are printed upon checks, &c., so that in filling up the instrument, the face of the stamp is and must necessarily be written across, no other cancellation will be required.

All cancellation must be distinct and legible, and except in the case of proprietary stamps from private dies, no method of cancellation which differs from that above described will be recognized by this office as legal and sufficient.



STAMPING OF INSTRUMENTS BY COLLECTORS PRIOR TO THE ISSUING OF THE SAME, AND BY COLLECTORS AND PARTIES INTERESTED AFTER THEY HAVE BEEN ISSUED.

Any person having an instrument about to be issued, may present it to the collector, who, under the authority conferred upon him by section 162, will so stamp it as to place the sufficiency of that particular instrument beyond all question so far as stamp duties are concerned. The provisions of the section can in no case be applied to an instrument *after* it has been issued or used. The collector should decline to stamp or impress an instrument, under this section, until the stamp duty with which *he* thinks it chargeable has been paid. In cases of reasonable doubt he is recommended to obtain the opinion of this office before affixing his stamp, unless immediate action is essential to the interests of the parties concerned.

Any person who has made, signed, or issued an instrument subject to stamp duty unstamped or insufficiently stamped, or any person having an interest therein, may present it to the collector of the revenue of the proper district, who, upon payment of the price of the proper stamp required by law, a penalty of fifty dollars, and, where the whole amount of the tax denoted by the stamp required exceeds fifty dollars, on payment also of interest at the rate of six per centum from the day on which such stamp ought to have been affixed, is required by law to affix the stamp and to note upon the margin of the instrument the date of his so doing, and the fact that such penalty has been paid. This duty is obligatory upon the collector and he has no legal right to refuse to perform it.

When there is a difference of opinion respecting the stamp proper to be affixed, the collector should affix such a one as the applicant prefers: the applicant takes the risk of the validity of his instrument. In such cases, however, it is advisable to refer the question to this office.

When an instrument is presented to a collector to be stamped, under the provisions of section 158, he is authorized to remit the penalty if it shall be proven to his satisfaction that such instrument was issued without the necessary stamp by reason of accident, mistake, inadvertence, or urgent necessity, and without any willful design to defraud the United States of the duty, or to evade or delay the payment thereof; *provided* such instrument is presented to him for that purpose, and the stamp tax chargeable thereon is paid, within twelve calendar months after the first day of August, 1866, or within twelve calendar months after the making or issuing thereof.

An instrument stamped by the collector in conformity with the foregoing instructions is 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 and issued.

An instrument issued unstamped 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 1st, 1867*, and the legal effect of the stamp thus affixed will be the same as though affixed by the collector.

When the originals are lost, the necessary stamps may be affixed to copies in all cases which fall under section 158 or 162.

The following* table is designed to show the date of the first establishment of collection districts in those portions of the country where the foregoing provision is principally applicable :

West Virginia—October 10, 1862—Counties of Brooke, Hancock, Ohio, Marshall, Witzell, Lewis, Pleasants, Tyler, Doddridge, Harrison, Ritchie, Wirt, Gilmer, Calhoun, Roane, Wood, Monongalia, Preston, Taylor, Tucker, Barbour, Marion, Upshur, Randolph, Webster, Jackson, Mason, Putnam, Braxton, Clay, Kanawha. Cabell.

October 16, 1862—Counties of Hampshire, Hardy, Morgan, Berkeley, Jefferson.

April 27, 1865—Counties of Pocahontas, Pendleton, Nicholas, Greenbrier, Monroe, Mercer, McDowell, Wyoming, Raleigh, Fayette, Boone, Wayne, Logan.

Virginia—October 16, 1862—Counties of Frederick, Shenandoah, Clark, Warren, Loudon, Fauquier, Fairfax, Prince William, Alexandria, Westmoreland, Richmond, Northumberland, Lancaster, Middlesex, Essex, Matthews, King and Queen, Gloucester, New Kent, York, James City, Warwick, Elizabeth City, Accomac, Northampton, Norfolk, Princess Anne, Nansemond, and Isle of Wight, and the cities of Norfolk and Williamsburg.

May 3, 1865—Remainder of the State.

North Carolina—May 10, 1865.

South Carolina—May 30, 1865.

Georgia—May 30, 1865.

Florida—May 4, 1865.

Alabama—May 16, 1865.

Mississippi—June 2, 1865.

Louisiana—February 16, 1863.

Tennessee—February 7, 1863.

Arkansas—March 1, 1865.

Texas—June 5, 1865.

Each collector will keep a record of all instruments stamped or impressed by him under the provisions of sections 158 and 162, in which must be given the names of the parties to each instrument, the date of its execution, and a sufficient description of its nature to show the reasons for impressing or affixing the particular stamp. A certified copy of this record will be transmitted to this office at the close of each month during which any entry is made. If however, during any month the only instruments stamped or impressed have first been submitted to this office for instructions, the transmission of such copy may be deferred until a subsequent month.



The following is a suitable form for such record, and for the sake of uniformity should be adopted by all collectors :

No.	Names of parties.	Date of Instrument.	Description of Instrument.	When stamped.	How stamped.	Penalty remitted or amount collected.

The whole amount of penalties paid to collectors for validating unstamped instruments should be returned on Form 58, with other unassessed penalties, and the money should be deposited to the credit of the Treasury of the United States with other collections.

That part of the act of July 1, 1862, which relates to stamp duties upon certain instruments therein specified, took effect October 1, 1862. The stamp laws have been amended and changed from time to time since that date, viz : by the amendatory act of March 3, 1863, which took effect upon its passage; by the act of June 30, 1864, which, so far as pertains to stamp duties upon instruments, took effect October 1, 1864; by the amendatory act of March 3, 1865, which took effect upon its passage, and by the amendatory act of July 13, 1866, which, so far as regards such duties, took effect August 1, 1866. Instruments should be stamped according to requirements of the law in force at the time they were made, signed, or issued, and collectors and others, when affixing stamps to instruments which were issued unstamped, should bear this fact strictly in mind.

A person who holds an unstamped conveyance founded upon a "confederate currency" consideration will be allowed to affix such stamps thereto as he may think sufficient, and no prosecution will be instituted by the direction of this office for the recovery of a penalty for failure to stamp it according to the nominal *amount* of such consideration. If the parties interested elect to stamp it according to the actual *value* of the consideration in United States currency at the date of its delivery, they will be allowed to do so, *taking their own risk of the sufficiency of the stamp.*

The validity of a deed is a question for the courts. It is one of importance to the parties, but not to this office, any farther than the insufficiency of the stamp may affect the revenue.

The foregoing is applicable to other instruments as well as to deeds.

PENALTIES.

A penalty of fifty dollars is imposed upon every person who makes, signs, or issues, or who causes to be made, signed, or issued, any paper of any kind or description whatever, or who accepts, negotiates, or pays, or causes to be accepted, negotiated, or paid, any bill of exchange, draft, or order, or promissory note, for the payment of money, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the tax chargeable thereon, cancelled in the



manner required by law, with intent to evade the provisions of the revenue act.

A penalty of two hundred dollars is imposed upon every person who pays, negotiates, or offers in payment, or receives or takes in payment, any bill of exchange or order for the payment of any sum of money, drawn or purporting to be drawn in a foreign country, but payable in the United States, until the proper stamp has been affixed thereto.

A penalty of fifty dollars is imposed upon every person who fraudulently makes use of an adhesive stamp to denote the duty required by the revenue act, without effectually cancelling and obliterating the same in the manner required by law.

It is not lawful to record any instrument, document, or paper required by law to be stamped, or any copy thereof, unless a stamp or stamps of the proper amount have been affixed and cancelled in the manner required by law; and such instrument or copy and the record thereof are utterly null and void, and cannot be used or admitted as evidence in any court until the defect has been cured as provided in section 158.

All willful violations of the law should be reported to the United States district attorney within and for the district where they are committed.

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.

Suits are commenced in many States by other process than writ, viz: summons, warrant, publication, petition, &c., 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 five 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, &c., *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."

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

It is only upon conveyances of realty *sold* that conveyance stamps are necessary. A deed of real estate made without valuable consideration need not be stamped as a conveyance, but if it contains covenants, such, for instance, as a covenant to warrant and defend the title, it should be stamped as an agreement or contract.

When a deed purporting to be a conveyance of realty sold, and stamped accordingly, is inoperative, a deed of confirmation, made simply to cure the defect, requires no stamp. In such case, the second deed should contain a recital of the facts, and should show the reasons for its execution.

A conveyance of realty sold subject to a mortgage should be stamped according to the consideration, or the value of the property *unencumbered*. The consideration in such case is to be found by adding the amount paid for the equity of redemption to the mortgage debt. The fact that one part of the consideration is paid to the mortgagor and the other part to the mortgagee does not change the liability of the conveyance.

A receipt for a sum of money exceeding twenty dollars and not being for satisfaction of any mortgage, or judgment or decree of court, is subject to a stamp duty of two cents; but no stamp is necessary upon a receipt for a *package* of money as distinguished from a receipt for a specified sum. If, however, the amount contained in the package is named in the receipt and exceeds the sum of twenty dollars, a stamp should be used.

A mere *copy* of an instrument is not subject to stamp duty unless it is a certified one, in which case a five-cent stamp should be affixed to the certificate of the person attesting it; but when an instrument is executed and issued in duplicate, triplicate, &c., as in the case of a lease of two or more parts, each part has the same legal effect as the other, and each should be stamped as an original.

Written or printed assignments of agreements, bonds, notes not negotiable, and of all other instruments the assignments of which



are not particularly specified in the foregoing schedule, should be stamped as agreements.

When, as is generally the case, the caption to a deposition contains other certificates in addition to the jurat to the affidavit of the deponent, such as a certificate that the parties were or were not notified, that they did or did not appear, that they did or did not object, &c., it is subject to a stamp duty of five cents.

When an attested copy of a writ or other process is used by a sheriff or other person in making personal service, or in attaching property, a five-cent stamp should be affixed to the certificate of attestation.

The stamp duty upon the probate of a will, or upon letters of administration, is based upon the sworn or declared value of all the estate and effects, real, personal, and mixed, undiminished by the debts of the estate for or in respect of which such probate or letters are applied for.

When the property belonging to the estate of a person deceased lies under different jurisdictions and it becomes necessary to take out letters in two or more places, the letters should be stamped according to the value of all the property, real, personal, and mixed, for or in respect of which the particular letters in each case are issued.

SCHEDULE OF STAMP DUTIES UPON ARTICLES IN SCHEDULE C, AND IN THE AMENDMENTS THERETO.

	Stamp Duty.
<i>Proprietary Medicines and Preparations.</i> —For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions whatsoever, sold, offered for sale, or removed for consumption and sale, by any person or persons whatever, where such packet, box, &c., with its contents, does not exceed, at retail price or value, the sum of twenty-five cents	1 cent.
Exceeding twenty-five and not exceeding fifty cents.	2 cents.
Exceeding fifty and not exceeding seventy-five cents.	3 cents.
Exceeding seventy-five cents and not exceeding one dollar	4 cents.
Exceeding one dollar, for every additional fifty cents, or fractional part thereof in excess of one dollar . .	2 cents.
Officinal preparations, and medicines mixed or compounded specially for any person according to the written recipe or prescription of any physician or surgeon	exempt.



- Perfumery and Cosmetics.*—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair dressing, hair restorative, hair dye, tooth-wash, dentifrice, tooth-paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, sold, offered for sale, or removed for consumption and sale, the same rates per package, &c., as for medicines and preparations.
- Friction Matches.*—For and upon every parcel or package of
 100 or less 1 cent.
 More than 100 and not more than 200 2 cents.
 For every additional 100, or fractional part thereof . . 1 cent.
- Wax Tapers,* double the rates for friction matches.
- Cigar Lights* made in part of wood, wax, glass, paper or other materials, in parcels or packages containing twenty-five lights or less in each parcel or package. 1 cent.
 When in parcels or packages containing more than twenty-five and not more than fifty lights 2 cents.
 For every additional twenty-five lights or fractional part of that number, one cent additional.
- Playing Cards.*—For and upon every pack not exceeding fifty-two cards in number irrespective of price or value 5 cents.
- Canned Meats, &c.*—For and upon every can, bottle, or other single package containing meats, fish, shell-fish, fruits, vegetables, sauces, sirups, prepared mustard, jams, or jellies, contained therein and packed or sealed, made, prepared, and sold, or offered for sale, or removed for consumption in the United States, on and after the first day of October, 1866, when such can, bottle, or other single package with its contents shall not exceed two pounds in weight. 1 cent.
 • For every additional pound or fractional part thereof, 1 cent.

Cigar lights and playing cards in the hands of manufacturers and dealers should be stamped according to the rates fixed by the law now in force. The fact that they were manufactured prior to August 1, 1866, and are stamped in accordance with the law in force at the time of manufacture, does not relieve them from payment of the increased rates by affixing additional stamps.

No stamp tax is imposed upon any uncompounded medicinal drug or chemical, nor upon any medicine compounded according to the United States or other national Pharmacopœia, or of which the full and proper formula is published in any of the dispensatories now or



hitherto in common use among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, *unless* sold or offered for sale or advertised under some other name, form, or guise than that under which they are severally denominated and laid down in such pharmacopœias, dispensatories, or journals.

No stamp tax is imposed upon medicines sold to or for the use of any person, which may be mixed and compounded for said person according to the written recipe or prescription of a physician or surgeon. But all medicinal articles whether simple or compounded by any rule, authority, or formula, published or unpublished, which are put up in a style or manner similar to that of patent or proprietary medicines in general, or advertised in newspapers or by public handbills, for popular sale and use, as having any special proprietary claim to merit, or to any peculiar advantage in mode of preparation, quality, use, or effect, whether such claim be real or pretended, are liable to the tax.

Stamps appropriated to denote the duty charged upon articles named in Schedule C, and in the amendments thereto, cannot be used for any other purpose; nor can stamps appropriated to denote the duty upon instruments be used in payment of the duties upon articles enumerated in this Schedule.

When proprietary stamps from a private die are used, if they are so affixed to the boxes, bottles, or packages, that, in opening the same, or in using the contents thereof, they shall and must be unavoidably and effectually destroyed, no cancellation is necessary; but if they cannot be so affixed, they should be cancelled in the ordinary manner by writing or imprinting thereon the initials and date. When general proprietary stamps are used, they must be cancelled by writing or imprinting thereon the date and the initials of the party using or affixing them.

When proprietary medicines and preparations, perfumery, and cosmetics are stamped according to their retail price or value in the immediate vicinity of the place of manufacture, no additional stamps are necessary upon them, whatever may be the price at which they are offered.

Any person who offers or exposes for sale any of the articles named in Schedule C, or in any of the amendments thereto, whether they are imported or of foreign or domestic manufacture, is to be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamp or stamps for denoting the tax paid thereon. The stamp tax upon such articles imported or of foreign manufacture is in addition to the import duties, but when such imported articles, except playing cards, lucifer or friction matches, cigar lights, and wax tapers, are sold in the original or unbroken packages in which the bottles or enclosures were packed by the manufacturer, no penalty is incurred for want of the proper stamp. When the packages are opened stamps should be affixed.



