

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXXVII.

An Act for conſolidating the Duties on ſtamped Vellum, Parchment, and Paper, in *Great Britain*.

[11th *Auguſt* 1803.]

WHEREAS the ſeveral Rates and Duties under the Management and Care of the Commiſſioners for managing the Duties upon ſtamped Vellum, Parchment, and Paper, are appropriated and applicable to various Purpoſes according to the Directions of the ſeveral Acts of Parliament granting the ſame; and the ſaid Commiſſioners and other Officers employed in the Collection and Management of the ſaid Rates and Duties are required to keep ſeparate and diſtinct Accounts of the Monies ariſing from the ſeveral Rates and Duties as they reſpectively are paid into the Hands of the ſaid Officers, and likewiſe to provide and uſe different and diſtinct Dies or Stamps to denote each Rate and Duty: And whereas it is expedient to prevent the Multiplication of Stamps upon ſuch Pieces of Vellum, Parchment, or Paper, or other Inſtruments, Matters, or Things, on which ſeveral Rates and Duties are by ſeveral Acts of Parliament impoſed, 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 and may be lawful for the ſaid Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, inſtead of the diſtinct Stamps, Dies, or Marks, directed to be provided to denote the ſeveral Duties on the Vellum, Parchment, or Paper, or other Inſtrument, Matter, or Thing, charged therewith, to cauſe One new Stamp, Die, or Mark to be provided to denote the ſaid ſeveral Rates and Duties on every ſuch Piece of Vellum, Parchment, or Paper, or other Inſtrument, Matter, or Thing charged with the ſaid ſeveral Rates or Duties from Time to Time

Commiſſioners for Stamps may provide One new Stamp to denote the ſeveral Duties on Parchment, *etc.*

as ſhall be by them thought needful, and to repair, renew, or alter the ſame as there ſhall be Occaſion; any former Act or Acts of Parliament to the contrary notwithſtanding.

The ſeveral Rates to be conſolidated, and One diſtinct Account of the Monies ariſing thereby to be kept.

II. And, in order that all the Monies which ſhall ariſe from the ſeveral Rates and Duties under the Management of the ſaid Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, which are or ſhall be denoted by the ſame Die, Mark, or Stamp, may be brought into One Account, be it enacted, That inſtead of the ſeveral Rates and Duties impoſed by ſeveral Acts of Parliament upon the ſame Piece of Vellum, Parchment, or Paper, or other Matter or Thing charged with ſeveral Rates or Duties, being levied, collected, and received in ſeveral and diſtinct Sums, according to the ſeveral Proportions by which the ſame are impoſed, it ſhall and may be lawful for the ſaid Commiſſioners, and all and every the Officer and Officers who ſhall be concerned in the Management of the ſaid Rates and Duties under the ſaid Commiſſioners, to conſolidate the Monies ariſing or to ariſe from the ſaid ſeveral Rates and Duties into One Sum, to the Amount of all the ſaid ſeveral Rates, and to levy, collect, and receive the ſame accordingly, and to keep at the Head Office of Stamps One diſtinct Account of the Monies ariſing from the ſaid Conſolidated Duties, and to bring into the ſame Account all Rates and Duties under the Management of them the ſaid Commiſſioners, which are and ſhall be in purſuance of this or any former Act denoted by the ſame Die, Mark, or Stamp, without any Separation of the ſeveral Parts or Members thereof, or Diſtinction taken or made as to the Uſes or Purpoſes to which the ſame are or are intended to be appropriated or applied, or the Act or Acts of Parliament granting, appropriating, or regulating the ſame; any former Law or Uſage to the contrary notwithſtanding.

From *Jan.* 5, 1804, the Monies ſo ariſing ſhall be paid to the Receiver General, who ſhall pay the ſame into the Exchequer weekly.

III. And be it further enacted, That, from and after the Fifth Day of *January* One thouſand eight hundred and four, all Monies ariſing from the Rates and Duties under the Management of the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, ſhall be paid into the Hands of the Receiver General for the Time being of the Duties on ſtamped Vellum, Parchment, and Paper, who ſhall keep One Account only of all the ſaid Rates and Duties, and pay the ſame accordingly (the neceſſary Charges of raiſing, paying, and accounting for the ſame being deducted) into the Receipt of the Exchequer from Time to Time weekly; that is to ſay, on *Wedneſday* in every Week if the ſame be not an Holiday, and if the ſame be an Holiday then on the next Day which ſhall not be an Holiday, for the Purpoſes herein-after declared and expreſſed; any former Act or Acts of Parliament, or any Clauſe, Matter, or Thing in any former Act or Acts of Parliament contained to the contrary notwithſtanding.

Commiſſioners and Officers to obſerve the Orders received from the Treaſury.

IV. And be it further enacted, That the ſaid Commiſſioners for managing the ſaid Duties on ſtamped Vellum, Parchment, and Paper, and all other Officers who ſhall be employed or entruſted by or under them, ſhall, from Time to Time, in and for the better Execution of their ſeveral Places and Truſts, obſerve and perform ſuch Rules and Orders as they reſpectively ſhall from Time to Time receive from the Lord High Treaſurer, or Commiſſioners of the Treaſury, or any Three or more of them for the Time being.

37 Geo. 3. c. 136.

V. And whereas by an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act to enable the Commiſſioners of Stamp Duties*

Duties to ſtamp Deeds and other Inſtruments, Bills of Exchange, Promiſſory and other Notes in the Caſes therein mentioned, it is among other Things enacted, that it ſhall be lawful for the ſaid Commiſſioners or their Officer, upon Payment of the Duty and a Penalty of Five Pounds in the ſaid Act mentioned, to ſtamp any Vellum, Parchment, or Paper, whereupon any Inſtrument, Matter, or Thing, (except Bills of Exchange, Promiſſory Notes or other Notes, Drafts, or Orders), ſhall have been or ſhall be engroſſed, printed, or written, liable in reſpect thereof to be ſtamped with a Stamp or Stamps of a particular Denomination or Value, and whereon there is or ſhall be impreſſed any Stamp or Stamps of a different Denomination, but of an equal or greater Value in certain Caſes therein mentioned: And whereas it is expedient to permit the ſame to be done without Payment of the ſaid Penalty, be it therefore enacted, That it ſhall be lawful for the ſaid Commiſſioners, or their Officer as aforeſaid, from and after the paſſing of this Act, to ſtamp, or cauſe to be ſtamped, any ſuch Vellum, Parchment, or Paper (except as aforeſaid), in any of the Caſes herein-before mentioned, without Payment of the ſaid Penalty of Five Pounds required by the ſaid recited Act; and every Inſtrument, Matter, or Thing ſo ſtamped, ſhall have and be deemed of the like Force and Validity as if the ſaid Penalty of Five Pounds had been paid purſuant to the Direction of the ſaid Act.

Inſtruments, *etc.* not having the proper Stamp, though of an equal or greater Value, may be ſtamped with the proper Stamp without Payment of the Penalty of 5*l.* impoſed by recited Act.

VI. And be it further enacted, That every Inſtrument, Matter, or Thing, although ſtamped or impreſſed with any Stamp of greater Value than the Stamp required by Law, ſhall be valid and effectual, provided ſuch Stamp ſhall be of the Denomination required by Law for ſuch Inſtrument, Matter, or Thing; any Statute, Law, or Uſage to the contrary notwithſtanding.

Inſtruments, *&c.* although ſtamped with a Stamp of greater Value, ſhall be valid.

VII. And be it further enacted, That the ſaid Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, and their Officers and all other the Officer and Officers concerned in the Management of any of the ſaid Rates and Duties, ſhall be ſubject to ſuch Penalties and Forfeitures for any Breach of the Truſt in them repoſed, or for diverting or miſapplying the Money received in purſuance of this or any former Act or Acts of Parliament contrary to the true Intent of this Act, as by any former Law relating to the Duties under the Management of the ſaid Commiſſioners are inflicted; and that all Powers, Proviſoes, Articles, Clauſes, Penalties, Forfeitures, Diſtribution of Penalties and Forfeitures, and all other Matters and Things preſcribed or appointed by any former Act or Acts of Parliament relating to the Duties on ſtamped Vellum, Parchment, and Paper, or other the Duties under the Management and Care of the ſaid Commiſſioners, and not hereby altered ſhall be in Force and Effect with relation to the Rates and Duties hereby conſolidated, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring the ſame, as fully to all Intents and Purpoſes as if they had been particularly repeated and re-enacted in this preſent Act.

Powers of former Acts, not hereby altered, to extend to this Act.

VIII. And be it further enacted, That if any Perſon ſhall counterfeit or forge, or procure to be counterfeited or forged, any Seal, Stamp, or Mark, to reſemble any Seal, Stamp, or Mark, directed to be allowed or uſed, or provided, made, or uſed in purſuance of this or any former Act or Acts of Parliament relating to the Duties under the Management of the ſaid Commiſſioners for managing the Duties on ſtamped Vellum, Parchment,

Puniſhment for counterfeiting Stamps, *&c.*

ment, and Paper, for the Purpoſe of denoting the ſaid Duties, or any of them, or ſhall counterfeit or reſemble the Impreſſion of the ſame, with 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, or other Matter or Thing, with ſuch counterfeit Mark or Stamp thereupon, knowing the ſame to be counterfeit, or ſhall privately or fraudulently uſe any Seal, Stamp, or Mark, directed or allowed to be uſed by this or any former Act or Acts of Parliament, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, 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.

IX. And whereas by divers Acts for granting ſeveral of the Duties hereby conſolidated it is provided, that during the Space of Ten Years then next enſuing, there ſhould be provided and kept in the Office of the Auditor of the Receipt of the Exchequer, a Book or Books in which all the Monies ariſing from the ſaid reſpective Duties, ſhould, together with ſuch other Duties as were reſpectively granted for the Purpoſe of making permanent Additions to the publick Revenue, and of defraying any Charges occaſioned by certain Loans made, and Stocks created by Authority of Parliament, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever: And whereas it is expedient that the Whole of the Duties by this Act conſolidated ſhould be entered in One Account, but that Proviſion ſhould nevertheleſs be hereby made for aſcertaining the Produce of ſuch ſeveral Grants of Duties for the Remainder of ſuch reſpective Periods; be it therefore enacted, That after the ſaid Fifth Day of *January* One thouſand eight hundred and four, the Whole of the Duties on ſtamped Vellum, Parchment, or Paper, conſolidated by this Act, ſhall be entered together in One Account; and that from and after the ſaid Fifth Day of *January* One thouſand eight hundred and four, the Lord High Treaſurer, or Commiſſioners of His Majeſty's Treaſury, or any Three or more of them for the Time being, ſhall, for and during the Remainder of the reſpective Periods of Ten Years, to be computed from the Time of granting ſuch of the ſaid Duties as aforeſaid, as were ſo directed to be entered ſeparately as aforeſaid, cauſe ſeparate and diſtinct Accounts of what ſuch Duties would have amounted to in caſe the ſame had not been and were not reſpectively hereby conſolidated and collected with other Duties on ſtamped Vellum, Parchment, or Paper, to be made out in ſuch Manner and Form as ſhall appear to the Lord High Treaſurer, or the Commiſſioners of His Majeſty's Treaſury for the Time being, beſt adapted to aſcertain ſuch Amounts reſpectively; which Accounts the ſaid Lord High Treaſurer, or Commiſſioners for the Time being, are hereby required to cauſe to be laid before Parliament, together with the publick Accounts directed to be laid before Parliament purſuant to the Proviſions of an Act, paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in Uſe.*

After *Jan.* 5, 1804, the conſolidated Duties ſhall be entered in One Account, and the Treaſury ſhall for certain Periods cauſe ſeparate Accounts of ſuch Duties to be kept to aſcertain their reſpective Amounts, which Accounts ſhall be laid before Parliament.

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