ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LVIII.

An Act for granting to His Majesty, until the Twenty-fifth Day of *March* One thousand eight hundred and Two, additional Stamp Duties in *Ireland*, on Bonds, Bills of Exchange, and Promissory Notes, and on certain Insurances therein mentioned; and for the Relief of Persons in *Ireland* holding Obligatory Instruments, called *Kerry Bonds*, which have been executed without being duly stamped. [20th *June* 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 in that Part of the said United Kingdom called *Ireland*, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Twenty-fourth Day of *June* One thousand eight hundred and one, and until and upon the Twenty-fifth Day of *March* One thousand eight hundred and two, there shall be raised, levied, collected and paid, to His Majesty, throughout *Ireland*, for and 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, during the Time aforesaid, be ingrossed, printed or written, the several and respective additional Stamp Duties following, over and above all Duties payable thereon by virtue of any Act or Acts in force, on or immediately before the passing of this Act; that is to say, Any Contract, Bond, or other obligatory Instrument, conditioned for the Payment of any principal Sum, not amounting to One hundred Pounds, the additional Sum of One Shilling and Sixpence; and where the Condition shall be for Payment of any principal Sum, amounting to One hundred Pounds, and not amounting to Two hundred Pounds, the additional Sum of Two Shillings and Sixpence; and where the Condition shall be for Payment of any principal Sum, amounting to Two hundred Pounds, and not amounting to Five hundred Pounds, the additional Sum of Five Shillings; and where the Condition shall be for Payment of any principal Sum, amounting to Five hundred Pounds, and not amounting to One thousand Pounds, the additional Sum of Fifteen Shillings; and where the Condition shall be for Payment of any principal Sum, amounting to One thousand Pounds, and not amounting to Two thousand Pounds, the additional Sum of Ten Shillings; and where the Condition shall be for Payment of any principal Sum, amounting to Two thousand Pounds, and not amounting to Five thousand Pounds, the additional Sum of One Pound; and where the Condition shall be for Payment of any principal Sum, amounting to or exceeding Five thousand Pounds, the additional Sum of Two Pounds: Any Foreign or Inland Bill of Exchange, Promissory Note, or other Note, Draft, or Order, where the Sum therein expressed shall exceed Ten Pounds, and shall not exceed Thirty Pounds, the additional Sum of Three-pence; and where the Sum expressed therein shall exceed Thirty Pounds, and shall not exceed One hundred Pounds, the additional Sum of Sixpence; and where the Sum expressed therein shall exceed One hundred Pounds, the additional Sum of One Shilling and Sixpence.

From *June* 24, 1801, till 25th *March* 1802, the following additional Duties granted in *Ireland*:

Bonds under 100*l.*—1*s.* 6*d.*

100*l.* to 200*l.* —2*s.* 6*d.*

200*l.* to 500*l.* —5*s.*

500*l.* to 1000*l.* —15*s.*

1000*l.* to 2000*l.* —10*s.*

2000*l.* to 5000*l.* —1*l.*

5000*l.* and upwards, —2*l.*

Bills of Exchange, &c. above 10*l.* and under 30*l.* —3*d.*

30*l.* to 100*l.* —6*d.*

Above 100*l.* —1*s.* 6*d.*

II. Pro-

II. Provided always, and be it enacted, That nothing herein contained ſhall extend to charge with any of the additional Duties hereby granted, any Bank Note or Bank Poſt Bill of any Banker or Bankers who hath or have regiſtered, or ſhall have regiſtered his Name or their Names and Firm, in the Manner preſcribed by an Act made in the Parliament of *Ireland*, in the Fortieth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties.*

Not to extend to Bank Notes under *Iriſh* Act, 40 *Geo.* III, Cap. 10.

III. And be it enacted, That, from and after the Twenty-fourth Day of *June* One thouſand eight hundred and one, until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and two, there ſhall be raiſed, levied, collected, and paid, throughout *Ireland*, for and upon the ſeveral Inſurances herein-after mentioned, which ſhall be made during the Time aforeſaid in *Ireland*, the ſeveral additional Duties herein-after mentioned, over and above all Duties payable thereon, by virtue of any Act or Acts in Force, on or immediately before the paſſing of this Act; that is to ſay, For all Inſurances for inſuring Ships, Goods, Wares, or Merchandize from the Danger of or other Perils at Sea, where the Sum to be inſured ſhall amount to One hundred Pounds, the additional Sum of Three Shillings and Sixpence, and ſo progreſſively for every Sum of One hundred Pounds inſured; where the Sum to be inſured ſhall not amount to One hundred Pounds, the additional Sum of Three 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 additional Sum of Three Shillings and Sixpence for ſuch fractional Part of One hundred Pounds; where the Premium or Conſideration in the Nature of a Premium actually and *bonâ fide* paid, given, or contributed for, ſhall not exceed the Rate of Ten Shillings, where the Sum to be inſured ſhall amount to One hundred Pounds, the additional Sum of One Shilling, and ſo progreſſively for every Sum of One hundred Pounds inſured; and where the Sum ſo to be inſured ſhall not amount to One hundred Pounds, the additional Sum of One Shilling; 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, the additional Sum of One Shilling for ſuch fractional Part of One hundred Pounds; the ſaid Duties upon Inſurances to be paid by the Perſons aſſured, therein.

Additional Stamps on Sea Inſurances.

3*s.* 6*d.* for every 100*l.*, or fractional Part thereof;

but where the Premium does not exceed 10*s. per Cent.* only 1*s.* for every 100*l.*, &c.

to be paid by the Party aſſured.

IV. And be it enacted, That the ſeveral Duties hereby granted ſhall be under the Government, Care, and Management of the Commiſſioners for the Time being, appointed to manage the Duties charged upon ſtamped Vellum, Parchment, and Paper, who, or the major Part of them, are hereby required and empowered to employ the neceſſary Officers under them for that Purpoſe; and in order to denote the ſeveral Duties payable by virtue of this Act, on ſtamped Vellum, Parchment, and Paper, whenever they ſee Occaſion to uſe ſuch Stamps as have been heretofore pro-

New Duties ſhall be under the Management of Commiſſioners of Stamps.

vided to denote any former Duties on ſtamped Vellum, Parchment, or Paper, or to cauſe new Stamps to be provided for that Purpoſe, and to alter or renew the ſame, or any of them, from Time to Time, and to do all other Things neceſſary to be done for putting this Act in Execution, with relation to the ſeveral Duties hereby granted in the like, and as full and ample a Manner as they or the major Part of them are authorized to put in Execution any former Law concerning any Duties under their Management.

Commiſſioners may add Stamps, or change Paper, *etc.* already ſtamped with former Duties.

V. And be it enacted, That it ſhall be lawful for all Perſons poſſeſſed of, or who ſhall, on the Twenty-fourth Day of *June* One thouſand eight hundred and one, be poſſeſſed of any Vellum, Parchment, or Paper, ſtamped or marked with any Stamp or Mark to denote any of the Duties now payable by Law on ſtamped Vellum, Parchment, or Paper, upon which any Duty is hereby impoſed in Addition to the Duties now payable thereon, at any Time to bring ſuch Vellum, Parchment, or Paper to the ſaid Commiſſioners, at their head Office in *Dublin*, who are hereby authorized and required, on Payment of the reſpective Duties by this Act impoſed, to the Receiver General of the ſaid Duties, 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 Duties hereby impoſed, or at the Election of the Perſons reſpectively bringing ſuch Vellum, Parchment, or Paper, to cauſe the ſame to be cancelled, and other Vellum, Parchment, or Paper to be ſtamped with 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 other than the Duty hereby impoſed for the ſame; and any Matter or Thing in reſpect whereof any Duty is hereby impoſed on Vellum, Parchment, or Paper, which ſhall, after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and one, be ingroſſed, printed, or written on any Vellum, Parchment, or Paper, ſtamped or marked by virtue of any Act now in Force, which ſhall not have been ſtamped or marked with the Stamps or Marks to denote the Payment of the Duties hereby impoſed, ſhall be of no other Effect than if the ſame Matters or Things had been ingroſſed, printed, or written on unſtamped Vellum, Parchment, or Paper.

Former *Iriſh* Stamp Acts extended to this.

VI. And be it enacted, That all Powers, Proviſions, Rules, Methods, Articles, Clauſes, Penalties, Diſtributions of Penalties and Forfeitures, and all other Matters and Things preſcribed by any Act of Parliament in Force in *Ireland*, relating to the Stamp Duties on Vellum, Parchment, or Paper, and not hereby altered, ſhall, as far as the ſame are hereby applicable, be of Force and Effect with relation to all Duties hereby granted, and ſhall be put in Execution for the raiſing, levying, collecting, and ſecuring the ſeveral Duties hereby granted, as fully to all Intents and Purpoſes as if the ſame had been hereby re-enacted with relation to the Duties hereby granted.

VII. And

VII. And be it enacted, That if any Perſon ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any Stamp or Mark allowed by this Act to be uſed for denoting any Duty by this Act granted, 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 counterfeited Stamp or Mark thereupon, knowing the ſame to be counterfeited, or ſhall fraudulently uſe any Stamp or Mark allowed to be uſed by this Act, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, then every Perſon ſo offending, and being thereof convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony without Benefit of Clergy.

Forging Stamps under this Act Felony without Clergy.

VIII. And be it enacted, That all Monies ariſing by the ſeveral Duties hereby granted 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 of *Ireland*, at ſuch Time and in ſuch Manner as the Duties on ſtamped Vellum, Parchment, and Paper, are directed to be paid; and all Monies ſo paid into the ſaid Receipt as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Application of Duties.

IX. And whereas many Perſons in *Ireland* having erroneouſly conceived that the Obligatory Inſtrument, called a *Kerry Bond*, containing in the Body thereof a Warrant to confeſs Judgement upon any Action to be brought thereon, was not liable to the Stamp Duty impoſed in *Ireland*, upon Warrants to confeſs Judgement upon Suits or Actions, in Addition to the Duty payable upon ſuch Inſtrument as a Bond, have executed ſuch Inſtruments without a Stamp thereon to denote the Payment of the Duty for ſuch Warrants of Attorney, from which many Inconveniencies may ariſe, unleſs Relief be given; be it therefore enacted, That it ſhall and may be lawful for the proper Officers for collecting the Duties in *Ireland* on ſtamped Vellum, Parchment, and Paper, and the Officers for ſtamping or marking the ſame at the head Office in *Dublin*; and they are hereby required, upon Payment or Tender of the Duty payable in reſpect to a Warrant of Attorney, to confeſs Judgement upon any Action or Suit, to mark or ſtamp upon any ſuch Obligatory Inſtrument as aforeſaid, executed before the Firſt Day of *September* One thouſand eight hundred, and which had been duly ſtamped or marked with the Duty to which the ſame was ſubject, as an Obligatory Inſtrument, a Stamp or Mark to denote the Payment of the Duty payable on a Warrant to confeſs Judgement as aforeſaid; and every ſuch Inſtrument as ſhall be ſo ſtamped or marked ſhall be as valid as if the ſame had been ſo ſtamped or marked before the Time the ſame was executed by any of the Parties thereto; and every Perſon concerned in the ingroſſing, writing, or executing the ſame, or who entered any Judgement thereon, ſhall be freed and diſcharged of and from all Penalties incurred

Kerry Bonds executed without Stamps before *Sept.* 1, 1800, may be ſtamped as Warrants of Attorney at any Time before Payment of the Money, or Proceeding at Law.

on Account thereof, provided ſuch Inſtrument be brought to the ſaid Head Office in *Dublin*, to be ſtamped before the Money due thereon ſhall be paid, or before any Proceedings at Law ſhall be taken for the Recovery thereof.

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