ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

C A P. XCIX.

An Act for allowing the ſtamping certain Deeds until the Thirty-firſt Day of *December* One thouſand eight hundred and two; for amending an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, relating to Duties on Legacies and Shares of Perſonal Eſtates; for exempting certain Legacies from the Payment of Duty; for reducing the Allowances on preſent Payment of Stamp Duties; and for reducing certain Stamp Duties on Policies for Sea Inſurances. [26th *June* 1802.]

WHEREAS it is expedient that further Time ſhould be given for the ſtamping, without the Penalty, certain Indentures, Leaſes, Bonds, or other Deeds, for which a Stamp Duty of Three Shillings is chargeable by an Act paſſed in the Thirty-ſeventh Year of His preſent Majeſty's Reign; and Two additional Duties are chargeable by Two ſeveral Acts paſſed in the laſt Seſſion of Parliament; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That it ſhall be lawful for any Perſon or Perſons who ſhall at any Time on or before the Thirty-firſt Day of *December* One thouſand eight hundred and two, have uſed any Vellum, Parchment, or Paper, on which ſuch additional Duties are impoſed, and which ſhall be duly ſtamped in the Manner required by the Laws in force, on and immediately before the Fifth Day of *July* One thouſand eight hundred and one, to bring or ſend the ſame to the ſaid Head Office at any Time before the ſaid Thirty-firſt Day of *December* One thouſand eight hundred and two, in order that the ſame may be ſtamped as aforeſaid, on Payment of the ſaid additional

Perſons ſending to the Stamp Office before *Dec.* 31, 1802, Indentures and other Deeds duly ſtamped as required before the paſſing of 41 Geo. 3. c. 10 and 86.

may have the same stamped, on Payment of the additional Duties, without being subject to Penalty.

Duties granted by the said Acts of the last Session of Parliament; and it shall be lawful for the said Commissioners of Stamp Duties, or their Officers appointed for such Purpose, to stamp the same, on Payment of the said additional Duties only, without any Penalty; any Thing in any Act or Acts of Parliament to the contrary notwithstanding.

Where Executors, *etc.* shall not have paid the Duties payable on Legacies in proper Time, the Court of Exchequer, on Application from the Commissioners for Stamps, may grant a Rule to shew Cause why such Executors, *etc.* should not deliver in an Account upon Oath of the Legacies paid, *etc.*

II. And be it further enacted, That in every Case in which any Executor or Executors, or Administrator or Administrators, shall not have paid the Duties granted and payable upon or in respect of any Legacies, or any Personal Estate, or any Share or Shares of any Personal Estate, of any Persons dying intestate, by and in pursuance of an Act passed in the Thirty-sixth Year of the Reign of His present Majesty, or any other Act or Acts of Parliament relating to Duties on Legacies or Shares of Personal Estates, within proper and reasonable Time, it shall be lawful for His Majesty's Court of Exchequer, upon Application to be made for that Purpose on Behalf of the Commissioners appointed for managing the Duties on stamped Vellum, Parchment, or Paper, on such Affidavit or Affidavits as to the said Court may appear to be sufficient, to grant a Rule, requiring such Executor or Executors, Administrator or Administrators, to shew Cause why he, she, or they should not deliver to the said Commissioners an Account, upon Oath, of all the Legacies, or of the Personal Property, respectively paid, or to be paid, or administered by him, her, or them, as the Case may be, and why the Duties on any such Legacies, or any Shares or Residue of any such Personal Estate, have not been paid or should not be forthwith paid according to Law, and to make any such Rule of Court absolute in every Case in which the same may appear to the said Court to be proper and necessary for the better enforcing the Payment of any of the said Duties.

Registers of Ecclesiastical Courts, within One Month after being required, shall deliver an Account of Wills and Administrations in their Custody, to the Commissioners of Stamps, on Penalty of 50*l.*

III. And be it further enacted, That it shall be lawful for the Commissioners for managing the Duties on stamped Vellum, Parchment, or Paper, to require of every Register or other Officer of any Ecclesiastical Court having the Custody or Care of any Wills proved in any such Court, or Account or Register of any Administrations granted in any such Court, an Account of all such Wills and Letters of Administration, together with the Particulars relating thereto, and Extracts from any such Wills as may seem necessary to such Commissioners, on Payment of such Fees as shall be agreed upon for the same, or as, in Case of any Dispute, shall be settled and allowed by the Ecclesiastical Court for that Purpose; and every such Officer as aforesaid is hereby authorized and required, within One Month after any such Requisition so made by the said Commissioners, or any Three or more of them, or by any Person authorized by them for that Purpose, to make out and deliver such Account as aforesaid; and if any such Register or other Officer as aforesaid shall refuse or neglect to make out and deliver any such Account as aforesaid, within One Month after any Demand made as aforesaid, or shall knowingly or wilfully make out and deliver any false Account, every such Register or other Officer shall forfeit for every such Offence Fifty Pounds, to be recovered by Information in the Name of His Majesty's Attorney General, to the Use of His Majesty, His Heirs and Successors.

The Legacies of *A. Morris Storer* Esq. of Books, *etc.* to *Eton* College, and the Legacy of *S. Whitbread*

IV. And whereas the late *Anthony Morris Storer* Esquire, bequeathed to the Provost and Fellows of *Eton* College, to be kept and preserved for the Use of *Eton* College, and not for the Purposes of Sale, a very valuable Collection of Books, Drawings, and Prints, collected with the greatest Care and Judgement, and at a very considerable Expence: And whereas the late *Samuel Whitbread* Esquire, bequeathed to his Son *Samuel Whitbread* Esquire, and

his Two Nephews *Jacob Whitbread* and *John Wingate Jennings*, Eſquires, the Sum of Eight thouſand Pounds, in Truſt for the Purpoſe of erecting and endowing a publick Hoſpital or Infirmary in or near the Town of *Bedford*, or in the County of *Bedford*, for the Reception and Relief of ſick and lame Objects within the ſame Town and County: And whereas it is expedient that the ſame ſhould be exempted from the Duties impoſed on Legacies, be it therefore further enacted, That the ſaid reſpective Legacies, and each of them, ſhall be exempted from the Payment of the Duties granted upon Legacies, and all and every Perſon and Perſons who hath or have incurred any Penalty or Forfeiture, by any Neglect or Omiſſion relating to or by reaſon of any Non-payment of any Duties in reſpect of the ſaid reſpective Legacies, or either of them, ſhall be, and are and is hereby diſcharged of and from, and indemnified againſt the ſame; any Thing in any Act or Acts to the contrary notwithſtanding.

Eſq. of 8,000 *l.* for a publick Hoſpital, ſhall be exempted from Duty.

V. And be it further enacted, That the Allowance after the Rate of Four Pounds in One hundred Pounds *per Annum* for Six Months, authorized to be made by an Act of Parliament, paſſed in the Fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for altering the Stamp Duties upon Admiſſions into Corporations or Companies; and for further ſecuring and improving the Stamp Duties in* Great Britain, and by another Act, paſſed in the Seventh Year of the Reign of His preſent Majeſty, intituled, *An Act for altering the Stamp Duties upon Policies of Aſſurance; and for reducing the Allowance to be made in reſpect of the prompt Payment of the Stamp Duties on Licences for retailing Beer, Ale, and other exciſeable Liquors; and for explaining and amending ſeveral Acts of Parliament relating to Hackney Coaches and Chairs*; and by any other Act or Acts relating to any Stamp Duties, whereby any like Allowance, not exceeding the Amount aforeſaid, is allowed or authorized to be made to every Perſon who ſhall at One Time bring to be ſtamped, or buy of the Commiſſioners for managing the Stamp Duties on Vellum, Parchment, or Paper, the Duties whereof ſhall amount to Ten Pounds and upwards, upon the preſent Payment of the ſaid Duties ſhall, from and after the Fifth Day of *July* next, ceaſe and determine.

The Allowance of 4 *l. per Cent.* authorized by 5 Geo. 3. c. 46. and 7 Geo. 3. c. 44, or any other Act, to be made to Perſons taking at One Time 10 *l.* worth of Stamps or upward, ſhall, after *July* 5, 1802, ceaſe;

VI. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and two, inſtead and in lieu of ſuch Allowance, it ſhall be lawful for the ſaid Commiſſioners for managing the Stamp Duties on Vellum, Parchment, or Paper, and they are hereby required on Demand thereof, to allow and pay in *Great Britain*, to every Perſon who ſhall at One Time bring to be ſtamped, or buy of the ſaid Commiſſioners Vellum, Parchment, or Paper charged with any Stamp Duties, upon which any Allowance to the Amount aforeſaid has been heretofore allowed and paid by ſuch Commiſſioners as aforeſaid, the Duties whereof ſhall, in the Whole, amount to Thirty Pounds, the Sum of Nine Shillings and no more, for ſuch Amount of Thirty Pounds as aforeſaid; and the further Sum of One Shilling and Sixpence and no more, for every further Amount of Five Pounds, above ſuch Thirty Pounds aforeſaid, upon the preſent Payment of the ſaid Duties at the Head Office for marking or ſtamping Vellum, Parchment, and Paper: Provided always, that nothing herein contained ſhall extend, or be conſtrued to extend, to alter or repeal any Proviſions or Powers in any Act or Acts relating to the allowing and paying any greater or different Allowance, in relation to any Stamp Duties in reſpect whereof any greater or different Allowance than aforeſaid is allowed and directed to be given or made by any Act or Acts of Parliament.

and inſtead thereof the Allowances herein mentioned ſhall be made.

VII. And

After *Aug.* 1, 1802, where the Premium actually paid ſhall not exceed 20 *s.* for every 100 *l.* inſured, One Half of the Duty of 2 *s.* 6 *d.* granted by 35 Geo. 3. c. 63. and One Half of the Duty of 2 *s.* 6 *d.* by 41 Geo. 3. c. 10. on Policies of Inſurance, ſhall ceaſe; and inſtead thereof there ſhall be paid the Duties herein mentioned.

VII. And whereas it is expedient that the Duties now payable on Policies of Inſurance ſhould be reduced in all Caſes where the Premium, or Conſideration in Nature of a Premium, actually and *bonâ fide* paid, given, or contracted for, ſhall not exceed the Rate of Twenty Shillings for every Hundred Pounds inſured; be it therefore further enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and two, in every Caſe 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 Twenty Shillings for every or any One hundred Pounds inſured, the reſpective Proportions of the Duties granted and impoſed by the reſpective Acts herein-after mentioned; that is to ſay, One Half of the Stamp Duty of Two Shillings and Sixpence granted and impoſed by an Act, paſſed in the Thirty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Stamp Duties on Sea Inſurances*; and alſo One Half of the additional Stamp Duty of Two Shillings and Sixpence granted and impoſed by an Act, paſſed in the Forty-firſt Year of the Reign of His preſent Majeſty, intituled, *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*, upon every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Inſurance upon any Ship or Ships, Goods or Merchandize, or upon any other Property or Intereſt whereon Inſurance may lawfully be made, ſhall be engroſſed, printed, or written, ſhall ceaſe and determine, and be no longer paid or payable; and that, from and after the ſaid Firſt Day of *Auguſt* One thouſand eight hundred and two, there ſhall be payable and paid upon all and every Inſurance or Inſurances, where the Premium, or Conſideration in Nature of a Premium, actually and *bonâ fide* paid, given, or contracted for, ſhall not exceed the Rate of Twenty Shillings for every or any One hundred Pounds, or Sum not amounting to One hundred Pounds, or any progreſſive Sums of One hundred Pounds, or any Fractional Part of One hundred Pounds, ſuch and the like Duties only, and under and ſubject to the like Rules and Regulations as are in and by the ſaid Two laſt recited Acts granted, impoſed, enacted, and made, upon Inſurances 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 *per Centum* on the Sum inſured.

On Inſurances where the Premium ſhall not exceed 20 *s.* *per Cent.* and the Sum inſured ſhall be 200 *l.* or upwards, a Stamp of 5 *s.* ſhall be uſed for every 200 *l.* inſured.

VIII. Provided always, and be it further enacted, That upon all and every ſuch Inſurances or Inſurance, 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 Twenty Shillings *per Centum* on the Sum inſured, it ſhall be lawful in all Caſes where the Sum inſured ſhall amount to Two hundred Pounds or upwards, to uſe Stamps of Five Shillings for every Two hundred Pounds of the Sum inſured, inſtead of Stamps of Two Shillings and Sixpence for every One hundred Pounds of the like Sum ſo inſured.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1802.