ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. XIV.

An Act for granting to His Majeſty certain Stamp Duties on Indentures of Clerkſhips to Solicitors and Attornies in any of the Courts in *England* therein mentioned. [28th *March* 1794.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and make ſuch permanent Addition to the Publick Revenue as ſhall be adequate to the increaſed Charge occaſioned by any Loan to be raiſed or Stock to be created by virtue of any Act or Acts for that Purpoſe to be paſſed in this Seſſion of Parliament; have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral new and additional Rates and Duties herein-after reſpectively mentioned; and do therefore moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King'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, That, within the Bills of Mortality, from and after the Fifth Day of *February* One thouſand ſeven hundred and ninety-four, and in every other Part of *England* and in *Wales*, from and after the Tenth Day of *February* One thouſand ſeven hundred and ninety-four, there ſhall be raiſed, levied, collected, and paid unto and for the Uſe of His Majeſty, his Heirs and Succeſſors, for and in reſpect of every Contract in Writing made after the ſaid Fifth and Tenth Days of *February* One thouſand ſeven hundred and ninety-four reſpectively, whereby any Perſon ſhall become bound to ſerve as a Clerk, in order to his Admiſſion as a Solicitor or Attorney in any of the Courts of Law or Equity herein-after mentioned, in purſuance of the Laws now in Force for the better Regulation of Solicitors and Attornies, the new and additional Rates and Duties following, over and above all other Rates or Duties payable by Law upon or in reſpect of the ſame; that is to ſay, For and upon every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, printed, or written any ſuch Contract made, whereby any Perſon is or ſhall become bound to ſerve as a Clerk as aforeſaid, in order to his Admiſſion as a Solicitor or Attorney in any of His Majeſty's Courts at *Weſtminſter*,

Preamble.

After *Feb.* 5, 1794, within the Bills of Mortality, and *Feb.* 10, in any other Part of *England* and *Wales*, the following additional Stamp Duties to be paid:

For every Contract to ſerve as a Clerk in order to Admiſſion as a Solicitor or Attorney in any Court

at *Weſtminſter*, 100*l.* and in order to Admiſſion into any Court of Great Seſſions in *Wales*, *Cheſter*, *Lancaſter*, or *Durham*, or in any Court in *England* holding Pleas, where the Debt ſhall amount to 40*s.* 50*l.*

minſter, there ſhall be charged a Stamp Duty of One hundred Pounds; and for and upon every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, printed, or written any ſuch Contract made, whereby any Perſon is or ſhall become bound to ſerve as a Clerk as aforeſaid, in order to his Admiſſion as a Solicitor or Attorney in any of the Courts of Great Seſſions in *Wales*, or in the Counties Palatine of *Cheſter*, *Lancaſter*, or *Durham*, or in any Court of Record in *England* holding Pleas, where the Debt or Damage ſhall amount to Forty Shillings, and not in any of the ſaid Courts at *Weſtminſter*, there ſhall be charged a Stamp Duty of Fifty Pounds.

No ſuch Clerk ſhall be admitted unleſs the Indenture be inrolled, with an Affidavit, within 6 Months, &c.

II. And be it further enacted, That no Perſon who by any ſuch Contract as aforeſaid, made after the ſaid Fifth and Tenth Days of *February* One thouſand ſeven hundred and ninety-four reſpectively, as herein-before mentioned, is or ſhall be bound to ſerve as a Clerk as aforeſaid, ſhall be admitted to be a Solicitor or Attorney in any of the ſaid Courts, unleſs the Indenture or other Writing containing ſuch Contract, duly ſtamped according to the Directions of this Act, ſhall be inrolled or regiſtered with the proper Officer, to be appointed for that Purpoſe in the Court wherein ſuch Perſon ſhall propoſe to be afterwards admitted a Solicitor or Attorney by virtue of his Service under ſuch Contract, together with an Affidavit of the Time of the Execution of ſuch Contract by ſuch Clerk; and in caſe ſuch Indenture or other Writing ſhall not be inrolled or regiſtered in ſuch Court within Six Months next after the Execution thereof, together with ſuch Affidavit of the Time of the Execution of ſuch Contract, then and in ſuch Caſe the Service of ſuch Clerk, under ſuch Indenture or Writing, ſhall be deemed to commence from the Time of ſuch Inrollment or Regiſtry only, and not from the Execution of ſuch Indenture or Writing; any Uſage or Cuſtom to the contrary notwithſtanding.

Every ſuch Clerk, previous to his being permitted to practiſe, ſhall make an Affidavit of the Payment of the Duty, &c.

III. And be it further enacted by the Authority aforeſaid, That every Perſon to be admitted a Solicitor or Attorney in any of the ſaid Courts by virtue of any ſuch Contract as aforeſaid, made after the ſaid Fifth and Tenth Days of *February* One thouſand ſeven hundred and ninety-four reſpectively, as herein-before mentioned, and Service under the ſame, before he ſhall be permitted to practiſe as a Solicitor or Attorney in ſuch Court, or to be inrolled or regiſtered therein, ſhall make an Affidavit of the due Payment of the Duty by this Act impoſed, and ſhall inſert in ſuch Affidavit the Sum paid in reſpect thereof, and alſo ſhall ſpecify the Name and Place of Abode of the Perſon or Perſons with whom ſuch Contract of Service was entered into, the Time of the Execution thereof, and the Time of inrolling or regiſtering the ſame; and in caſe ſuch Perſon ſhall have been previouſly admitted a Solicitor or Attorney in ſome other Court, ſhall alſo ſpecify in ſuch Affidavit the Court in which he has been ſo admitted, and the Time of his Admiſſion therein, and ſhall cauſe the ſame to be duly filed in the Court in which he propoſes to be ſo admitted a Solicitor or Attorney with the proper Officer (to be appointed by each ſuch Court for receiving and filing ſuch Affidavits); and every ſuch Affidavit ſhall be produced and openly read in the Court in which ſuch Perſon ſhall be admitted a Solicitor or Attorney, before he ſhall be inrolled or regiſtered therein.

If any Perſon not admitted in One of the

IV. And be it further enacted, That, from and after the paſſing of this Act, in caſe any Perſon, other than ſuch Perſon who ſhall have been admitted

mitted an Attorney in One of the Courts of Great Seſſions in *Wales*, or of the Counties Palatine of *Cheſter*, *Lancaſter*, or *Durham*, or in ſome other Court of Record in *England* where Attornies have been accuſtomally admitted and ſworn, by virtue of a Contract made before the ſaid Fifth and Tenth Days of *February* One thouſand ſeven hundred and ninety-four reſpectively, as herein-before mentioned, and a Service in purſuance thereof, or who ſhall have been admitted a Solicitor in One of the ſaid Courts of Great Seſſions, or of the ſaid Counties Palatine, or ſome other inferior Court of Equity in *England*, by virtue of a like Contract and Service, and according to the Directions of the ſeveral Acts now in force for the Regulation of Attornies and Solicitors reſpectively, ſhall, in his own Name, or in the Name of any other Perſon, ſue out any Writ or Proceſs, or commence, proſecute, or defend any Action or Suit, or any Proceedings in any of the ſaid Courts at *Weſtminſter*, as an Attorney or Solicitor, for or in Expectation of any Gain, Fee, or Reward, without being admitted and inrolled an Attorney or Solicitor in One of the ſaid Courts at *Weſtminſter* according to the Directions of the ſeveral Acts in force for the Regulation of Attornies and Solicitors, every ſuch Perſon ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds; One Moiety thereof to the Uſe of His Majeſty, His Heirs and Succeſſors, and the other Moiety, with full Coſts of Suit, to the Uſe of ſuch Perſon who ſhall proſecute for the ſaid Offence by Action of Debt, Bill, Plaint, Suit, or Information in any of His Majeſty's Courts of Record at *Weſtminſter*, wherein no Protection, Wager of Law, nor more than One Imparlance ſhall be allowed; and ſuch Perſon is hereby alſo made incapable to maintain or proſecute any Action or Suit in any Court of Law or Equity for any Fee, Reward, or Diſburſements on account of proſecuting, carrying on, or defending any ſuch Action, Suit, or Proceeding.

Courts of Great Seſſions in *Wales*, &c. by virtue of a Contract prior to the Days before mentioned, ſhall, in his own or another Name, ſue out any Writ, &c. in the Courts at *Weſtminſter*, without being admitted in One of them, he ſhall forfeit 100*l.* &c.

V. Provided always, and be it further enacted, That any Perſon who ſhall be admitted to be a Solicitor or Attorney in any of His Majeſty's Courts at *Weſtminſter* by virtue of any ſuch Contract as aforeſaid, and Service under the ſame, and ſhall have duly paid the Duty of One hundred Pounds by this Act impoſed, may be admitted to be a Solicitor or Attorney in all or any of the Courts in this Act mentioned, without Payment of any further Stamp Duty in purſuance of this Act, ſubject nevertheleſs to all and every the Proviſions preſcribed by Law with relation to the Admiſſion of Solicitors and Attornies in ſuch Courts reſpectively, before the paſſing of this Act.

Perſons admitted in any Court at *Weſtminſter* who ſhall have paid the Duty of 100*l.* may be admitted in any other of the before-mentioned Courts, without Payment of any further Duty; as alſo

VI. Provided alſo, and be it further enacted, That any Perſon who ſhall be admitted a Solicitor or Attorney in any of the Courts of Great Seſſions in *Wales*, or in any Court in the ſaid Counties Palatine, or in any inferior Court aforeſaid, by virtue of any ſuch Contract as aforeſaid, and Service under the ſame, and ſhall have paid the ſaid Duty of Fifty Pounds by this Act impoſed, may be admitted a Solicitor or Attorney in any of the Courts aforeſaid (except the ſaid Courts at *Weſtminſter*) without Payment of any further Stamp Duty in purſuance of this Act, ſubject nevertheleſs to the like Proviſions and Reſtrictions of former Laws in relation to ſuch Admiſſions.

Perſons admitted in any Court of Great Seſſions in *Wales*, &c. who ſhall have paid the Duty of 50*l.* (except the Courts at *Weſtminſter*).

VII. Provided alſo, and be it further enacted, That any Perſon who ſhall have been admitted a Solicitor or Attorney in any of the Courts aforeſaid, by virtue of any Contract *bona fide* made, and of his Service under

Perſons admitted in any of the Courts aforeſaid by virtue of Con-

tracts made prior to the Days before-mentioned, may be admitted in any other of them without Payment of any further Duty.

under the ſame, actually commenced before the Fifth and Tenth Days of *February* One thouſand ſeven hundred and ninety-four reſpectively, as herein-before mentioned, may be admitted a Solicitor or Attorney in all or any other of the Courts aforeſaid, without Payment of any Stamp Duty by this Act impoſed, in ſuch Manner and ſubject to ſuch Regulations as he might have been admitted therein before the paſſing of this Act.

Articled Clerks having paid the Duty ſhall not be ſubject to any Duty for new Contracts with other Maſters.

VIII. Provided alſo, and be it further enacted, That if any Perſon, having been articled to any Attorney or Solicitor for the Term of Five Years, and having duly paid the Duty by this Act impoſed (in caſe ſuch Articles ſhall have been entered into after the ſaid Fifth or Tenth Days of *February* One thouſand ſeven hundred and ninety-four reſpectively), ſhall, on the Event of ſuch Attorney or Solicitor dying or leaving off his Practice, or of ſuch Articles being cancelled or diſcharged, or on any other Event, before the Expiration of ſuch Term of Five Years, enter into any ſubſequent Contract with any other Attorney or Solicitor to ſerve him as his Clerk for the Reſidue of the ſaid Term of Five Years, ſuch laſt-mentioned Contract ſhall not be ſubject to or chargeable with any of the Duties by this Act impoſed; any Thing herein contained to the contrary notwithſtanding.

Duties to be under the Care of the Commiſſioners of Stamp Duties.

IX. And be it further enacted by the Authority aforeſaid, That for the more effectual levying, raiſing, collecting, and paying all the ſaid Duties herein-before granted, the ſame ſhall be under the Government, Care, and Management of the Commiſſioners for the Time being, appointed to manage the Duties charged on ſtamped Vellum, Parchment, and Paper, who, or the major Part of them, are hereby required and impowered to employ the neceſſary Officers under them for that Purpoſe, and to cauſe ſuch new Stamps to be provided, to denote the ſaid ſeveral new and additional Duties reſpectively, as ſhall be requiſite in that Behalf, and to do all other Things neceſſary to be done for putting this Act in Execution with relation to the ſaid ſeveral Duties herein-before granted, in the like and in as full and ample a Manner as they, or the major Part of them, are authorized to put in Execution any former Law concerning ſtamped Vellum, Parchment, or Paper.

Parchments for Contracts to be ſtamped prior to being ingroſſed;

X. And be it further enacted by the Authority aforeſaid, That all Vellum, Parchment, and Paper, liable to the Duties hereby charged, ſhall, before the ſame ſhall be ingroſſed, printed, or written upon, be brought to the head Office for ſtamping or marking Vellum, Parchment, and Paper, and the ſaid Commiſſioners, by themſelves or by their Officers employed under them, ſhall forthwith, upon Demand to them made by any Perſon or Perſons, from Time to Time, ſtamp or mark, as this Act directs, any Quantities or Parcels of Vellum, Parchment, or Paper, as ſhall be brought to them for that Purpoſe, the Perſons ſo bringing the ſame paying to the Receiver General of the Stamp Duties for the Time being, or his Deputy or his Clerk, the ſeveral Duties payable for the ſame by virtue of this Act.

But only One Part need be then ſtamped, and the Duplicate ſhall be ſtamped after Execution, on

XI. Provided always, and be it further enacted, That where any ſuch Contract ſhall be made by Indentures of different Parts, or Duplicates of any ſuch Contract, ſhall be executed by the ſeveral Parties thereto, it ſhall be ſufficient to ſtamp or mark One ſuch Part or One ſuch Indenture or Writing only with the Stamp or Mark herein-before required

required to be provided to denote the ſaid Duties before ſuch Contract ſhall be ingroſſed, printed, or written thereon, and that it ſhall and may be lawful for the ſaid Commiſſioners to provide One other Stamp or Mark, to be put upon ſuch other Part or Duplicate of ſuch Indentures or Writing which ſhall not have been ſo ſtamped as aforeſaid, and to cauſe ſuch other Part or Duplicate of ſuch Indenture or other Writing, to be ſtamped or marked therewith, on ſufficient Proof being made to the Satisfaction of the ſaid Commiſſioners, or the major Part of them, of the due Payment of the Duties by this Act impoſed thereon, at any Time after the Execution thereof, which Stamp or Mark, ſhall be diſtinguiſhable from any other Stamp or Mark uſed or provided to be uſed by the ſaid Commiſſioners, by virtue of this or any other Act of Parliament; and every ſuch other Part or Duplicate of ſuch Indenture or other ſuch Writing as aforeſaid, which ſhall be duly ſtamped or marked with ſuch Stamp or Mark as laſt aforeſaid, ſhall be as available in the Law, and of the like Force and Effect in all Reſpects whatever, as if the Vellum, Parchment, or Paper, whereon the ſame ſhall be ingroſſed, printed, or written, had been duly ſtamped before the ingroſſing, printing, or writing the ſame thereon; any Thing in this Act before contained to the contrary hereof notwithſtanding.

Proof of Payment of Duty.

XII. And be it further enacted by the Authority aforeſaid, That the ſame Allowance ſhall be made on preſent Payment of the ſaid ſeveral Duties granted by this Act, and in ſuch Manner as by any former Law relating to ſtamped Vellum, Parchment, and Paper is allowed.

The uſual Allowance to be made for prompt Payment of Duty.

XIII. And be it further enacted by the Authority aforeſaid, That ſuch Stamps as the ſaid Commiſſioners are hereby directed and authorized to provide and uſe, ſhall and may be altered and renewed, from Time to Time, in ſuch Manner as any other Stamps under the Management of the ſaid Commiſſioners are by any former Law relating to ſtamped Vellum, Parchment, and Paper, directed to be altered and renewed; and that all Perſons who ſhall have in their Cuſtody or Poſſeſſion any Vellum, Parchment, or Paper, marked with any Stamp or Mark, before the ſame ſhall have been ſo altered or renewed, ſhall have the like Remedy and Allowance as by any former Law relating to ſtamped Vellum, Parchment, or Paper, is in like Caſes directed.

Stamps may be altered.

XIV. And be it further enacted by the Authority aforeſaid, That if any Perſon ſhall counterfeit or forge, or procure to be counterfeited or forged, any Seal, Stamp, or Mark, to reſemble any Seal, Stamp, or Mark, directed or allowed to be uſed by this Act, for the Purpoſe of denoting the Duties by this Act granted, or ſhall counterfeit or reſemble the Impreſſion of the ſame, with an Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, or ſhall utter, vend, or ſell, any Vellum, Parchment, or Paper, liable to ſuch Stamp Duty, with ſuch counterfeit Stamp or Mark thereupon, knowing the ſame to be counterfeit, or ſhall privately or fraudulently uſe any Seal, Stamp, or Mark, directed or allowed to be uſed by this Act, with Intent to defraud His Majeſty, His Heirs and Succeſſors, of any of the ſaid Duties, every Perſon ſo offending, and being thereof lawfully convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

Perſons counterfeiting Stamps, &c. guilty of Felony.

XV. And

Powers, &c. of former Acts relative to Stamp Duties to extend to this Act.

XV. And be it further enacted by the Authority aforeſaid, That all Powers, Proviſions, Articles, Clauſes, Penalties, and Forfeitures, and Diſtributions of Penalties and Forfeitures, and all other Matters and Things preſcribed or appointed by any former Act or Acts of Parliament, relating to the Duties on ſtamped Vellum, Parchment, and Paper (and not hereby altered), ſhall be of full Force and Effect, with relation to the additional and new Rates and Duties hereby impoſed, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring the ſaid additional and new Rates and Duties, according to the true Intent and Meaning of this Act, as fully to all Intents and Purpoſes as if the ſame had ſeverally and reſpectively been hereby re-enacted, with relation to the ſaid additional and new Rates and Duties.

Duties to be paid to the Receiver General of Stamp Duties who ſhall pay the ſame into the Exchequer.

XVI. And be it further enacted by the Authority aforeſaid, That the ſeveral Duties herein-before granted, ſhall be paid from Time to Time into the Hands of the Receiver General for the Time being, of the Duties on ſtamped Vellum, Parchment, and Paper, who ſhall pay the ſame (the neceſſary Charges of raiſing, paying, and accounting for the ſame being deducted) into the Receipt of the Exchequer, at ſuch Time and in ſuch Manner as the Duties charged on ſtamped Vellum, Parchment, and Paper are directed to be paid, and the ſaid Money ſo paid into the ſaid Receipt as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charges occaſioned by any Loan of this Seſſion, and for 10 Years to be kept ſeparate from other Monies.

XVII. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the ſeveral Rates or Duties hereby granted, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock created or to be created, by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt diſtinctly and apart from all other Branches of the Publick Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

General Iſſue.

Treble Coſts.

XVIII. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall at any Time or Times be ſued, moleſted, or proſecuted for any Thing by him or them done or executed in purſuance of this Act, or of any Clauſe, Matter, or Thing herein contained, ſuch Perſon or Perſons ſhall or may plead the General Iſſue, and give the Special Matter in Evidence for his or their Defence; and if upon the Trial a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs become nonſuited, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs.

5 FINIS.