ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

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CAP. X.

An Act for granting to His Majeſty additional Stamp Duties on Bills of Exchange, Promiſſory Notes, and Inſurances; and on certain Indentures, Leaſes, Bonds or other Deeds. [24th *March* 1801.]

Moſt Gracious Sovereign,

Preamble.

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and making a permanent Addition to the Publick Revenue, 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 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 be engroſſed, printed, or written, the reſpective Stamp Duties following; that is to ſay,

The following additional Stamp Duties to be paid, *viz.*

On Bills of Exchange, *&c.* in *Great Britain*, 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, ſhall be engroſſed, written,

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written, or printed, in *Great Britain*, where the Sum expreſſed therein ſhall amount to Forty Shillings, and ſhall not exceed the Sum of Five Pounds and Five Shillings, the additional Sum of Two-pence:

And where ſuch Sum ſhall exceed Five Pounds and Five Shillings, and ſhall not exceed Thirty Pounds, the additional Sum of Four-pence:

And where ſuch Sum ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds, the additional Sum of Sixpence:

And where ſuch Sum ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds, the additional Sum of Eight-pence:

And where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, the additional Sum of One Shilling:

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

Any Bill of Exchange, Draft or Order, payable otherwiſe than on Demand, ſhall be engroſſed, written, or printed, in *Great Britain*, where the Sum expreſſed therein, or made payable thereby, ſhall amount to Forty Shillings, and ſhall not exceed Thirty Pounds, the additional Sum of Four-pence:

And where ſuch Sum ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds, the additional Sum of Sixpence:

And where ſuch Sum ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds, the additional Sum of Eight-pence:

And where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, the additional Sum of One Shilling:

Bills of Exchange in *Great Britain* above 200 *l.*

Any Bill of Exchange whatever ſhall be engroſſed, written, or printed in *Great Britain*, where the Sum expreſſed therein ſhall exceed Two hundred Pounds, the additional Sum of One Shilling and Four-pence:

Notes payable to the Bearer on Demand re-iſſuable where firſt iſſued:

Any Promiſſory Note, or other Note for the Payment of Money to the Bearer on Demand, ſhall be engroſſed, written, or printed, in *Great Britain*, 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 additional Sum of Two-pence:

And where ſuch Sum ſhall exceed Five Pounds and Five Shillings, and ſhall not exceed Thirty Pounds, the additional Sum of Four-pence:

And where ſuch Sum ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds, the additional Sum of Sixpence:

And where ſuch Sum ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds, the additional Sum of Eight-pence:

And where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, the additional Sum of One Shilling:

Notes on Demand re-iſſuable at any Place:

Any Promiſſory Note, or other Note for the Payment of Money on Demand, ſhall be engroſſed, written, or printed, in *Great Britain*, 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 additional Sum of Four-pence:

And where ſuch Sum ſhall exceed Five Pounds and Five Shillings, and ſhall not exceed Thirty Pounds, the additional Sum of Eight-pence:

Notes payable otherwiſe than to the Bearer on Demand:

Any Promiſſory Note, or other Note payable otherwiſe than to the Bearer on Demand, ſhall be engroſſed, written, or printed, in *Great*

Britain, where the Sum expreſſed therein, or made payable thereby, ſhall amount to Forty Shillings, and ſhall not exceed Thirty Pounds, the additional Sum of Four-pence:

And where ſuch Sum ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds, the additional Sum of Sixpence:

And where ſuch Sum ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds, the additional Sum of Eight-pence:

And where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, the additional Sum of One Shilling:

Any Promiſſory Note, or other Note payable on Demand or otherwiſe, ſhall be engroſſed, written, or printed, in *Great Britain*, where the Sum expreſſed therein, or made payable thereby, ſhall exceed Two hundred Pounds, the additional Sum of One Shilling and Four-pence: Any Note in *Great Britain* above 200*l.*:

Any Inſurance upon any Ship or Ships, Goods, or Merchandize, or upon any other Property or Intereſt whereon Inſurances may lawfully be made, ſhall be engroſſed, written, or printed, in *Great Britain*, where the Sum to be inſured ſhall amount to One hundred Pounds, the additional Sum of Two Shillings and Sixpence; and ſo progreſſively for every Sum of One hundred Pounds inſured: Inſurances on Ships, Goods, &c.

And where the Sum inſured ſhall not amount to One hundred Pounds, the like additional Sum of Two Shillings and Sixpence:

And where the Sum to be inſured ſhall exceed One hundred Pounds, or any progreſſive Sums of One hundred Pounds each, by any fractional Part of One hundred Pounds, the like additional Sum of Two Shillings and Sixpence for ſuch fractional Part of One hundred Pounds, to be paid by the Aſſured in ſuch Inſurances reſpectively:

Any Inſurances or Inſurance made in *Great Britain*, where the Premium or Conſideration in the Nature of a Premium actually and *bonâ fide* paid, given, or contracted for, ſhall not exceed the Rate of Ten Shillings, where the Sum ſo to be inſured ſhall amount to One hundred Pounds, the additional Stamp Duty of One Shilling and Three-pence; and ſo progreſſively for every Sum of One hundred Pounds ſo inſured:

And where the Sum ſo to be inſured ſhall not amount to One hundred Pounds, a like additional Stamp Duty of One Shilling and Three-pence:

And where the Sum ſo to be inſured ſhall exceed One hundred Pounds, or any progreſſive Sums of One hundred Pounds each, by any fractional Part of One hundred Pounds, a like additional Stamp Duty of One Shilling and Three-pence for ſuch fractional Part of One hundred Pounds, to be paid by the Aſſured in ſuch Inſurances reſpectively:

Any Indenture, Leaſe, Bond, or other Deed, for which a Stamp Duty of Three Shillings is chargeable by an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, ſhall be engroſſed, written, or printed, in *Great Britain*, the additional Sum of Three Shillings. And on Indentures, *etc.* liable to 3*s.* by 37 *Geo.* III. Cap. 90.

II. Provided always, and be it further enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to charge with any Stamp Duty by this Act impoſed, any Policy of Inſurance made and entered into for inſuring Houſes, Furniture, Goods, Wares, Merchandizes, or other Property, from Loſs by Fire, whereon the Duty impoſed by an Act paſſed in the Twenty-ſecond Year of His preſent Majeſty's Reign, intituled, Act not to extend to Inſurances from Loſſes by Fire, nor on Lives.

intituled, *An Act for charging a Duty on Perſons whoſe Property ſhall be inſured againſt Loſs by Fire*, ſhall have been duly paid, nor any Inſurance made or entered into for inſuring any Events or Contingencies relative to a Life or Lives, whereon the Duty impoſed by the Laws in force at and immediately before the paſſing of this Act, ſhall have been duly paid.

Duties on Foreign Bills of Exchange.

III. Provided alſo, 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 Four-pence; and where ſuch Sum ſhall exceed One hundred Pounds, and ſhall not exceed Two hundred Pounds, an additional Stamp Duty of Sixpence; and where ſuch Sum ſhall exceed Two hundred Pounds, an additional Stamp Duty of Eight-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 to be paid over and above former Duties, and to be under the Management of the Commiſſioners for Stamps.

IV. And be it further enacted, That the Duties charged on any of the Matters and Things herein-before mentioned, ſhall be paid, over and above the Duties payable by Law 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 into 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 to put in Execution any former Law concerning Stamped Vellum, Parchment, and Paper.

Perſons having Parchments, *etc.* with the preſent Stamps, may have them properly ſtamped or exchanged; but if not done, the Inſtruments written thereon to be of no Effect.

V. And be it further enacted, That it ſhall be lawful for any Perſons who ſhall, on the reſpective Days appointed for the Commencement of the reſpective Duties hereby granted, 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 reſpective 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 Duties now payable thereon, at any Time to bring or ſend ſuch Vellum, Parchment, or Paper, to the ſaid Commiſſioners at their Head Office in *Middleſex*, who, or their Officers under them, are hereby authorized and required, on Payment of the reſpective Duties by this

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 payable by virtue of this Act, 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 reſpective Days appointed hereby for the Commencement of the ſaid reſpective Duties, which ſhall not be brought 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 reſpective Days appointed for the Commencement of the ſaid reſpective Duties, 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.

No Note now re-iſſuable, ſhall be ſo, after *June* 5, 1801, until properly ſtampt, which may be done under certain Conditions, &c.

VI. And be it further enacted, That no Promiſſory Note or other Note, which, by any Act or Acts in force on and immediately before the paſſing of this Act, is allowed to be again iſſued under certain Regulations therein contained, ſhall, from and after the Fifth Day of *June* One thouſand eight hundred and one, 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; 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 or Affidavit, before the ſaid Commiſſioners, (which Oath or ſolemn Affirmation the ſaid Commiſſioners, or any One or more of them, is or are, or any Perſons duly authorized to take Affidavits in Matters depending in any of the ſuperior Courts of Law or Equity, is hereby authorized to adminiſter), that the ſame hath not been, after any Payment thereof, again iſſued ſince the Fifth Day of *June* One thouſand eight hundred and one, and that the ſame have not been laid aſide for the Purpoſe of being cancelled, at any Time before the paſſing of this Act; and any ſuch Promiſſory or other Notes which ſhall be firſt iſſued or negotiated after the ſaid Fifth Day of *June* One thouſand eight hundred and one, and which may be re-iſſued 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 Acts reſpectively; and all Rules, Regulations, Duties, and Penalties preſcribed or impoſed by the ſaid Acts, or any of them, 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 negotiating 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 been ſeverally enacted in the Body of this Act.

Act not to extend to Inſurances from or to any Place in *Great Britain, Ireland, Guernſey, &c.*

VII. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge with the additional Rate or Duty by this Act granted, any Inſurance or Inſurances upon Ships, Goods, or Merchandizes, or other Property or Intereſt whatever, for any Voyage to or from any Part or Place in the United Kingdom of *Great Britain* and *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, or the *Iſle of Man*, from or to any other Port or Place in the ſaid Kingdom, or in the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, or the *Iſle of Man*; any Thing in this Act contained to the contrary thereof notwithſtanding.

Penalty of Felony, without Benefit of Clergy, for counterfeiting Stamps, *&c.*

VIII. 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 it.

IX. 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.

Where a Diſcount of 16 *l. per Cent.* is allowed for Newſpapers, a further Diſcount of 4 *l.* 10 *s.* ſhall be allowed.

X. And be it further enacted, That in every Caſe where, by an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, a Diſcount of Sixteen Pounds *per Centum*, on the Sums now payable for Duties impoſed on Newſpapers, ſhall be allowed by the ſaid Commiſſioners to the Proprietors, Printers, or Publiſhers of ſuch Newſpapers, who ſhall not have advanced the Price thereof beyond the Price in the ſaid Act mentioned, it ſhall be lawful for the ſaid Commiſſioners to grant a further Allowance, by Way of Diſcount, of Four Pounds and Ten Shillings *per Centum*, on the Sums ſo payable for Duties, to the ſaid Proprietors, Printers, or Publiſhers, amounting in the Whole to Twenty Pounds and Ten Shillings *per Centum*, in the like Manner and under the like Conditions

as is directed by the ſaid Act made in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, in reſpect of the Diſcount thereby allowed; and the ſaid Commiſſioners ſhall cauſe the ſaid Amount of Diſcount ſo to be allowed, to be marked on ſuch Newſpapers, in the Manner the Diſcount of Sixteen Pounds *per Centum* was directed to be marked by the ſaid Act.

Duties to be paid to the Receiver General of Stamps, to be carried to the Conſolidated Fund.

XI. And be it further enacted, That all the Monies ariſing by the ſeveral Duties herein-before mentioned, 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 *Weſtminſter*, 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.

Application of Duties.

XII. 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 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 Parment; 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 Charges 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.

Limitation of Actions.

General Iſſue.

XIII. 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 Defendants; and if upon ſuch Verdict, or if the Plaintiff or Plaintiffs ſhall become Non-ſuited, 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

Treble Costs.

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.

Commencement of Duties.

XIV. And be it further enacted, That the several Rates and Duties hereby granted shall respectively commence and take Effect as follows; that is to say, the said Duties on Insurances, from and after the Fifth Day of *April* One thousand eight hundred and one; the said Duties on Bills of Exchange, Notes, Drafts, or Orders, from and after the Fifth Day of *June* One thousand eight hundred and one, in that Part of *Great Britain* called *England*, and from and after the First Day of *August* One thousand eight hundred and one, in that Part of *Great Britain* called *Scotland*; and the said Duties on Indentures, Leases, Bonds, and other Deeds, from and after the Fifth Day of *July* One thousand eight hundred and one.

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