ANNO TRICESIMO SEPTIMO

# Georgii III. Regis.

## CAP. XC.

An Act for granting to His Majesty certain Stamp Duties on the several Matters therein mentioned, and for better securing the Duties on Certificates to be taken out by Solicitors, Attornies, and others, practising in certain Courts of Justice in *Great Britain*. [22d *June* 1797.]

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 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 Duties hereinafter 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, Preamble.

and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That there ſhall be raiſed, levied, collected, and paid, throughout the Kingdom of *Great Britain*, upon every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any of the ſeveral Matters herein-after mentioned ſhall, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, be engroſſed, printed, or written, the reſpective Stamp Duties following; that is to ſay,

From *July* 5, 1797, the following Stamp Duties to be paid:

On Admiſſion into a Corporation, or Company, Inns of Court, or Inns of Chancery, Four Inns of Court,

Any Entry, Minute, or Memorandum, of any Admiſſion into any Corporation or Company in the Court Book, Roll, or Record, of ſuch Corporation or Company, the Sum of Four Shillings:

Any Admiſſion into any of the Inns of Court, or Inns of Chancery, the Sum of Four Pounds:

Any Admiſſion into any of the Four Inns of Court, the further Sum of Four Pounds and Two Shillings over and above the ſaid laſt mentioned Sum of Four Pounds:

and on Admiſſion of a Fellow of the College of Phyſicians, or of an Attorney, *&c.* in any Court.

Any Admittance, or Inſtrument for admitting, of any Fellow of the College of Phyſicians, or of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer in any Court whatſoever in *Great Britain*, (not being an Annual Officer in the Court of any Corporation or inferior Court, whoſe Office is under the Value of Ten Pounds *per Annum* in Salary, Fees, and Perquiſites), the Sum of Eight Pounds:

Agreements.

Any Agreement for which the Stamp Duties of Six Shillings and of One Shilling are charged by Two Acts of the Twenty-third and Thirty-fifth Years of the Reign of His preſent Majeſty, the Sum of Three Shillings:

Awards.

Any Award, the Sum of Five Shillings:

Beneficial Warrants, *&c.*

Any beneficial Warrant or Order under the Sign Manual of His Majeſty, His Heirs or Succeſſors, the Sum of Twelve Shillings and Sixpence:

Bills of Exchange, *&c.* payable on Demand.

Any Bill of Exchange, Draft, or Order for the Payment of Money on Demand, for which any Stamp Duty is charged by an Act of the Thirty-firſt Year of the Reign of His preſent Majeſty, where the Sum expreſſed therein ſhall amount to Forty Shillings and ſhall not exceed Five Pounds and Five Shillings, the Sum of One Penny; and where ſuch Sum ſhall exceed Five Pounds and Five Shillings and ſhall not exceed Thirty Pounds, the Sum of Two-pence; and where ſuch Sum ſhall exceed Thirty Pounds and ſhall not exceed Fifty Pounds, the Sum of Three-pence; and where ſuch Sum ſhall exceed Fifty Pounds and ſhall not exceed One hundred Pounds, the Sum of Four-pence; and where ſuch Sum ſhall exceed One hundred Pounds and ſhall not exceed Two hundred Pounds, the Sum of Sixpence:

Bills of Exchange, *&c.* payable otherwiſe than on Demand.

Any Bill of Exchange, Draft, or Order, payable otherwiſe than on Demand, where the Sum expreſſed therein, or made payable thereby, ſhall amount to Forty Shillings and ſhall not exceed Thirty Pounds, the Sum of Two-pence; and where ſuch Sum ſhall exceed Thirty Pounds and ſhall not exceed Fifty Pounds, the Sum of Three-pence; and where ſuch Sum ſhall exceed Fifty Pounds and ſhall not exceed One hundred Pounds, the Sum of Four-pence; and where ſuch Sum ſhall exceed One hundred Pounds and ſhall not exceed Two hundred Pounds, the Sum of Sixpence:

Any

Any Bill of Exchange whatſoever, where the Sum expreſſed therein, or made payable thereby, ſhall exceed Two hundred Pounds, the Sum of Eight-pence: Bills of Exchange exceeding 200 *l.*

Any Bill or Note of Lading which ſhall be ſigned for any Goods or Merchandizes to be exported, the Sum of One Shilling: Bills of Lading.

Any Bond given as a Security for Money, the Amount whereof ſhall not exceed One hundred Pounds, the Sum of Three Shillings; where the Amount ſhall exceed One hundred Pounds and ſhall not amount to Five hundred Pounds, the Sum of Ten Shillings; where the Amount ſhall be of the Value of Five hundred Pounds or upwards, the Sum of Fifteen Shillings; where the Amount ſhall be of the Value of One thouſand Pounds or upwards, the further Sum of Ten Shillings; where the Amount ſhall be of the Value of Two thouſand Pounds or upwards, the further Sum of One Pound; where the Amount ſhall be of the Value of Five thouſand Pounds or upwards, the further Sum of Two Pounds: Bonds.

Any Bond not hereby otherwiſe charged, except Bail Bonds, and Aſſignments thereof, and except Bonds exempted from the Duties on Stamped Vellum, Parchment, and Paper, by an Act paſſed in the Thirty-ſecond Year of the Reign of His preſent Majeſty, for the Relief of the Coaſt Trade of *Great Britain*, and for exempting certain Coaſt Documents from Stamp Duties; and alſo except Bonds given by Executors and Adminiſtrators, where the Eſtate to be adminiſtered ſhall not exceed the Sum of Twenty Pounds; and Bonds to be given by the Widow of any common Soldier or Seaman dying in His Majeſty's Service, on obtaining any Probate of a Will, or Letters of Adminiſtration of any Eſtate, the Sum of Three Shillings: Bonds.

Any Certificate or Debenture for drawing back any Cuſtoms or Duties, or any Part of any Cuſtoms or Duties, for or in reſpect of the reſhipping or exporting of any Goods or Merchandizes from *Great Britain*, the Sum of Two Shillings: Certificate for Drawbacks.

Any Collation to be made by any Archbiſhop, or other Biſhop, or any Preſentation or Donation which ſhall paſs the Great Seal of *Great Britain*, or which ſhall be made by any Patron whatſoever, of or to any Benefice, Dignity, or Spiritual or Eccleſiaſtical Promotion whatſoever, the Sum of Six Pounds: Collations, &c. to Benefices.

Any Conveyance, Surrender of Grants or Offices, Releaſe, or other Deed whatſoever, which ſhall be enrolled of Record in any Court whatſoever, or by any Cuſtos Rotulorum, or Clerk of the Peace, the Sum of Ten Shillings: Deeds enrolled of Record.

Any Copy of any Will, the Sum of Three-pence: Copies of Wills.

Any Copy, purporting to be a true Copy, or atteſted to be a true Copy, of any Indenture, Leaſe, or other Deed, or any Part thereof, for the Security or Uſe of any Perſon, other than the Perſon having or being entitled to the Cuſtody of ſuch Indenture, Leaſe, or other Deed, the Sum of Six Shillings and Eight-pence: Copies of Deeds.

Any Diſpenſation to hold Two Eccleſiaſtical Dignities or Benefices, or both a Dignity and Benefice, or any other Diſpenſation or Faculty, from the Lord Archbiſhop of *Canterbury*, or the Maſter of the Faculties for the Time being, the Sum of Ten Pounds: Diſpenſations.

Any Exemplification whatſoever that ſhall paſs the Seal of any Court, the Sum of One Pound: Exemplifications.

Grants or Letters Patent, or Exemplifications thereof.

Any Grant or Letters Patent under the Great Seal of *Great Britain*, or the Seal of the Duchy or County Palatine of *Lancaſter*, or of any Honour, Dignity, Promotion, Franchiſe, Liberty, or Privilege, to any Perſon or Perſons, Bodies Politick or Corporate, or any Exemplification of the ſame, the Sum of Eight Pounds:

Grants paſſing the Great or Privy Seal.

Any Grant from His Majeſty, His Heirs or Succeſſors, of any Sum of Money exceeding One hundred Pounds, which ſhall paſs the Great Seal, or Privy Seal (not directed to the Great Seal), the Sum of Six Pounds:

Grants paſſing the Great Seal, Seal of the Exchequer, &c.

Any Grant of Lands in Fee, Leaſe for Years, or other Grant of Profit not herein particularly charged, that ſhall paſs the Great Seal, the Seal of the Exchequer, the Seal of the Duchy or County Palatine of *Lancaſter*, or Privy Seal, (not directed to the Great Seal), the Sum of Six Pounds:

Grants of Office.

Any Grant of any Office or Employment which ſhall be above the Value of One hundred Pounds *per Annum*, the Sum of Six Pounds; which Value ſhall be calculated on the Amount of the Salary, Fees, and Perquiſites appertaining to ſuch Office or Employment within the Year:

Indentures, Leaſes, &c.

Any Indenture, Leaſe, or other Deed, not hereby otherwiſe charged, for which a Stamp Duty of One Shilling is payable by virtue of an Act, made in the Thirty-fifth Year of the Reign of His preſent Majeſty, (except Indentures for binding Pariſh or Charity Children Apprentices), the Sum of Three Shillings:

Inſtitutions or Licences.

Any Inſtitution or Licence that ſhall paſs the Seal of any Archbiſhop or Biſhop, Chancellor or other Ordinary, or any Eccleſiaſtical Court whatſoever in *England*, or any Writ or Inſtrument for the like Purpoſe, with any ſuch Inſtitution or Licence that ſhall be paſſed or made by any Preſbytery or other Spiritual Power in *Scotland*, the Sum of Fifteen Shillings:

Inventories of Goods, Furniture, &c.

Any Inventory or Catalogue of any Furniture, Goods, or Effects, made with Reference to any Agreement, or for the Security of any Perſon not hereby otherwiſe charged, the Sum of Two Shillings and Sixpence:

Letters of Mart.

Any Letters of Mart, the Sum of Fifteen Shillings:

Matriculations in *England*.

Any Matriculation of a Perſon in either of the Two Univerſities in *England*, the Sum of Four Shillings:

Pardons.

Any Pardon (except the general Circuit or *Newgate* Pardons) of or for any Crime or Offence, or of any Sum of Money or Forfeiture whatſoever, or any Warrant of Reprieve or Relaxation from any pecuniary Fine or Forfeiture exceeding One hundred Pounds, or from any Corporal Puniſhment, the Sum of Six Pounds:

Paſſports.

Any Paſſport, the Sum of One Shilling:

Probates.

Any Probate of a Will or Letters of Adminiſtration for any Eſtate of or above the Value of Three hundred Pounds, the Sum of Two Pounds and Ten Shillings; where the Eſtate is of or above the Value of Six hundred Pounds, the further Sum of One Pound and Ten Shillings; and where the Eſtate is of or above the Value of One thouſand Pounds, the further Sum of Two Pounds; and where the Eſtate is of or above the Value of Two thouſand Pounds, the further Sum of Four Pounds; and where the Eſtate is of or above the Value of Five thouſand Pounds, the further Sum of Five Pounds; and where the Eſtate is of or above the Value of Ten thouſand Pounds, the further Sum of Five Pounds:

Any

Any Promiſſory Note or other Note for the Payment of Money to the Bearer on Demand, which may be re-iſſuable from Time to Time after Payment at the Place where the ſame was firſt iſſued, but not otherwiſe, where the Sum expreſſed therein, or made payable thereby, ſhall amount to Forty Shillings, and ſhall not exceed Five Pounds and Five Shillings, the Sum of One Penny; and where ſuch Sum ſhall exceed Five Pounds and Five Shillings, and ſhall not exceed Thirty Pounds, the Sum of Two-pence; and where ſuch Sum ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds, the Sum of Three-pence; and where ſuch Sum ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds, the Sum of Four-pence; and where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, the Sum of Sixpence: Notes to Bearer on Demand re iſſuable where firſt iſſued.

Any Promiſſory Note, or other Note for the Payment of Money to the Bearer on Demand, which may be re-iſſued from Time to Time after any Payment at the ſame Place or any other Place than where the ſame was firſt iſſued, where the Sum expreſſed therein or made payable thereby ſhall amount to Forty Shillings, and ſhall not exceed Five Pounds and Five Shillings, the Sum of Two-pence; and where ſuch Sum ſhall exceed Five Pounds and Five Shillings, and ſhall not exceed Thirty Pounds, the Sum of Four-pence: Notes to Bearer on Demand re-iſſuable at any Place.

Any Promiſſory Note, or other Note payable otherwiſe than to the Bearer on Demand, where the Sum expreſſed therein, or made payable thereby, ſhall amount to Forty Shillings, and ſhall not exceed Thirty Pounds, the Sum of Two-pence; and where ſuch Sum ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds, the Sum of Three-pence; and where ſuch Sum ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds, the Sum of Four-pence; and where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, the Sum of Sixpence: Notes to Bearer payable otherwiſe than on Demand.

Any Promiſſory Note, or other Note payable on Demand, or otherwiſe, where the Sum expreſſed therein, or made payable thereby, ſhall exceed Two hundred Pounds, the Sum of Eight-pence: Notes exceeding 200*l.*

Any Proteſt or other Notarial Act whatever, the Sum of Two Shillings: Proteſts.

Any Recognizance, Statute Staple or Statute Merchant, the Sum of Ten Shillings: Recognizances.

Any Regiſter, Entry, Teſtimonial, or Certificate of any Degree taken in either of the Two Univerſities in *England*, the Sum of Two Pounds: Regiſters, &c. of Degrees in the Univerſities in *England*.

Any Regiſter, Entry, Teſtimonial, or Certificate of any Degree in any Inn of Court, the Sum of Fourteen Pounds: Ditto in Inns of Court.

Any Surrender of, or Admittance to, any Copyhold Land or Tenement, (except ſuch Copyhold Land or Tenement as ſhall not exceed the clear Yearly Value of Twenty Shillings; and alſo except the original Surrender to the Uſe of a Will), or any Grant or Leaſe by Copy of Court Roll, or any other Copy of the Court Roll of any Honour or Manor, (other than the Court Roll or Book wherein the Proceedings of the Court are entered and enrolled), the Sum of Three Shillings: Surrenders of, and Admittance to Copyholds.

Any Copy of any Surrender of, or Admittance to, any Cuſtom Right or Tenant Right Eſtate, not being Copyhold, which ſhall paſs by Surrender and Admittance, or by Admittance only, and which ſhall not paſs by Deed (except ſuch Cuſtom Right or Tenant Right Eſtates as ſhall not Copy of Surrender of, or Admittance to, Eſtates not Copyhold.

not exceed the clear Yearly Value of Twenty Shillings), the Sum of Three Shillings:

Transfer of Stock. Any Transfer of Stock in any Company, Society, or Corporation, (except the Companies of the Governor and Company of the Bank of *England*, and of the Governor and Company of Merchants of *Great Britain* trading to the *South Seas*, and other Parts of *America*, and for encouraging the Fiſhery), the Sum of Ten Shillings:

Writs for levying Fines, &c. Any Writ of Covenant for levying a Fine, or any Writ of Entry for ſuffering a common Recovery, the Sum of Fifteen Shillings:

Appeal from the Courts of Admiralty, &c. Any Appeal from the Courts of Admiralty either in *England* or *Scotland*, the Court of Arches, or the Prerogative Courts of *Canterbury* or *York*, the Sum of Six Pounds:

Anſwer in Courts of Admiralty, &c. Any Anſwer exhibited in the Courts of Admiralty or Cinque Ports, the Sum of Three Shillings:

Libel in ditto. Any Libel, Allegation, Depoſition, or Inventory exhibited in the Courts of Admiralty or Cinque Ports, the Sum of Two Shillings and Sixpence:

Copy of Citation, &c. in ditto. Any Copy of any Citation, Monition, or Anſwer, made in the Courts of Admiralty or Cinque Ports, the Sum of Three Shillings:

Copy of Libel, &c. in ditto. Any Copy of any Libel, Allegation, Depoſition, or Inventory, exhibited in the Courts of Admiralty or Cinque Ports, the Sum of Two Shillings and Sixpence:

Perſonal Decree in ditto. Any Perſonal Decree, Warrant, or Monition, in any Court of Admiralty or the Cinque Ports, or any Copy thereof, the Sum of Five Shillings:

Sentence of Courts of Admiralty, &c. Any Sentence that ſhall be given in the Courts of Admiralty, either in *England* or *Scotland*, or the Cinque Ports exerciſing Admiralty Juriſdiction, or any Attachment that ſhall be made out of the ſaid Courts of Admiralty, or any Relaxation of any ſuch Attachment, the Sum of Ten Shillings:

Sentence in ditto. Any Sentence or final Decree exhibited in the Courts of Admiralty or Cinque Ports, or any Copy thereof, the Sum of Two Shillings:

Surrenders in *Scotland*. Any Principal or Original Inſtrument of Surrender or Reſignation of any Meſſuages, Houſes, Lands, Tenements, Hereditaments, Tythes, Mills, Fiſhings, and other heretable Rights, or any of them, to be made to any of His Majeſty's Subjects who are or ſhall be the Superiors thereof, or to any City, Town, Burgh, or Corporation, or to any Magiſtrates or others who have Power to receive ſuch Surrenders or Reſignations in *Scotland*, the Sum of Four Shillings and Nine-pence:

Charters, &c. in ditto. Any Charter or Reſignation, Confirmation, *Novo Damus*, or Charter, upon apprizing or Adjudication made or granted by ſuch Superior or others as aforeſaid in *Scotland*, the Sum of Four Shillings and Nine-pence:

Retours of Service, &c. in ditto. Any Principal or Original Retour of any Service of Heirs, or any Precept of *Clare Conſtat* of Lands or Tenements, holding of any Subject as aforeſaid in *Scotland*, the Sum of Four Shillings and Nine-pence:

Saiſines in ditto. Any Principal or Original Saiſine taken or following upon any Mortgage, Wadſet, Heretable Bond, Alienation or Diſpoſition, or upon any Charter Precept of *Clare Conſtat*, Retours, Appriſings, or Adjudications of Lands or Tenements holding of any Subject as aforeſaid in *Scotland*, the Sum of Four Shillings and Nine-pence:

Any Principal or Original Inſtrument of Surrender or Reſignation, Service, or Cognition of Heirs, Charter of Saiſine of any Houſes, Lands, Tenements, or Hereditaments, holding Burgage, or of Burgage Tenure, in *Scotland*, the Sum of Four Shillings and Nine-pence. Surrenders of Burgage Tenure, &c. in *Scotland*.

II. And be it further enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, there ſhall be raiſed, levied, collected, and paid, throughout *Great Britain*, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the Rates and Duties following; that is to ſay, From *July* 5, 1797, the following Duties to be paid in *Great Britain*:

For and upon every Newſpaper, or Paper containing Publick News, Intelligence, or Occurrences, printed in *Great Britain*, to be diſperſed and made publick, whether the ſame be contained in Half a Sheet or any leſs Piece of Paper, or in any Paper larger than Half a Sheet, the Sum of One Penny Halfpenny: Newſpapers 1*d*. 2*q*.

For every Almanack or Calendar for One particular Year, or for any Time leſs than a Year, the Sum of Four-pence. Almanacks 4*d*.

III. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge any Foreign Bills of Exchange, drawn in Sets according to the Cuſtom of Merchants, with any additional Duty higher than after the following Rate; that is to ſay, Where the Sum expreſſed in ſuch Bills or made payable thereby ſhall not exceed One hundred Pounds, there ſhall be charged an additional Stamp Duty of Two-pence; and where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, an additional Stamp Duty of Three-pence; and where ſuch Sum ſhall exceed Two hundred Pounds, an additional Stamp Duty of Four-pence: Provided that every Bill of each Set of ſuch Bills ſo drawn ſhall be charged, and every ſuch Bill is hereby declared to be chargeable, with the like additional Duty according to the Rate above mentioned. Duties for Sets of Foreign Bills of Exchange.

IV. And be it further enacted, That the Duties charged on any of the Matters and Things herein-before mentioned, on which any former Duty is by Law payable, ſhall be paid over and above the Duties payable on the ſame reſpectively, on and immediately before the paſſing of this Act; and that the ſaid Duties hereby granted 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 any of the ſeveral 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 for the Purpoſe of denoting 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 authorized Duties to be paid above former Duties, and to be under the Management of the Commiſſioners for Stamps, &c.

to put in Execution any former Law concerning ſtamped Vellum, Parchment, and Paper.

Penalty of Death for counterfeiting Stamps, &c.

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

Powers of Acts in Force at paſſing this Act, to extend to the Duties before mentioned.

VI. And be it further enacted, That all Powers, Proviſions, Rules, Methods, Articles, Clauſes, Penalties, and Forfeitures, Diſtributions of Penalties and Forfeitures, and all other Matters and Things preſcribed or appointed by any Act or Acts of Parliament in Force at and immediately before the paſſing of this Act, relating to the Stamp Duties on Vellum, Parchment, and Paper, (and not hereby altered), ſhall (as far as the ſame are reſpectively applicable) be of full Force and Effect with relation to the additional and other Duties herein-before mentioned, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring, the ſaid additional and other 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 other Duties.

Manner of calculating the Number of Stamps to be put on Indentures, &c.

VII. And be it further enacted, That the Number of Stamps required to be put on any Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper on which any Indenture, Leaſe, Bond, or other Deed hereby charged with the Duty of Three Shillings, or any Agreement hereby charged with any Duty, ſhall be engroſſed, written, or printed, ſhall, from and after the paſſing of this Act, be calculated according to the Number of common Law Sheets, each common Law Sheet containing Seventy-two Words, of which ſuch Indenture, Leaſe, Bond, or other Deed or Agreement, together with every Schedule or Inſtrument annexed unto or Indorſement made on the ſame, ſhall conſiſt in Manner following; that is to ſay, Where the Quantity of Words of which any Indenture, Leaſe, Bond, or other Deed, or any Agreement, together with ſuch Schedule, Inſtrument, or Indorſement, ſhall conſiſt as aforeſaid, ſhall not exceed Fifteen ſuch common Law Sheets, One or more Stamp or Stamps to denote the Value of all the Duties charged thereon by any former Act or Acts of Parliament, and this Act; and where the Quantity of Words ſhall exceed the Number of Fifteen common Law Sheets, then progreſſively One or more further Stamp or Stamps of the like Value for every further entire Quantity of Fifteen ſuch common Law Sheets, of which any ſuch Indenture, Leaſe, Bond,

or

or other Deed or Agreement, with every Schedule, Inſtrument, or Indorſement, as aforeſaid, ſhall conſiſt: Provided always, that if, after calculating the Words in Manner aforeſaid, there ſhall remain any Number of Words leſs in Quantity than Fifteen other common Law Sheets, no further Stamp ſhall be required for ſuch Exceſs above the Number ſo calculated.

*Manner of calculating the Number of Stamps to be put on Copies of Indentures, &c.*

VIII. And be it further enacted, That the Number of Stamps which ſhall be required to be put on any Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any Copy, purporting to be a true Copy, or atteſted to be a true Copy, of any Indenture, Leaſe, or other Deed hereby charged with Duty, ſhall be engroſſed, printed, or written, ſhall be calculated in Manner following; that is to ſay, Where the Quantity of Words of which ſuch Copy ſhall conſiſt ſhall not exceed Ten ſuch common Law Sheets as aforeſaid, One Stamp as aforeſaid; and where the Quantity of Words ſhall exceed the Number of Ten common Law Sheets, then progreſſively One further Stamp as aforeſaid for every entire further Quantity of Ten common Law Sheets of which ſuch Copy ſhall conſiſt: Provided always, that if, after calculating the Words in Manner laſt aforeſaid, there ſhall remain any Number of Words leſs in Quantity than Ten other common Law Sheets, no further Stamp ſhall be required for ſuch Exceſs above the Number ſo calculated.

*Proviſions of 37 Geo III, Cap. 19, to extend to this Act,*

IX. And be it further enacted, That all the Proviſions, Rules, and Matters, preſcribed by an Act, paſſed in this Seſſion of Parliament, for the more effectually ſecuring the Stamp Duties on Indentures, Leaſes, Bonds, and other Deeds, and not hereby altered, ſhall be extended, applied, and put in Practice, for the ſtamping ſuch Indentures, Leaſes, Bonds, Deeds, Agreements, and Copies of Indentures, Leaſes, Bonds, and other Deeds, according to the true Intent and Meaning of this Act, as fully and effectually as if the ſame had been re-enacted in this Act; and if any Attorney, Solicitor, Clerk, Officer, or other Perſon, ſhall engroſs, print, or write, or cauſe to be engroſſed, printed, or written, any Agreement, or any Copy purporting to be a true Copy, or atteſted to be a true Copy, of any Indenture, Leaſe, or Deed, not duly ſtamped, according to the Directions of this Act, and ſhall neglect to bring the ſame to be duly ſtamped within the Time directed and allowed for ſtamping Indentures, Leaſes, Bonds, and other Deeds, by the ſaid Act paſſed in this Seſſion of Parliament, every ſuch Attorney, Solicitor, Clerk, Officer, or other Perſon, ſhall forfeit and pay the Sum of Twenty Pounds, to be recovered and applied as any Penalty impoſed by the ſaid Act may be recovered and applied; and no ſuch Agreement or Copy ſhall be pleaded or given in Evidence, or be good, uſeful, or available, in any Manner whatever, unleſs the ſame ſhall be ſtamped as required by this Act.

*and if any Perſon ſhall neglect to bring Inſtruments not duly ſtampt to be ſo ſtampt within the Time allowed by the recited Act, he ſhall forfeit 20 l. and the Inſtrument ſhall be of no avail.*

*Perſons adminiſtering Perſonal Eſtates without proving the Will, or taking out Letters of Adminiſtration within Six Months after*

X. And be it further enacted, That every Perſon who ſhall adminiſter the Perſonal Eſtate of any Perſon dying after the paſſing of this Act, or any Part thereof, without proving the Will of the Deceaſed, or taking out Letters of Adminiſtration of ſuch Perſonal Eſtate, within Six Calendar Months after the Death of the Perſon ſo dying, ſhall forfeit and pay the Sum of Fifty Pounds, to be recovered in His Majeſty's Court of Exchequer

the Death of the Party, to forfeit 50*l.*

chequer at *Weſtminſter*, for Offences committed in *England*, or in His Majeſty's Court of Exchequer in *Scotland*, for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Privilege, Wager of Law, or more than One Imparlance, ſhall be allowed; and that One Moiety of ſuch Penalty or Forfeiture ſhall, if ſued for within the Space of Six Calendar Months, be to His Majeſty, His Heirs or Succeſſors, and the other Moiety thereof to the Perſon or Perſons who ſhall inform or ſue for the ſame.

For every Copyhold Tenement of 20*s. per Ann.* mentioned in any Surrender, &c. for which a ſeveral Fine ſhall be due, a diſtinct Stamp Duty ſhall be charged.

XI. And be it further enacted, That for and in reſpect of each and every Copyhold Tenement of the Value of Twenty Shillings *per Annum*, or upwards, mentioned in any Surrender, Admittance, or Copy of Court Roll, of any Honour or Manor, and each and every Cuſtom Right or Tenant Right Tenement, not being Copyhold, (of the Value before mentioned), mentioned in any Surrender, Admittance, or Inſtrument of Admittance, whereupon a ſeveral Fine ſhall be due or payable to the Lord or Lady of any Honour or Manor, or a ſeveral Fee ſhall be demanded or received by any Steward, or Deputy Steward, of ſuch Honour or Manor, a diſtinct and ſeveral Stamp Duty ſhall be charged according to the Amount of all the Duties impoſed thereon by this Act, and any former Act or Acts in force on and immediately before the paſſing of this Act.

If any Officer of a Copyhold Court, &c. ſhall receive a Fine for any Surrender, &c. without demanding the Duty for each diſtinct Tenement, he ſhall forfeit 20*l.* &c.

XII. And be it further enacted, That if any Steward or other Officer of any Copyhold Court, or of any Cuſtomary or Tenant Right Court, not being Copyhold, ſhall demand, take, or receive, from any Perſon whatever, any Fine or Fee for any Surrender or Admittance of or to any Copyhold Tenement, or for any Grant or Leaſe by Copy of any Court Roll, or for any other Copy of the Court Roll of any Honour or Manor, or for any Surrender or Admittance, or Inſtrument of Admittance, to any Cuſtom Right or Tenant Right Tenement, not being Copyhold, without at the ſame Time demanding and receiving the Stamp Duty in reſpect of each ſeveral and diſtinct Tenement as aforeſaid, then and in every ſuch Caſe every ſuch Steward or other Officer ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, and the Duties which ſhall be due and payable thereon, whether the ſame ſhall have been ſo received by the Steward or other Officer as aforeſaid, or not, ſhall be a Debt to His Majeſty, His Heirs and Succeſſors, of the Steward or Officer who ſhall or ought to have received the ſame; and if the ſame ſhall not be received by ſuch Steward or other Officer, then the ſaid Duties ſhall alſo be a Debt to His Majeſty, His Heirs and Succeſſors, of the Perſon or Perſons to whom any Eſtate as aforeſaid ſhall paſs by force of any Surrender, Admittance, or Copy, or Inſtrument of Admittance, which ſhall not be ſo ſtamped as aforeſaid.

If an Officer of a Manor ſhall receive the Duties, and neglect to pay them for Three Months, he ſhall forfeit 5*l.* and Double the Duty.

XIII. And be it further enacted, That if any Steward or other Officer of any Honour or Manor ſhall receive the Duties payable on any ſuch Surrender, Admittance, Inſtrument of Admittance, or Copy as aforeſaid, and ſhall neglect to purchaſe the proper Stamps for the ſame, and to pay the Stamp Duty ſo received to the Officer appointed by the Commiſſioners of His Majeſty's Stamp Duties for ſuch Purpoſe, for the Space of Three Calendar Months after he ſhall ſo have received the ſame, every ſuch Steward or other Officer aforeſaid, ſhall for every ſuch Offence forfeit

forfeit and pay the Sum of Five Pounds, and Double the Duty which ſhall not be ſo paid by him within the Time aforeſaid.

Perſons having on *July* 5, 1797, Vellum, &c. ſtampt with the old Duties, may, within a limited Time, have it ſtampt with the proper Stamp, or exchanged;

XIV. And be it further enacted, That it ſhall be lawful for any Perſons who ſhall, on the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, have in their Cuſtody or Poſſeſſion any Vellum, Parchment, or Paper, ſtamped or marked with any Stamp or Mark, or Stamps or Marks, uſed to denote any of the Duties now payable by Law on ſtamped Vellum, Parchment, or Paper, by virtue of any Act or Acts in force on and immediately before the paſſing of this Act, and upon which Vellum, Parchment, or Paper, any Duty is hereby impoſed in Addition to the Duty now payable, at any Time within the Space of Sixty Days, for Perſons reſiding in *England*, and of Four Calendar Months for Perſons reſiding in *Scotland*, to be computed from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, to bring or ſend ſuch Vellum, Parchment, or Paper, to the ſaid Commiſſioners, at their ſaid Head Office, who, or their Officers under them, are hereby authorized and required, on Payment of the reſpective Duties by this Act impoſed, to the Receiver General of the ſaid Duties, or to ſome Perſon or Perſons to be authorized by him for ſuch Purpoſe, to cauſe ſuch Vellum, Parchment, or Paper, to be duly ſtamped and marked with the proper Stamp or Mark, or Stamps or Marks, to denote the Payment of the reſpective Duties hereby impoſed; or at the Election of the Perſon or Perſons bringing ſuch Vellum, Parchment, or Paper, to cauſe the ſame to be cancelled, and other Vellum, Parchment, or Paper to be ſtamped with the proper Stamps of the like Value with the Amount of the Stamps ſo cancelled, and of the Duties ſo paid, without demanding or taking directly or indirectly any Sum of Money or Conſideration whatever (other than the Duty hereby impoſed) for the ſame; and all Vellum, Parchment, and Paper ſtamped or marked by virtue of any Act or Acts now in force as aforeſaid, on which any Matter or Thing ſhall be engroſſed, printed, or written, after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, which ſhall not be brought within the reſpective Times aforeſaid to the ſaid Head Office, ſhall be, and is hereby declared to be, of no other Effect or Uſe than if the ſame had not been ſo ſtamped; and the Matters and Things which ſhall after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, be engroſſed, printed, or written thereon, ſhall be of no other Effect than if the ſame Matters and Things had been engroſſed, printed, or written, on unſtamped Vellum, Parchment, or Paper.

but if not ſo brought, Inſtruments written thereon to be of no Effect.

No Note allowed by 31 *Geo.* III, Cap. 25, to be iſſued again, ſhall, after *July* 5, 1797, be ſo iſſued until properly ſtampt, &c.

XV. And be it further enacted, That no Promiſſory Note, or other Note, which by the ſaid Act paſſed in the Thirty-firſt Year of the Reign of His preſent Majeſty, is allowed to be again iſſued under certain Regulations therein contained, ſhall, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, be again iſſued after Payment thereof, until the ſame ſhall have been brought to the ſaid Head Office to be ſtamped with a proper Stamp in the Manner directed by this Act; and the ſaid Commiſſioners are hereby authorized and required to ſtamp the ſame, or cauſe the ſame to be ſtamped, on Payment of the Duty by this Act impoſed, on Proof on Oath or ſolemn Affirmation before the ſaid Commiſſioners, (which Oath or ſolemn Affirmation the

said Commissioners, or any Two or more of them, are hereby authorized to administer), that the same hath not been, after Payment thereof, again issued since the said Fifth Day of *July* One thousand seven hundred and ninety-seven; and any such Promissory or other Note which shall be first issued or negociated after the said Fifth Day of *July* One thousand seven hundred and ninety-seven, and which may be after any Payment thereof according to the Regulations of the said Act again issued, being also first stamped with the proper Stamp to denote the Duty by this Act imposed, may be again issued from Time to Time in the Manner allowed by the said Act; and all Rules, Regulations, Duties, and Penalties prescribed or imposed by the said Act, with respect to the stamping such Promissory or other Notes, in order to issue the same from Time to Time, or with respect to the issuing, or negociating, or cancelling such Notes, after Payment thereof, shall be applied and put in Practice with respect to the securing the Duties by this Act imposed, according to the true Intent and Meaning of this Act, as fully and effectually, to all Intents and Purposes, as if the same had severally been enacted in the Body of this Act.

Regulations of the said Act to extend to this.

From *July* 5, 1797, certain additional Duties to be paid on Gold and Silver Plate imported, or made in *Great Britain*.

XVI. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand seven hundred and ninety-seven, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, the Rates or Duties following; that is to say, For and upon all Gold Plate which shall be imported or brought into, or which shall be made or wrought within, the Kingdom of *Great Britain*, and which shall or ought to be touched, assayed, and marked in *Great Britain*, an additional Duty after the Rate of Eight Shillings for every Ounce Troy, and so in Proportion for any greater or less Quantity; and for and upon all Silver Plate, which, from and after the said Fifth Day of *July* One thousand seven hundred and ninety-seven, shall be imported or brought into, or which shall be made or wrought within, the Kingdom of *Great Britain*, and which shall or ought to be touched, assayed, and marked in *Great Britain*, an additional Duty after the Rate of Sixpence for every Ounce Troy; and so in Proportion for any greater or less Quantity.

Duties on Gold and Silver Plate made in *Great Britain* to be under the Management of the Commissioners for Stamps.

XVII. And be it further enacted, That the Duties hereby imposed on Gold and Silver Plate made or wrought in *Great Britain*, shall be under the Management of the said Commissioners of Stamp Duties; and the same shall be raised, levied, recovered, answered, and paid, in such and the like Manner, and in and by the like Means, Ways, and Methods, by which the Duties on Gold and Silver Plate wrought in *Great Britain*, and granted by an Act, passed in the Twenty-fourth Year of the Reign of His present Majesty, are or may be raised, levied, recovered, and paid, and shall be subject and liable to all the like Rules, Regulations, Methods, Restrictions, Exemptions, and Penalties, as the said former Duties are subject and liable to by any Law in Force on and immediately before the passing of this Act.

Duties on Gold and Silver Plate imported to be

XVIII. And be it further enacted, That the Duties hereby imposed on Gold or Silver Plate imported or brought into this Kingdom, shall be under the Management of the Commissioners of Customs in *England* and

and *Scotland* reſpectively, and ſhall be managed, aſcertained, raiſed, levied, collected, and paid, in ſuch and the like Manner, and in and by any and either of the Means, Ways, and Methods, by which the Duties of Cuſtoms on Gold and Silver Wrought Plate imported, impoſed by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, were or might be managed, aſcertained, raiſed, levied, collected, and paid; and the ſaid Goods, Wares, or Merchandize, ſo by this Act made chargeable with a Duty on Importation, ſhall be ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which the like Goods, Wares, and Merchandize, were ſubject and liable by any Act or Acts in Force on and immediately before the paſſing of this Act.

under the Management of the Commiſſioners of Cuſtoms.

XIX. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, 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 Yearly Sum of Sixpence over and above the Yearly Sum of One Shilling and Sixpence now payable for every Sum of One hundred Pounds, and ſo in Proportion for any greater or leſs Sum, that is or ſhall be inſured by any Perſon or Perſons, in or by any Policy of Inſurance for inſuring Houſes, Furniture, Goods, Wares, Merchandize, or other Property, from Loſs by Fire.

From *July* 5, 1797, an additional Duty of 6 *d. per Cent.* to be paid for Inſurances from Loſs by Fire;

XX. And be it further enacted, That the ſaid laſt mentioned Duties on Inſurances hereby granted, ſhall be under the Management of the ſaid Commiſſioners of Stamp Duties, and the ſame ſhall be raiſed, levied, recovered, anſwered, and paid, in ſuch and the like Manner, and in and by the like Means, Ways, and Methods, by which the ſaid Duties of One Shilling and Sixpence, granted on the like Inſurances by an Act paſſed in the Twenty-ſecond Year of the Reign of His preſent Majeſty, are or may be raiſed, levied, recovered, and paid, and ſhall be ſubject and liable to all the like Rules, Regulations, Methods, Reſtrictions, Exemptions, and Penalties, as the former Duties are ſubject and liable to by any Law in Force on and immediately before the paſſing of this Act.

which Duty ſhall be under the Management of the Commiſſioners for Stamps.

XXI. And be it further enacted, That all the Monies ariſing by the ſeveral Duties herein-before mentioned, except thoſe on Gold and Silver Plate imported, 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, except on Gold and Silver Plate imported, to be paid to the Receiver General for Stamps, and by him into the Exchequer.

XXII. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the ſeveral Rates or Duties hereby granted as aforeſaid, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition

Duties to be an Addition to the Revenue for defraying the encreaſed

Charge occaſioned by any Loan of this Seſſion, &c.

ſion made to the Revenue, for the Purpoſe of defraying the encreaſed 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 encreaſed 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.

Preſent Duties on Policies for Inſurances from Loſs by Fire, repealed from *July* 5, 1797.

XXIII. And whereas certain Stamp Duties of Six Shillings or of Eleven Shillings reſpectively, are charged by ſeveral Acts on every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which ſhall be engroſſed, printed, or written, any Policy of Aſſurance: And, whereas it is expedient that the ſaid Duties, as far as the ſame relate to Policies for inſuring Houſes, Furniture, Goods, Wares, Merchandizes, or other Property, from Loſs by Fire, ſhould be repealed, and other Duties granted in lieu thereof, be it further enacted, That all the Duties impoſed by any Act or Acts in Force on and immediately before the paſſing of this Act, on every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any Policy of Inſurance for inſuring Houſes, Furniture, Goods, Wares, Merchandizes, or other Property, from Loſs by Fire, ſhall, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, ceaſe and determine, ſave and except always as to any Arrears of the ſaid ſeveral Duties which may, on the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, remain unpaid, or to any Fines, Penalties, or Forfeitures, relating thereto, which ſhall have been incurred at any Time before or on the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven; and alſo ſave and except the ſeveral Powers, Proviſions, and Remedies, for recovering the ſaid Duties reſpectively, which ſhall continue to be in full Force and Effect.

and the Duties following to be paid:

XXIV. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, there ſhall be raiſed, levied, collected, and paid to and for the Uſe of His Majeſty, His Heirs and Succeſſors, throughout the Kingdom of *Great Britain*, the Duties herein-after next mentioned; that is to ſay,

Where the Sum inſured ſhall not amount to 1,000*l.*, 3*s.*;

For every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be engroſſed, written, or printed, any Policy of Inſurance for inſuring Houſes, Furniture, Goods, Wares, Merchandizes, or other Property, from Loſs by Fire, where the Sum inſured thereon ſhall not amount unto One thouſand Pounds, the Sum of Three Shillings;

and for 1,000*l.* and upwards, 6*s.*;

and where the Sum inſured thereon ſhall amount unto One thouſand Pounds, or upwards, the Sum of Six Shillings:

Which ſeveral Duties ſhall be raiſed, levied, collected, and paid, in like Manner as the Duties hereby repealed were or might be raiſed, levied, collected, and paid, on and immediately before the paſſing of this Act, or any Duties hereby granted, may be raiſed, levied, collected, or paid by virtue of this Act.

which ſhall be levied as the repealed Duties.

XXV. Provided always, and be it further enacted, That the Monies ariſing from the ſaid ſeveral Rates and Duties hereby granted on Policies (the neceſſary Charges of raiſing and accounting for the ſame being deducted), ſhall be paid into His Majeſty's Receipt of Exchequer at *Weſtminſter*, at ſuch Time and in ſuch Manner as other Duties on ſtamped Vellum, Parchment, or Paper, are directed to be paid, and ſhall be carried to and made Part of the Conſolidated Fund.

Duties on Policies to be paid into the Exchequer as other Stamp Duties.

XXVI. And whereas, by an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties on Certificates, to be taken out by Solicitors, Attornies, and others, practiſing in certain Courts of Juſtice in* Great Britain; *and certain other Duties with reſpect to Warrants, Mandates, and Authorities, to be entered or filed on Record, as therein mentioned*; certain Duties were granted on Certificates to be taken out by any Solicitor, Attorney, Notary, Proctor, Agent, or Procurator, of his Admiſſion, Enrolment, or Regiſter, in any of the Courts therein mentioned: And whereas, for the avoiding Frauds, it is expedient that the Certificates ſhall be taken out only at the Head Office of Stamps; be it further enacted, That, from and after the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, every Perſon admitted, ſworn, enrolled, or regiſtered, a Solicitor, Attorney, Notary, Proctor, Agent, or Procurator, in any of His Majeſty's Courts at *Weſtminſter*, or in any Eccleſiaſtical Court, or in any of the Courts of Admiralty or Cinque Ports, the Great Seſſions in *Wales*, or in any Courts in the Counties Palatine, or in any other Court in that Part of *Great Britain* called *England* holding Pleas, where the Debt or Damage ſhall amount to Forty Shillings or more, ſhall, annually, between the Firſt Day of *November* and the End of *Michaelmas* Term then next following, during ſuch Time as he ſhall continue ſo to practiſe in any of the ſaid Courts, or before ſuch Perſon ſhall commence, carry on, or defend, any Action or Suit, or any Proceedings whatſoever in any of the ſaid Courts, deliver in to the Commiſſioners appointed to manage the Duties on ſtamped Vellum, Parchment, and Paper, or to their Officer or Officers appointed by them, at the Head Office of Stamps in *Middleſex*, a Paper or Note, in Writing, containing the Name and uſual Place of Reſidence of ſuch Perſon; and thereupon, and upon Payment of the Duties by the ſaid Act impoſed, according to the Place of his Reſidence deſcribed in ſuch Paper or Note, in Writing, every ſuch Perſon ſhall be entitled to a Certificate, duly ſtamped, to denote the Payment of the Duty by the ſaid Act impoſed, according to the Place of Reſidence deſcribed as aforeſaid; which Certificate the ſaid Commiſſioners, or ſuch Perſon or Perſons who ſhall be appointed by the ſaid Commiſſioners, ſhall cauſe to be immediately iſſued, under the Hand and Name of the proper Officer, in ſuch Form as the ſaid Commiſſioners ſhall deviſe.

25 *Geo.* III, Cap. 80, recited.

From *Nov.* 1, 1797, every Solicitor, &c. in the Courts at *Weſtminſter*, and certain other Courts, ſhall, between *Nov.* 1, and the End of *Michaelmas* Term annually, deliver at the Head Office for Stamps a Note, containing his Name and Abode, in order to obtain a Certificate.

Certificates to be entered with the proper Officer of the Court, who ſhall be paid 1 s for the Entry.

XXVII. And be it further enacted, That every Certificate ſo to be obtained as aforeſaid, ſhall be entered in One of the Courts in which the Perſon deſcribed therein ſhall be admitted, enrolled, ſworn, or regiſtered, with the reſpective Officer or Officers of the ſaid Courts, appointed by the ſaid Act to grant Certificates of Enrolment, Admiſſion, or Regiſter, within the Time herein-before preſcribed, or before ſuch Perſon ſhall be permitted to practiſe as aforeſaid; and the ſaid reſpective Officers ſhall, and they are hereby reſpectively required, from Time to Time, upon Payment of the Fee of One Shilling, to enter in alphabetical Order the Names of the Perſons deſcribed in ſuch reſpective Certificates, together with the Places of ſuch their Reſidence as aforeſaid, and the reſpective Dates of ſuch Certificates, in Books or Rolls to be prepared for that Purpoſe, to which Books or Rolls in the ſaid Courts reſpectively, all Perſons ſhall and may at ſeaſonable Times have free Acceſs without Fee or Reward.

Books of Entry may be inſpected *gratis*.

When ſuch Certificates ſhall bear Date, and when determine.

XXVIII. And be it further enacted, That every Certificate iſſued by virtue of this Act, between the Firſt Day of *November* in any Year, and the End of the then next *Michaelmas* Term, ſhall bear Date on the Second Day of *November* in ſuch Year; and every Certificate iſſued at any other Time, ſhall bear Date on the Day on which the ſame ſhall be iſſued; and every ſuch Certificate ſhall ceaſe and determine on the Firſt Day of *November* then next following.

Certificates granted before *Nov.* 1, 1797, ſhall ceaſe on that Day; and on ſuch Certificates delivered to be cancelled, an Allowance of Duty in Proportion to the Period unexpired to be allowed.

XXIX. And be it further enacted, That every Certificate granted, or which ſhall be granted at any Time before the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, by virtue of the ſaid recited Act, and in the Manner therein mentioned, ſhall ceaſe and determine on the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven; and any Perſon who ſhall deliver any Certificate granted after the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſix, or to be granted before the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, and then in Force, to the ſaid Commiſſioners at their ſaid Office, or to any Perſon appointed by them to receive the ſame, to be cancelled, ſhall be entitled to an Allowance of Duty in Proportion to the Period then unexpired of the Time for which ſuch Certificate was granted; which Allowance the ſaid Commiſſioners or their reſpective Officers are hereby authorized and required to compute and pay to the Perſon delivering ſuch Certificate to be cancelled, and the ſame may be paid out of any Duties in their Hands, or in caſe any of the Perſons bringing any Certificate to be cancelled, ſhall require a new Certificate for the enſuing Year, then to deduct the ſame out of the Duties to be paid for ſuch new Certificate.

Penalty for acting after *Nov.* 1, 1797, without a Certificate, or without entering it, or for delivering in a Place of Reſidence contrary to the Directions of 25 *Geo.* III, Cap. 80.

XXX. And be it further enacted, That, from and after the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, if any Perſon ſhall in his own Name, or in the Name of any other Perſon or Perſons, ſue out any Writ or Proceſs, or commence, proſecute, carry on, or defend, any Action or Suit, or any Proceedings in any of the Courts aforeſaid, for or in Expectation of any Gain, Fee, or Reward, or ſhall do any Act in any of the ſaid Courts as an Attorney, Solicitor, Notary, Proctor, Agent, or Procurator, of ſuch Court, without obtaining a Certificate in the

the Manner herein-before directed, or without entering the ſame in One of the Courts aforeſaid, wherein ſuch Perſon ſhall be admitted, enrolled, ſworn, or regiſtered, as Solicitor, Attorney, Notary, Proctor, Agent, or Procurator, or ſhall deliver in to any Perſon at the ſaid Head Office, any Account, containing a Place of Reſidence as the Place of his Reſidence, contrary to the Directions of the ſaid Act of the Twenty-fifth Year of the Reign of His preſent Majeſty aforeſaid, with Intent to evade the Payment of the higher Duties of Five Pounds, by the ſaid Act impoſed, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Fifty Pounds, and ſhall be and is hereby made incapable to maintain or proſecute any Action or Suit in any Court of Law or Equity, for the recovering any Fee, Reward, or Diſburſement, on Account of proſecuting, carrying on, or defending any Action, Suit, or Proceeding, or having proſecuted, carried on, or defended, any Action, Suit, or Proceeding, or any Matter or Thing relating thereto, without ſuch Certificate as aforeſaid.

From *Nov.* 1, 1797, Perſons neglecting to obtain Certificates for a Year incapable of practiſing; but they may be re-admitted on Payment of the Duty and a Penalty.

XXXI. And be it further enacted, That every Perſon admitted, ſworn, enrolled, or regiſtered, in any of the ſaid Courts as aforeſaid, who, from and after the ſaid Firſt Day of *November*, ſhall neglect to obtain his Certificate thereof, in the Manner before directed, for the Space of One whole Year, ſhall from thenceforth be incapable of practiſing in his own Name, or in the Name of any other Perſon, in any of the ſaid Courts, by virtue of ſuch Admiſſion, Entry, Enrolment, or Regiſter; and the Admiſſion, Entry, Enrolment, or Regiſter, of ſuch Perſon in any of the ſaid Courts, ſhall be from thenceforth null and void: Provided always, that nothing herein-before contained ſhall be conſtrued to prevent any of the ſaid Courts from re-admitting any ſuch Perſon on Payment to the ſaid Commiſſioners of the Duty accrued ſince the Expiration of the laſt Certificate obtained by ſuch Perſon, and ſuch further Sum of Money by way of Penalty, as the ſaid Court ſhall think fit to order and direct: Provided alſo, that nothing herein-before contained ſhall be conſtrued to include within the Regulations of this Act reſpecting ſuch Perſons as laſt aforeſaid, any Perſon who is exempted by the Proviſions of the ſaid Act of the Twenty-fifth Year aforeſaid, from the Payment of the Duty impoſed thereby.

Application of Duties under 25 *Geo.* III, Cap. 80, from *Oct.* 10, 1797.

XXXII. And be it further enacted, That, from and after the Tenth Day of *October* One thouſand ſeven hundred and ninety-ſeven, out of the Monies ariſing from the Rates and Duties impoſed by the ſaid laſt mentioned Act of the Twenty-fifth Year aforeſaid, after the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-ſeven, the Sum of Three thouſand ſix hundred and forty-ſeven Pounds and Ten Shillings, being One Fourth Part of the Sum of Fourteen thouſand five hundred and ninety Pounds, the Annual average Produce for Three Years, ending the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-ſeven, of the Rates and Duties impoſed by the ſaid laſt mentioned Act, ſhall, Quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year, during the Period of Ten Years, be ſet apart from the Remainder of the Monies ariſing from the ſaid Rates and Duties; which Remainder ſhall, during the ſaid Period of Ten Years, be paid into the Receipt of His Majeſty's

Majeſty's Exchequer, diſtinctly and apart from all other Branches of the Publick Revenue; and that the ſaid Remainder of the ſaid Rates and Duties ſo paid into the ſaid Receipt, 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 to be made by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament; 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 the ſaid Remainder of the Monies ariſing from the ſaid Rates and Duties, ſhall, together with the Monies ariſing from any other Rates or 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.

For every Newſpaper not ſold at more than 6 *d.* there ſhall be a Diſcount allowed on the Amount of all the Duties.

XXXIII. And whereas it is expedient that a reaſonable Compenſation ſhould be made to ſuch Proprietors, Printers, and Publiſhers of Newſpapers, who ſhall not advance the Price of their Papers beyond the Amount of the Duty impoſed thereon by this Act; be it further enacted, That for every ſuch Newſpaper, or Paper containing publick News, Intelligence, or Occurrences, which ſhall be ſold at a Price not exceeding Sixpence, there ſhall be paid an Allowance, by way of Diſcount, upon the Amount of all the reſpective Duties payable on Newſpapers, by any Act or Acts in Force on and immediately before the paſſing of this Act, and alſo by this Act, after the Rate and in Manner herein-after mentioned; and that the ſaid Allowance ſhall, in all Caſes where the ſame ſhall be made, be in lieu of all former Allowances directed to be made by any Act or Acts of Parliament whatever.

If the Proprietor or Printer ſhall make it appear that a Newſpaper has been, for 3 Months before paſſing this Act, ſold for more than 4 *d.* 2 *q.* the Diſcount may be allowed if the Advance of Price be no more than the new Duty.

XXXIV. Provided always, and be it further enacted, That if the Proprietors or Printers of any Newſpaper, or any of them, ſhall make it appear to the Satisfaction of the ſaid Commiſſioners of Stamp Duties, or any Three or more of them, or any Officer appointed by them, or any Three or more of them, for ſuch Purpoſe, that any Newſpaper of which ſuch Perſon or Perſons is or are Proprietor or Proprietors, or Printer or Printers, hath been for the Space of Three Calendar Months, or longer, before the paſſing of this Act, uſually ſold at a higher Price than Four-pence Halfpenny for each Newſpaper, it ſhall be lawful for the ſaid Commiſſioners to make the like Allowance as herein-after is mentioned to ſuch Proprietors and Printers reſpectively, who ſhall not advance the Price of their Papers above their uſual Price as aforeſaid, more than the Amount of the Duty by this Act impoſed thereon.

Perſons paying 10*l.* at a Time for Duty, to be entitled to a Diſcount.

XXXV. And be it further enacted, That any Perſon or Perſons who ſhall bring to the Head Office of Stamps, to be ſtamped with the reſpective Duties impoſed on Newſpapers as aforeſaid, any Paper, commonly called *Single Demy Paper*, not exceeding in each Sheet thereof Twenty-eight Inches in Length and Twenty Inches in Breadth, to be ſtamped on each Sheet thereof; or any Paper, commonly called *Double Demy Paper*, to be ſtamped on each Half Sheet thereof, ſhall, on preſent Payment at any One Time of the Sum of Ten Pounds or upwards, on Account of the ſaid reſpective Duties, be entitled, on Demand, to an Allowance

lowance, by way of Diſcount, after the Rate of Sixteen Pounds *per Centum per Annum*, on the Sum ſo paid.

Commiſſioners to provide Two Stamps, One denoting the Diſcount to be allowed, and the other not.

XXXVI. And be it further enacted, That the ſaid Commiſſioners ſhall cauſe Two Stamps to be provided, to denote the Duties payable on Newſpapers, the One of which Stamps ſhall alſo denote the Diſcount to be allowed in purſuance of this Act; and all ſuch Paper which ſhall be brought to the ſaid Head Office to be ſtamped, on Payment of the Duties on Newſpapers as aforeſaid, and whereupon the Diſcount hereby directed to be allowed ſhall be demanded and paid, ſhall be ſtamped with the Stamp herein-before directed to be provided to denote the Diſcount to have been allowed; and all ſuch Paper whereupon no Diſcount ſhall be demanded and paid in purſuance of this Act, ſhall be ſtamped with the other of the ſaid Stamps: And if any Perſon or Perſons ſhall print, or cauſe or procure to be printed, any Newſpaper, or Paper aforeſaid, liable to the ſaid Duties, without printing, or cauſing to be printed thereon, the full Price at which the ſame ſhall be ſold, or ſhall ſell or expoſe to Sale, any ſuch Newſpaper or Paper aforeſaid, at any greater Price than the Sum printed thereon, or ſhall print, or cauſe or procure to be printed, on any ſuch Newſpaper, or Paper aforeſaid, which ſhall be ſtamped with the Stamp herein-before directed to denote the Diſcount to have been allowed in purſuance of this Act, any Price exceeding the Sum allowed by this Act, and according to the true Intent and Meaning thereof; or ſhall ſell, or expoſe to Sale, any ſuch Newſpaper, or Paper aforeſaid, which ſhall be ſtamped with the ſaid Stamp to denote the Diſcount to be allowed as aforeſaid, at any Price exceeding the Sum ſo allowed, and according to the true Intent and Meaning of this Act, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds.

Penalty of 20*l.* for not printing the full Price on the Newſpaper, or ſelling it at a greater Price, &c.

Where the Allowance hereby granted is not demanded, Act not to limit the Price, nor to prevent the Allowance being made of 4*l. per Cent.* on Payment of former Duties.

XXXVII. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to limit the Price of any Paper whereupon the Allowance by this Act granted ſhall not have been demanded and paid, nor to prevent any Perſon, on preſent Payment of the Duties impoſed by any Act or Acts in force on and immediately before the paſſing of this Act, from receiving the Allowance of Four Pounds *per Centum* thereon, in any Caſe where the Allowance by this Act granted ſhall not be demanded and paid.

Limitation of Actions.

General Iſſue.

XXXVIII. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing done in purſuance of this Act, then and in every ſuch Caſe the ſaid Action or Suit ſhall be commenced within Six Calendar Months after the Fact committed, and not afterwards; and ſhall be brought in the County or Place where the Cauſe of Action ſhall ariſe, and not elſewhere; and that the Defendant or Defendants in ſuch Action or Suit to be brought, may plead the General Iſſue, and give this Act and the ſpecial Matter in Evidence at any Trial to be had thereupon, and that the ſame was done in purſuance and by the Authority of this Act; and if it ſhall appear to be ſo done, or if any ſuch Action or Suit ſhall be brought after the Time before limited for bringing the ſame, or ſhall be brought in any other County, City, or Place, than as aforeſaid, then, and in every ſuch Caſe, the Jury ſhall find for the Defendant or De-

fendants; and if upon ſuch Verdict, or if the Plaintiff or Plaintiffs ſhall become nonſuited, or diſcontinue his, her, or their Action, or if a Verdict ſhall paſs againſt the Plaintiff or Plaintiffs, or if, upon Demurrer, Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall and may recover Treble Coſts, and have the like Remedy for the ſame, as any Defendant or Defendants hath or have for Coſts of Suit in other Caſes by Law.

Treble Coſts.

FINIS.