

other power enabling them in this behalf, do hereby order as follows :—

1. From and after the eleventh day of this present month of April, notwithstanding anything in the said Order, foreign cattle landed within the said defined part of the Port of Hull may, under such regulations as the Commissioners of Her Majesty's Customs from time to time prescribe, be re-shipped therefrom and conveyed by vessel direct to the Port of Goole.

2. Provided that all cattle so re-shipped shall continue to be deemed foreign cattle.

*Arthur Helps.*

*Foreign Office, April 7, 1869.*

The Queen has been pleased to approve of M. Henri Eugène Astor Edouard Boisselier as Consul at Liverpool for His Majesty the Emperor of the French.

*Downing Street, April 7, 1869.*

The Queen has been pleased to appoint Frederick Aloysius Weld, Esq., to be Governor and Commander-in-Chief of the Colony of Western Australia and its Dependencies.

*Downing Street, April 8, 1869.*

The Queen has been pleased to appoint William Alexander Parker, Esq., to be Chief Justice of the Supreme Court of the Island of Saint Helena.

(C. 468.)

*Board of Trade, Whitehall,  
April 8, 1869.*

THE Right Honourable the Lords of the Committee of Privy Council for Trade have received, from the Secretary of State for Foreign Affairs, a Despatch from Her Majesty's Chargé d'Affaires and Consul-General at Lima, reporting that a Law has been voted by the Peruvian Congress which imposes a stamp duty on certain documents.

The following are the Articles of this Law :—

ART. 1. Every document of credit, either being a contract or its liquidation will require a stamp in the scale set forth by this enactment.

ART. 2. The stamps are to be of the following classes and values :

- 1st Class. Of twenty sols each stamp.
- 2nd Class. Of ten sols each stamp.
- 3rd Class. Of five sols each stamp.
- 4th Class. Of one sol each stamp.
- 5th Class. Of twenty-five cents each stamp.
- 6th Class. Of ten cents each stamp.

ART. 3. Custom-house papers are subject to the stamp duties on a scale as follows :—

- 1st. Large manifests to have a stamp of the 4th class for each copy.
- 2nd. Small manifests, policies of trans-shipment and re-shipment, a stamp of the 5th class.
- 3rd. Policies of clearance and of export a stamp of the 6th class.

ART. 4. The stamp duties on other kinds of documents are to be paid as follows :—

1st. For commercial accounts, receipts, invoices, policies of marine insurance and generally all sorts of private bills not specified in this law amounting from twenty up to five hundred sols, a stamp of the 6th class is required ; and from five hundred sols up to a thousand sols a stamp of the 5th class adding a similar stamp in equal proportion, viz., one of the 6th class for every 500 sols or fraction thereof, and one of the 5th class for every 1000 sols or fraction above 500.

2nd. On bills of exchange drawn and payable within national territory as high in amount as ten thousand sols, a stamp of the sixth class is required for every 500 sols, or fraction above 100 sols, amounting to above 10,000 sols, a stamp of the sixth class for every thousand sols, or fraction above 500.

3rd. On promissory notes and Fire and Life Insurance Policies a stamp of the fourth class for every 1,000 sols up to 5,000, above this amount, two stamps of the fifth class for every 1,000 sols, or fraction of 500 ; from 100 to 500 sols, a stamp of the fifth class, and from twenty to 100 sols a stamp of the sixth class.

4th. On law documents, being obligations, renewals of agreements, acknowledgements of debts, or companies with a constituted capital, stamps of the fifth class are to be affixed, equivalent to one per cent. of the amount specified in the document.

5th. On transfers of monies and furniture, or on shares of industrial or mercantile companies, stamps equivalent to one-half per cent. of their specified amounts are to be affixed.

6th. On account-sales, cessions, gifts, and in general on all contracts of transfer of immovable property, or on shares or rights of immovables, stamps are to be fixed equivalent to two per cent. on the value of said immovables.

ART. 5. Banks of issue pay annually in stamps on the amount of notes issued during the year, which has to be testified to by the General Accountant, the value which would correspond to the quadruple of this amount according to § 3 of the 4th Article ; cheques drawn on these banks are exempted herefrom.

ART. 6. Documents wherein the Government may constitute one of the parties are not exempt from the stamp duty.

ART. 7. Wherever a deficiency of stamps is found out to exist as not in accordance with the foregoing regulations, a fine of four times the amount of stamps required by such documents is imposed.

ART. 8. The stamp duties must be paid by those signing the document, unless a different arrangement has been consented to.

ART. 9. In deeds of gift wherein the value is not set forth, the granters have, previously to the signing of the deed, to apply for a valuation of the object in question. Said valuation to be made by two valutors named, one by the administrator of the respective public treasury or the political authority in places where no such offices exist, and the other by the interested party—in case of non-agreement the two valutors are to appoint an umpire.

In gifts of immoveable property the valuation may be dispensed with, the item paid for territorial contribution to serve as a basis, calculated over a value of six per cent. annually on the one the ground is worth.

ART. 10. The stamp shall be sold in the Fiscal offices only ; these may entrust a sub-sale to persons