ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

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C A P. LXXXV.

An Act for explaining and amending certain Acts relating to the Stamp Duties; and for extending the Rates and Duties of Stamps, now payable on Vellum, Parchment, and Paper, to all other Materials. [28th *June* 1798.]

WHEREAS by an Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *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; certain Proviſions are made to enforce the Payment of a diſtinct and ſeparate Stamp Duty, in reſpect of each Copyhold Tenement, and alſo in reſpect of each Cuſtom Right or Tenant Right Eſtate, not being Copyhold, 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 Honor or Manor, or a ſeveral Fee ſhall be demanded or received by any Steward or Deputy Steward of ſuch Honor or Manor, with certain Penalties on the Steward or Officer of any Copyhold or Cuſtomary Court for any Neglect or Omiſſion in his Duty, as preſcribed by the ſaid Act: And whereas great Difficulties may ariſe in aſcertaining for what particular Tenements the Fines paid to the Lord or Lady of any Honor or Manor may be due

Preamble. 37 Geo. III, Cap. 90.

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and payable, or for what particular Tenements the Fees received by the Steward or other Officer of ſuch Manor may be demanded, where ſeveral and diſtinct Tenements have been comprized in the ſame Surrender or Inſtrument of Admittance before the paſſing of the ſaid Act: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the paſſing of this Act, diſtinct and ſeveral Stamp Duties ſhall not be required, except in ſuch Caſes only where the Tenements mentioned in the ſame Surrender, Admittance, Copy or Inſtrument of Admittance, ſhall, before the paſſing of the ſaid recited Act, have been ſurrendered, granted, or conveyed, in and by different Surrenders, Admittances, Copies or Inſtruments of Admittance, in which Caſes, a ſeveral and diſtinct Stamp Duty ſhall be charged in reſpect of each and every ſuch Tenement of the Value of Twenty Shillings *per Annum*, or upwards, which at any Time, from and after the paſſing of this Act, ſhall be added to any other Tenement, or mentioned therewith, to be ſurrendered, granted, or conveyed in or by the ſame Surrender, Admittance, Copy or Inſtrument of Admittance; and if any Steward or other Officer of any Copyhold Court, or of any Cuſtomary or Tenant Right Court, ſhall mention or deſcribe, or permit or procure to be mentioned or deſcribed, in any Surrender, Admittance, Copy of Court Roll, or Inſtrument of Admittance, ſeveral Tenements which were not ſeverally comprized in the ſame Surrender, Admittance, Copy of Court Roll, or Inſtrument of Admittance, made before the paſſing of the ſaid recited Act, without procuring the Surrender, Admittance, Copy or Inſtrument of Admittance, in which the ſaid Tenements ſhall be ſo mentioned or deſcribed, to be duly ſtamped, and the Duty paid for the ſame, according to the true Intent and Meaning of the ſaid recited Act and this Act, every ſuch Steward or Officer ſhall, for every ſuch Neglect, forfeit the like Penalties, and be liable in like Manner for the Duty directed to be paid as aforeſaid, and for the Penalties incurred, as any ſuch Steward or Officer may be ſubject to by the ſaid recited Act for Offences committed againſt the ſame.

Diſtinct Stamp Duties not required in reſpect of each Tenement mentioned in any Surrender, &c. except in certain Caſes.

Officers of Copyhold Courts, &c. deſcribing in any Surrender, &c. Tenements not ſeverally comprized in the ſame Surrender, &c. made prior to recited Act, without being duly ſtamped, liable to Penalty.

II. And whereas by an Act paſſed in the Thirty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty a Duty on Certificates iſſued for uſing Hair Powder*, the Clerks of the Peace, Town Clerks, Sheriffs Depute, or Stewart Clerks, or their reſpective Deputies, are required to execute certain Matters preſcribed by the ſaid Act to be done by them reſpectively: And whereas it is apprehended that the ſaid Services may more conveniently be performed by Perſons to be appointed by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper; be it further enacted, That the ſeveral Matters which by the ſaid Act are required to be done by the Clerks of the Peace, Town Clerks, Sheriffs Depute, or Stewart Clerks, or their reſpective Deputies, ſhall, from and after the paſſing of this Act, be carried into Execution by ſuch Perſons as the ſaid Commiſſioners for the Time being, for managing the Duties on ſtamped Vellum, Parchment, and Paper, or any Three or more of them, ſhall think fit to appoint; and the Perſons ſo to be appointed as aforeſaid, ſhall have the like Authority to grant Copies of any Liſts or Parts thereof, and ſhall be entitled to the like Fees for ſuch Copies as the ſaid Clerks of the Peace,

35 *Geo.* III, Cap. 49, recited, and the Matters thereby required to be done by the Clerks of the Peace, &c. to be executed by ſuch Perſons as the Commiſſioners for Stamps ſhall appoint.

Town Clerks, Sheriffs Depute, Stewart Clerks, or Deputies, are now authorized to grant and entitled unto, and the Copies ſo to be granted ſhall be of the like Validity in all Reſpects as any Copies granted according to the Directions of the ſaid recited Act: Provided always, That the Perſons ſo to be appointed, ſhall have ſuch Allowance and no other, for their incidental Expences, as the ſaid Commiſſioners for the Time being ſhall think reaſonable, and ſhall be ſubject and liable to ſuch and the like Penalties and Forfeitures in all Reſpects as the ſaid Clerks of the Peace, Town Clerks, Sheriffs Depute, Stewart Clerks, or their Deputies reſpectively, are made ſubject and liable to by the ſaid recited Act.

Perſons ſo appointed to have ſuch Allowance for Incidents as the Commiſſioners ſhall think reaſonable, and to be ſubject to the like Penalties as the Clerk of the Peace.

III. And be it further enacted, That every Policy of Inſurance made after the paſſing of this Act for inſuring Houſes, Furniture, Goods, Wares, Merchandizes, or other Property, from Loſs by Fire, ſhall be exempt from the Stamp Duties granted by an Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty an additional Stamp Duty on Deeds.*

Policies of Inſurance from Loſſes by Fire exempt from Duties granted by 37 *Geo:* III, Cap. 111.

IV. And be it further enacted, That the ſeveral and reſpective Rates and Duties now chargeable on Vellum, Parchment, and Paper, in reſpect of any Matter or Thing engroſſed, written, or printed thereon, ſhall be charged, raiſed, levied, and paid upon every other Material of what Nature or Kind ſoever, on which any of the ſaid Matters or Things ſhall, from and after the paſſing of this Act, be engroſſed, printed, or written, which ſeveral and reſpective Rates and Duties ſhall be charged, aſcertained, and ſecured in like Manner as the Duties now payable on Vellum, Parchment, and Paper are directed to be charged, aſcertained, and ſecured by the Laws now in force.

Duties now chargeable on Vellum, &c. to extend to all Materials on which the like Matters ſhall be engroſſed, *etc.*

V. And be it further enacted, That all the Powers, Proviſions, Rules, Regulations, Methods, Articles, Clauſes, Penalties, and Forfeitures, and Applications of Penalties and Forfeitures, and all other Matters and Things, which, in and by any Act or Acts of Parliament now in Force, relating to any of the Rates and Duties on ſtamped Vellum, Parchment, and Paper, ſhall be in full Force and Effect, with relation to the Rates and Duties to be charged on all other Materials as aforeſaid, and ſhall be applied and put in Execution for the raiſing, levying, recovering, collecting, and ſecuring the ſaid Rates and Duties on all other Materials as aforeſaid, 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 and reſpectively been hereby re-enacted, with relation to all other Materials as aforeſaid.

and the Powers relating to the ſame to extend to all ſuch Materials.

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