ANNO TRICESIMO QUARTO

Georgii III. Regis.

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CAP. XXXII.

An Act for enabling the Commiſſioners of the Stamp Duties to ſtamp Bills of Exchange and Notes in certain Caſes. [17th *April* 1794.]

Preamble.

31 *Geo.* III. Cap. 25.

WHEREAS by an Act, made and paſſed in the Thirty-firſt Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties now charged on Bills of Exchange, Promiſſory Notes, and other Notes, Drafts, and Orders, and on Receipts; and for granting other Duties in lieu thereof*; certain Stamp Duties were impoſed on Bills of Exchange, Promiſſory Notes, and other Notes reſpectively; and it was thereby enacted, that all Vellum, Parchment, and Paper, before any Bill of Exchange, Promiſſory Note, or other Note, liable to any Stamp Duty by the ſaid Act impoſed, ſhould be ingroſſed, printed, or written thereon, ſhould be brought to the Head Office for ſtamping ſuch Vellum, Parchment, and Paper, and that it ſhould not be lawful for the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, or their Officers, to ſtamp any Vellum, Parchment, or Paper, at any Time after any Bill of Exchange, Promiſſory Note, or other Note,

Draft, or Order, ſhould be written thereon, under any Pretence whatſoever: And whereas Caſes may have ariſen where, through Fraud or Impoſition, innocent Perſons may have taken ſuch Securities without Stamps, or without Stamps of the proper Denomination or Value, and the *bona fide* Holders of ſuch Securities may be prevented from recovering their juſt Demands by reaſon that the ſame, not being ſtamped in purſuance of the ſaid recited Act, cannot be given in Evidence in any of His Majeſty's Courts; and it is therefore expedient to give Relief in the Caſes and under the Circumſtances herein-after mentioned: May it therefore pleaſe 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 it ſhall and may be lawful for any Perſon or Perſons, who, on the Firſt Day of *January* One thouſand ſeven hundred and ninety-four, was or were the Holder or Holders of any Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, liable to any Stamp Duty by virtue of the ſaid recited Act, which ſhall not have been ſtamped, or which ſhall have been ſtamped with a Stamp of a lower Denomination or Value than is required by the ſaid Act, to produce the ſame, or cauſe the ſame to be produced, at any Time before the Firſt Day of *January* One thouſand ſeven hundred and ninety-five, to the Commiſſioners appointed to manage the ſaid Duties at the Head Office of Stamps in *Middleſex*, or to ſuch Officer or Officers as the ſaid Commiſſioners, or the major Part of them, ſhall, by Writing under their Hands, appoint for ſuch Purpoſe; and the ſaid Commiſſioners, or the major Part of them, are hereby reſpectively impowered and required to examine, upon Oath or ſolemn Affirmation, all and every Perſon and Perſons producing ſuch Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, and alſo ſuch other Perſon and Perſons as ſhall be tendered to them reſpectively, to give Evidence touching the ſame, and all Perſons whom ſuch Commiſſioners, or the major Part of them, ſhall think neceſſary to be examined touching ſuch Bill of Exchange, Promiſſory or other Note, Draft, or Order, ſo produced; and upon due Proof made to the Satisfaction of ſuch Commiſſioners, or the major Part of them, that the Perſon or Perſons by whom or on whoſe Behalf ſuch Bill of Exchange, Promiſſory, or other Note, Draft, or Order, as aforeſaid, ſhall be produced, was or were poſſeſſed of the ſame on the ſaid Firſt Day of *January* One thouſand ſeven hundred and ninety-four, and that the ſame came into his, her, or their Hands, upon a precedent valuable Conſideration, without Fraud or Colluſion, and as the true and lawful Proprietor thereof, and alſo upon Proof made to the Satisfaction of ſuch Commiſſioners, or ſuch Officer or Officers as aforeſaid, that ſuch Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, was taken by ſuch Holder or Holders thereof as aforeſaid, without ſuch Stamp, as is required by the ſaid Act, through Fraud or Impoſition, without any fraudulent Intention in ſuch Holder or Holders thereof to evade the Payment of the ſaid Duties by the ſaid Act impoſed; and if all and every ſuch Perſon and Perſons as aforeſaid, who ſhall be thereunto required, ſhall fully anſwer all lawful Queſtions relating to ſuch Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, put to him, her, or them, by the ſaid Commiſſioners, or the major Part of them, to the Satisfaction of ſuch Commiſſioners,

Holders of Bills of Exchange, &c. on *Jan.* 1, 1794, liable to Stamp Duty by recited Act, and not ſtampt or improperly, may before *Jan.* 1, 1795, on Proof of no fraudulent Intention have them ſtampt.

missioners, then and in such Case it shall and may be lawful for the said Commissioners, or the major Part of them, to direct the proper Officer or Officers, and such Officer or Officers is and are hereby required, upon Payment of the Duty payable on such Vellum, Parchment, or Paper, by the said recited Act, and the Sum of Ten Pounds over and above the said Duty, to mark or stamp such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, with the proper Mark or Stamp, and to give a Receipt for the Duty and Sum of Ten Pounds so paid on the Back of such Bill of Exchange, Promissory Note, or other Note, Draft, or Order; and every such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, so stamped, shall have and be deemed of the like Force and Validity in the Law, as if the same had been duly stamped according to the Directions of the said recited Act; and every Person or Persons procuring such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, to be stamped as directed by this Act, shall be and is hereby indemnified, freed, and discharged, from and against all Penalties and Forfeitures incurred by reason of such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, not having been duly stamped according to the Directions of the said Act.

Commissioners of Stamps may order such Bills, &c. to be stampt on Payment of the Duty, and 10 *l.*

II. And be it further enacted, That if any Person or Persons whom the said Commissioners shall judge necessary to be examined, touching any such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, as aforesaid, shall reside out of the Limits of the Head Office of Stamps in *Middlesex*, and the said Commissioners shall think fit to dispense with the Examination of such Person or Persons before the said Commissioners, it shall and may be lawful for the said Commissioners, or the major Part of them, by Writing under their Hands, to which a Copy of such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, shall be annexed, to require by Name any of their Head Distributors of Stamps to examine such Person or Persons touching such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, on Oath or Affirmation, (which Oath or Affirmation every such Distributor is hereby impowered to administer), and such Distributor shall cause such Examination to be reduced into Writing, at the Costs of the Person or Persons requiring such Bill of Exchange, Promissory Note, or other Note, Draft, or Order, to be stamped, and shall also cause such Examinations respectively to be signed by the Persons so examined respectively, and shall transmit the same to the said Commissioners at the Costs of such Person or Persons as aforesaid; all which Costs the said Commissioners, or the major Part of them, or their Officer or Officers specially to be appointed by them for such Purpose, shall ascertain and settle at such reasonable Sum as shall be requisite for the Expence and Trouble to which such Distributor may be put in taking and returning such Examination.

Commissioners may require Head Distributors of Stamps to examine Witnesses residing out of the Limits of the Head Office of Stamps, &c.

III. And be it further enacted by the Authority aforesaid, That if any Person or Persons, upon Examination upon Oath or Affirmation before the said Commissioners, or any other Person or Persons authorized by this Act to administer such Oath or Affirmation, touching any of the Matters aforesaid, shall wilfully and corruptly give false Evidence, or shall wilfully and corruptly swear, affirm, or alledge, any Matter or Thing which shall be false or untrue, every such Person or Persons so offending, and

Persons giving false Evidence to be subject to the Penalties for Perjury.

and being thereof duly convicted, ſhall be, and is and are hereby declared to be ſubject and liable to ſuch Pains and Penalties as by any Law now in being Perſons convicted of wilful and corrupt Perjury are ſubject and liable to.

FINIS.