ANNO TRICESIMO QUINTO

Georgii III. Regis.

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CAP. XXX.

An Act for granting to His Majesty several additional Duties on Stamped Vellum, Parchment, and Paper; and for repealing a certain Exception as far as relates to Bonds given as Security for the Payment of One hundred Pounds or under, contained in an Act of the Twenty-third Year of His present Majesty's Reign. [28th *April* 1795.]

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 making such permanent Addition to the Publick Revenue as shall be adequate to the increased Charge occasioned by any Loan to be made, 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 Duties herein-after mentioned; and do 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, from and after the Fifth Day of *July* One thousand seven hundred and Preamble.

From *July* 5, the following additional Duties to be paid:

and ninety-five, there ſhall be raiſed, levied, collected, and paid, throughout the Kingdom of *Great Britain*, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral new and additional Stamp Duties following; that is to ſay,

Affidavits for which 6*d.* is payable by Act 32 *Geo* II 6*d.*

For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Affidavit ſhall be ingroſſed, written, or printed, for which the Stamp Duty of Sixpence is payable by virtue of an Act made in the Thirty-ſecond Year of the Reign of His late Majeſty, there ſhall be charged the additional Stamp Duty of Sixpence:

Copies of ſuch Affidavits read in Court, 6*d.*

For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Copy of ſuch Affidavit as is before charged, that ſhall be filed or read in any Court, ſhall be ingroſſed, written, or printed, there ſhall be charged the additional Stamp Duty of Sixpence:

Depoſitions taken before the Courts of Seſſions, &c. 6*d.*

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, written, or printed, any Depoſition or Depoſitions of a Witneſs or Witneſſes, taken in any Cauſe or Suit before the Court of Seſſions, or Commiſſion of Tiends, or Court of Admiralty in *Scotland*, or Commiſſary Court of *Edinburgh*, or in any Civil Cauſe before any inferior Court in *Scotland*, or whereupon any Affidavit or written Depoſition, produced in the Court of Exchequer in *Scotland*, ſhall be ingroſſed, written, or printed, there ſhall be charged an additional Stamp Duty of Sixpence:

Original Writs (except where a Writ of *Capias* iſſues) *Subpœna*, &c. 1*s.*

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, written, or printed, any original Writ, (except ſuch Original upon which a Writ of *Capias* iſſues), *Subpœna*, Bill of *Middleſex*, *Latitat*, Writ of *Capias*, *Quominus*, Writ of *Dedimus Poteſtatem* to take Anſwers, examine Witneſſes, or appoint Guardians, or any other Writ whatſoever, or any other Proceſs or Mandate that ſhall iſſue out or paſs the Great Seals of any of the Courts at *Weſtminſter*, Courts of Great Seſſions in *Wales*, Courts in the Counties Palatine, or any other Court whatſoever holding Plea, where the Debt or Damage doth amount to Forty Shillings, or above, or the Thing in Demand is of that Value, (Writs of Covenant for levying Fines, Writs of Entry for ſuffering Common Recoveries, and Writs of *Habeas Corpus*, always excepted), there ſhall be charged an additional Stamp Duty of One Shilling:

Agreement for which 6*s.* are payable by Act 23 *Geo.* III, 1*s.*

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Agreement ſhall be ingroſſed, written, or printed, for which the Stamp Duty of Six Shillings is payable by virtue of an Act made in the Twenty-third Year of the Reign of His preſent Majeſty, there ſhall be charged an additional Stamp Duty of One Shilling:

Indentures, &c. for which 1*s* is payable by Act 23 *Geo.* III, 1*s.*

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, written, or printed, in *Great Britain*, any Indenture, Leaſe, Bond, or other Deed, for which a Stamp Duty of One Shilling is payable by virtue of an Act, made in the Twenty-third Year of the Reign of His preſent Majeſty, there ſhall be charged an additional Stamp Duty of One Shilling:

Additional Duties on Probates of Wills, or Letters of Adminiſtration.

And for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, written, or printed, any Probate of a Will, or Letters of Adminiſtration, for any Eſtate of or above the Value of One thouſand Pounds, over and above all other Rates

and Duties already impoſed thereon, there ſhall be charged a further additional Duty of Two Pounds and Ten Shillings; and where the Eſtate is of or above the Value of Two thouſand Pounds, a further additional Duty of Two Pounds and Ten Shillings; and where the Eſtate is of or above the Value of Five thouſand Pounds, a further additional Duty of Five Pounds; and where the Eſtate is of or above the Value of Ten thouſand Pounds, a further additional Duty of Ten Pounds.

Duties to be under the Management of Commiſſioners of Stamps.

II. And be it further enacted by the Authority aforeſaid, That, for the more effectual levying, 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 empowered to employ the neceſſary Officers under them for that Purpoſe; and, in order to denote the Duties payable by virtue of this Act, whenever they ſee Occaſion, to uſe ſuch Stamps as ſhall have been heretofore provided to denote any former Duties on Stamped Vellum, Parchment, or Paper, or to cauſe new Stamps to be provided for that Purpoſe, or One New Stamp to denote the former Duties, and alſo the Duties granted by this Act; and to alter or renew the ſame reſpectively from Time to Time, 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 authoriſed to put in Execution any former Law concerning Stamped Vellum, Parchment, or Paper.

23 *Geo.* III, Cap. 58, recited.

III. And whereas by an Act, made in the Twenty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional and new Duties upon Stamped Vellum, Parchment, and Paper; and alſo for repealing certain Exemptions from the Stamp Duties*, it was enacted, That, from and after the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-three, there ſhould be raiſed, levied, collected, and paid, throughout the Kingdom of *Great Britain*, unto the Uſe of His Majeſty, His Heirs and Succeſſors, the Rates and Duties following; that is to ſay, For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, written, or printed, in *Great Britain*, any Indenture, Leaſe, or other Deed, for which a Stamp Duty of One Shilling and Sixpence is payable by virtue of an Act, made in the Seventeenth Year of the Reign of His preſent Majeſty, (except Bonds given as Security for the Payment of any Sum or Sums of Money), there ſhall be charged an additional Stamp Duty of One Shilling: Be it further enacted by the Authority aforeſaid, That, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-five, the ſaid Exception, as far as the ſame relates to Bonds given as Security for the Payment of any Sum or Sums of Money amounting to One hundred Pounds, or any leſs Sum, ſhall be, and is hereby repealed.

Exemption in recited Act of Bonds, as far as relates to Bonds for 100 *l.* and under, repealed.

Perſons counterfeiting Stamps, &c. to ſuffer Death.

IV. And be it further enacted by the Authority aforeſaid, That if any Perſon ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Stamp to reſemble any Stamp directed or allowed to be uſed by this Act, for the Purpoſe of denoting the Duties by this Act granted,

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 any Stamp Duty by this Act impoſed, with ſuch counterfeit Stamp or Mark thereupon, knowing the ſame to be counterfeit, or ſhall privately or fraudulently uſe any Stamp directed or allowed to be uſed by this Act, with Intent to defraud His Majeſty of the ſaid Duties; then 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.

Power of former Acts, not hereby altered, to extend to this Act.

V. 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 Stamp Duties on Vellum, Parchment, and Paper, (and not hereby altered), ſhall (as far as the ſame are applicable) be of full Force and Effect with Relation to the additional Duties hereby impoſed, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring, the ſaid additional 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 Duties.

Duties to be paid to the Receiver General of Stamps, &c.

VI. And be it further enacted by the Authority aforeſaid, That the Monies ariſing by the ſeveral Duties hereby granted or made payable, 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 Charge occaſioned by any Loan of this Seſſion.

VII. 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 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, 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.

VIII. And

VIII. 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. General Iſſue. Treble Coſts.

FINIS.