ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CXXXVI.

An Act to enable the Commiſſioners of Stamp Duties to ſtamp Deeds, and other Inſtruments, Bills of Exchange, Promiſſory and other Notes, in the Caſes therein mentioned. [20th *July* 1797.]

Preamble.

WHEREAS Deeds and other Inſtruments cannot be given in Evidence, nor are in any Manner available unleſs ſtamped with the proper Stamps, provided for ſuch Purpoſe: And whereas, from the Variety of Stamps provided for different Purpoſes, Miſtakes have ariſen and may again ariſe in the Uſe of ſuch Stamps, for Want of knowing the proper Denomination or Value required in particular Caſes: And whereas in many Inſtances ſuch Inſtruments cannot be ſtamped after Execution, without paying accumulated Penalties, under Acts paſſed from Time to Time for impoſing Stamp Duties: Be it therefore 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 if any Vellum, Parchment, or Paper, whereupon any Inſtrument, Matter, or Thing, (except Bills of Exchange, Promiſſory Notes, or other Notes, Drafts, or Orders),

Inſtruments (except Bills, &c.) on Stamps of a different Denomination,

but of an equal or greater Value than the proper Stamp, on Production at the Stamp Office, and Payment of the legal Duty and 5 *l.* Penalty, may be ſtampt with the proper Stamp.

ders), ſhall have been or ſhall be engroſſed, printed, or written, liable in reſpect thereof to be ſtamped with a Stamp or Stamps of a particular Denomination or Value, and whereon there is or ſhall be impreſſed any Stamp or Stamps of a different Denomination, but of an equal or greater Value with the Stamp or Stamps required at the Time of making, ſigning, or executing the ſaid Inſtrument, Matter, or Thing, ſhall be produced to the Commiſſioners of Stamp Duties at their Head Office of Stamps, or to ſuch Officer as the ſaid Commiſſioners, or the major Part of them, ſhall appoint for ſuch Purpoſe, it ſhall be lawful for the ſaid Commiſſioners, or their Officer as aforeſaid, in every ſuch Caſe, and upon Payment of the Duty by Law payable for ſuch Vellum, Parchment, or Paper, in reſpect of the Inſtrument, Matter, or Thing, engroſſed, printed, or written thereon, at the Time ſuch Vellum, Parchment, or Paper, ſhall be produced as aforeſaid, and One Penalty of Five Pounds, to ſtamp, or cauſe to be ſtamped, ſuch Vellum, Parchment, or Paper, (except as aforeſaid), with the proper Stamp or Stamps provided and in uſe for the ſame, at the Time ſuch Vellum, Parchment, or Paper, ſhall be produced to be ſtamped as aforeſaid, without making any Allowance for the Stamp or Stamps before marked thereon; and every Inſtrument, Matter, or Thing, ſo ſtamped, ſhall have and be deemed of the like Force and Validity in the Law, as if the ſame had been duly ſtamped before ſuch Inſtrument, Matter, or Thing, had been engroſſed, printed, or written thereon; any former Law to the contrary notwithſtanding.

Inſtruments (Bills, &c. excepted) unſtamped, or on Stamps of leſs than the legal Value, may be duly ſtampt on Payment of the Duty, and 10 *l.* Penalty, for each Skin, &c.

II. And be it further enacted, That where any Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any Matter or Thing (except Bills of Exchange, Promiſſory Notes, or other Notes, Drafts, or Orders) ſhall have been engroſſed, printed, or written, ſhall be brought to the ſaid Commiſſioners to be ſtamped after the ſame ſhall have been executed, the ſame not having been ſtamped with any Stamp, or having been ſtamped with a Stamp of leſs Value than is by Law required, and the Perſon or Perſons producing the ſame is deſirous of having the ſame duly ſtamped, but the ſame cannot, according to the Laws in Force, be ſtamped without Payment of accumulated Penalties, exceeding Ten Pounds beſides the Duty; that then and in every 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 to ſtamp the ſame, on Payment of the Duty by Law payable for ſuch Vellum, Parchment, or Paper, in reſpect of the Inſtrument, Matter, or Thing, engroſſed, printed, or written thereon, and One Penalty of Ten Pounds only for every ſuch Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, although the Duty payable for the ſame ſhall have been impoſed by more than One Act of Parliament, and notwithſtanding the Penalties thereupon may have accumulated to a larger Sum than the ſaid Sum of Ten Pounds; and every Inſtrument, Matter, or Thing, engroſſed, printed, or written, on any Vellum, Parchment, or Paper, ſo ſtamped as aforeſaid, ſhall have, and be deemed of the like Force and Validity in the Law, as if the Vellum, Parchment, or Paper, ſo ſtamped, had been duly ſtamped before ſuch Inſtrument, Matter, or Thing, had been engroſſed, printed, or written thereon; any former Law to the contrary notwithſtanding.

III. Pro-

III. Provided always, and be it further enacted, That in any Caſe where it ſhall appear to the Commiſſioners of Stamp Duties, upon Oath or Affirmation, to be made before any One or more of the ſaid Commiſſioners of Stamp Duties, (which Oath or Affirmation he is hereby authorized to adminiſter), or otherwiſe, to their Satisfaction, that any Inſtrument whatever required by Law to be engroſſed, printed, or written, on ſtamped Vellum, Parchment, or Paper, hath not been engroſſed, printed, or written, on Vellum, Parchment, or Paper, duly ſtamped as aforeſaid, either by Accident or Inadvertency, or from urgent Neceſſity, or unavoidable Circumſtances, and without any Intention in any Party or Parties thereto, to defraud His Majeſty of the Duties payable thereon, and ſuch Inſtrument ſhall be brought to the ſaid Commiſſioners to be ſtamped as aforeſaid within Sixty Days after the making or Execution thereof, it ſhall be lawful for ſuch Commiſſioners of Stamp Duties to remit the Penalty payable on ſtamping ſuch Inſtrument, or any Part thereof, as they ſhall deem expedient; and every Perſon concerned in engroſſing, printing, or writing, any ſuch Inſtrument, or in making or executing the ſame, ſhall be and is hereby freed, diſcharged, and indemnified, from all further Penalties and Forfeitures, than ſuch Penalties or Forfeitures or ſuch Parts thereof as ſhall not be ſo remitted by Order of the ſaid Commiſſioners of Stamp Duties.

If Inſtruments not duly ſtampt, without Intention of Fraud, be brought to be ſo ſtampt within 60 Days after Execution, the Commiſſioners may remit the Penalty, &c.

IV. And whereas the Commiſſioners of His Majeſty's Stamp Duties have not been able to ſupply the different Parts of the Kingdom with ſufficient Quantities of Vellum, Parchment, and Paper, ſtamped with the additional Duties granted by an Act of the preſent Seſſion of Parliament, before the Period appointed for the Commencement of the ſaid Duties, and ſeveral Perſons have neceſſarily uſed Inſtruments without ſuch Stamps; be it further enacted, That it ſhall be lawful for any Perſon or Perſons who ſhall have uſed, or ſhall, at any Time before the Twenty-ninth Day of *September* One thouſand ſeven hundred and ninety-ſeven, uſe any Vellum, Parchment, or Paper, on which ſuch additional Duty is impoſed, and which ſhall be duly ſtamped in the Manner required by the Laws in Force on and immediately before the paſſing of the ſaid Act, to bring or ſend the ſame to the ſaid Head Office at any Time before the Firſt Day of *November*, in order that the ſame may be ſtamped as aforeſaid, on Payment of the additional Duty granted by the ſaid Act, and it ſhall be lawful for the ſaid Commiſſioners of Stamp Duties, or their Officers appointed for ſuch Purpoſe, to ſtamp the ſame, on Payment of the ſaid additional Duty only, without any Penalty; and all and every Perſon and Perſons concerned in engroſſing, printing, or writing, any Matter or Thing, on ſuch Vellum, Parchment, or Paper, as aforeſaid, or in uſing the ſame in Manner aforeſaid, ſhall be and is and are hereby indemnified, freed, and diſcharged, from and againſt all Penalties and Forfeitures incurred, or to be incurred thereby before the ſtamping the ſame in Manner aforeſaid.

The additional Duty impoſed by 37 *Geo.* III, Cap. 90, may be ſtampt on Vellum, *etc.* uſed before *Sept.* 29, 1797, which ſhall be brought to the Head Office before *Nov.* 1, on Payment of Duty.

V. And whereas by an Act, 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,

31 *Geo.* III, Cap. 25, recited.

ſhould be engroſſed, 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: Be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons, who ſhall be the Holder or Holders of any Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, made after the paſſing of this Act, and liable to any Stamp Duty by virtue of the ſaid recited Act, which ſhall be ſtamped with a Stamp of a different Denomination than is required by the ſaid Act, if the ſame ſhall be of equal or ſuperior Value to the Stamp required, to produce the ſame, or cauſe the ſame to be produced, within the reſpective Times herein-after mentioned, 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 it ſhall and may be lawful for ſuch Commiſſioners 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 ſuch Penalty as is herein-after mentioned, 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 Penalty ſo paid on the Back of ſuch Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, ſo ſtamped; 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 all 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 and are 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.

Bills of Exchange, &c. made after paſſing this Act, liable to Stamp Duty under recited Act, if on Stamps of an equal or ſuperior Value, though of different Denominations than the legal Stamps, may be properly ſtampt, on Payment of the Duty and a Penalty.

Penalty to be paid on ſtamping ſaid Bills.

VI. And be it further enacted, That if any ſuch Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, ſhall be produced to the ſaid Commiſſioners before the ſame ſhall be payable according to the Tenor and Effect thereof, the ſame ſhall be ſtamped on Payment of the ſaid Duty, and the Penalty of Forty Shillings; but in caſe ſuch Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, ſhall be payable according to the Tenor and Effect thereof, before the Production thereof to the ſaid Commiſſioners for the Purpoſe before mentioned, then the ſame ſhall not be ſtamped, unleſs on Payment of the Duty and the Sum of Ten Pounds for the ſaid Penalty.

FINIS.