ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

****

CAP. XXI.

An Act for granting to His Majesty several Duties therein mentioned, to be levied by the Commissioners for managing the Stamp Duties in *Ireland*.

[24th *March* 1803.]

WHEREAS by an Act passed in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, 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*, certain Rates, Duties, Impositions, Charges, and Sums of Money were granted, for a Term in the said Act limited, upon the several Matters and Things in the said Act, and the Schedules thereunto annexed, expressed, mentioned, and contained; which said recited Act has, by divers Acts of the Parliament of the United Kingdom, been continued until the Twenty-fifth Day of *March* One thousand eight hundred and three: And whereas by other Acts of the said United Kingdom, certain of the Duties in the said recited Act mentioned have been altered, and certain additional Duties have been granted, and it is expedient that the Duties payable under and by virtue of the said recited Acts, or any of them, should be further continued, and that the Collection of the same should be regulated in Manner herein-after mentioned: 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

Irish Act 40 Geo. 3. c. 10.

From *March* 25, 1803, the Duties shall be paid upon the Matters expressed in Schedules A. B. C. and D. annexed.

Parliament assembled, and by the Authority of the same, That, from and after the Twenty-fifth Day of *March* in the Year One thousand eight hundred and three, there shall, throughout that Part of the United Kingdom called *Ireland*, be raised, collected, and paid unto His Majesty, His Heirs and Successors, for and upon the several Articles, Matters, and Things expressed in the Schedules hereunto annexed, marked A., B., C., and D., the several and respective Rates, Impositions, Duties, Charges, and Sums of Money in the said Schedules respectively mentioned; which said Schedules hereunto annexed shall be deemed and taken as Part of this Act to all Intents and Purposes.

Commissioners may be appointed by His Majesty or Lord Lieutenant, and may appoint inferior Officers.

II. And be it further enacted, That His Majesty, or the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, shall have Power to appoint Commissioners for the stamping and marking of Vellum, Parchment, and Paper, and managing the Duties thereupon, and that the said Commissioners, or the major Part of them, shall have Power, under their Hands and Seals, to appoint such inferior Officers, with the Consent and Approbation of the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, for the marking or stamping of Vellum, Parchment, and Paper, and for the better collecting and levying of the Duties hereby granted to His Majesty, His Heirs and Successors, as they at their Discretion shall think proper; and that every Commissioner and other Officer so appointed, before he proceeds to the Execution of his Office under such Appointment, shall take and subscribe the Oath following; that is to say,

Commissioners and Officers to be sworn.

'I *A. B.* do swear, That I will, during my Continuance in the Office of faithfully execute the Trust committed to me without Fraud or Concealment, and that I will from Time to Time true account make of all such Acts as I shall do therein, and deliver the same to such Person or Persons as His Majesty, His Heirs or Successors, or the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, hath appointed, or hereafter shall appoint to receive such Account; and that I will take no Fee, Reward, or Profit, for the Execution or Peformance of the said Trust, or the Business relating thereunto, from any Person or Persons other than such as shall be paid and allowed by His Majesty, His Heirs or Successors, or by some Person or Persons for that Purpose authorized by His Majesty, His Heirs or Successors, or by the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being.'

And such Oath shall and may be administered to any such Commissioner or Commissioners by the Chancellor, Treasurer, Lord Chief Baron, or any other of the Barons of His Majesty's Court of Exchequer, or in their Absence by any of the Justices in any of His Majesty's principal Courts in *Dublin*, and they are hereby required and empowered to administer such Oath; and any of the said Commissioners, or any Justice of the Peace within *Ireland*, shall and may administer the like Oath to any subordinate Officer heretofore appointed, or hereafter to be appointed pursuant to this Act.

Qualification not to affect 21 & 22 Geo. 3. (I.) c. 33.

III. Provided always, and be it enacted, That nothing in this Act contained shall affect, or be construed to affect, an Act passed in *Ireland* in the Twenty-first and Twenty-second Years of His Majesty's Reign, intituled, *An Act to regulate the Qualifications of Persons appointed to Offices in this*

Kingdom, wherein Two or more Grantees act under One Grant, Commiſſion, or Appointment; but that the ſaid Act, and every Part thereof, ſhall remain in full force.

The Commiſſioners and Officers now holding ſuch Offices ſhall continue to act, ſave as herein.

IV. And be it further enacted, That the ſeveral Commiſſioners and Officers heretofore appointed for the marking or ſtamping of Vellum, Parchment, and Paper, and managing the Duties thereupon, and now actually holding and exerciſing ſuch Offices reſpectively, as alſo ſuch other Commiſſioners and Officers as ſhall be hereafter appointed purſuant to this Act, ſhall continue to act in the ſeveral Offices to which they have been, or ſhall be ſo appointed, or which they now actually hold or exerciſe, in like Manner, with the ſame Powers and Authorities, and ſubject to ſuch Reſtrictions and Limitations as are mentioned in the former Acts of Parliament, granting Stamp Duties unto His Majeſty in *Ireland*, or any of them, ſave as herein is mentioned or otherwiſe directed, unleſs ſuch Commiſſioners or inferior Officers ſhall be ſooner removed from ſuch Offices by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, or unleſs ſuch inferior Officers ſhall be ſooner removed from ſuch Offices by the ſaid Commiſſioners with the Conſent and Approbation of His Majeſty, or of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being.

Evidence of acting as Commiſſioners, &c. ſhall be ſufficient without producing Appointment, &c.

V. And be it further enacted, That if in any Court, either of Law or Equity, on any Action, Suit, Indictment, Information, Proſecution, or Proceeding whatſoever, and whoever ſhall be the Parties therein, any Queſtion ſhall ariſe concerning the Right of the ſaid Commiſſioners or inferior Officers, or any of them, to hold, exerciſe, or enjoy their ſaid Offices reſpectively; then and in every ſuch Caſe, it ſhall be ſufficient to prove, that ſuch Commiſſioners or Commiſſioner, or inferior Officers or Officer were or was at the Time in Queſtion commonly reputed to be ſuch Commiſſioners or Commiſſioner, or Officers or Officer reſpectively, without producing their or his Patent, Appointment, or Commiſſion, and without giving Evidence that they have performed the ſeveral Requiſites preſcribed by Law to entitle them to execute the ſaid Offices reſpectively.

Salaries, &c. paid out of Duties.

VI. And be it further enacted, That it ſhall and may be lawful to and for His Majeſty, His Heirs and Succeſſors, and to and for the Lord Lieutenant, and other Chief Governor or Governors of *Ireland* for the Time being, out of the Produce of the Duties hereby granted, to cauſe ſuch Sum and Sums of Money to be expended and paid from Time to Time, for Salaries and other Incident Charges, as ſhall be neceſſary in and for the receiving, collecting, and levying or managing of the ſaid Duties; any Thing in this Act contained to the contrary notwithſtanding.

Commiſſioners and Officers ſhall obſerve ſuch Rules as they receive from Lord Lieutenant or Treaſury.

VII. And be it further enacted, That the ſaid Commiſſioners, or other Officers heretofore appointed, and hereafter to be appointed as aforeſaid, and all Officers employed or to be employed or entruſted by or under them as aforeſaid, ſhall from Time to Time obſerve ſuch Rules, Methods, and Orders in the Execution of their ſeveral Offices and Truſts, as they reſpectively have received or ſhall receive, from Time to Time, from the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, or the Commiſſioners of His Majeſty's Treaſury in *Ireland*, or any Three of them, or the Lord High Treaſurer of *Ireland* reſpectively for the Time being.

VIII. And

Commiſſioners ſhall keep Head Office in *Dublin*. No Duty paid to Commiſſioners.

VIII. And be it further enacted, That the Commiſſioners or Officers for the ſtamping and marking of Vellum, Parchment, and Paper, and managing the Duties thereupon, for the Time being, ſhall keep their Head Office in ſome convenient Place within the City of *Dublin*; and that none of the Duties granted by this Act ſhall be received or collected by, or paid to the ſaid Commiſſioners of Stamp Duties, or to any of them.

Commiſſioners empowered to adminiſter Oaths and Affidavits.

IX. And be it further enacted, That it ſhall and may be lawful to and for the reſpective Commiſſioners, for the Time being, for managing the Stamp Duties in *Ireland*, or any One of them, to adminiſter Oaths and Affirmations, and take Affidavits and Affirmations, in all Caſes where he or they ſhall reſpectively think an Oath or Oaths, or an Affirmation or Affirmations, neceſſary to be adminiſtered or taken for the Purpoſe of carrying into Effect this Act, or any Part thereof, or any Matter or Thing relating thereto, or to the Management of the Stamp Duties impoſed by this Act, or to be impoſed by any future Act; and if any Perſon ſhall wilfully ſwear or affirm any ſuch Affidavit or Affidavits, or Affirmation or Affirmations, or wilfully ſwear or affirm any other Affidavit or Affidavits, or Affirmation or Affirmations by this Act directed to be ſworn or affirmed, and any of ſaid Affidavits or Affirmations, or any Part or Parts thereof, ſhall contain a Falſehood, every ſuch Perſon ſo ſwearing any ſuch Affidavit or Affidavits, or affirming ſuch Affirmation or Affirmations, knowing or believing the ſame to contain a Falſehood, ſhall and may be indicted for wilful and corrupt Perjury therein, and ſhall upon ſuch Conviction of ſuch Offence incur and ſuffer ſuch Penalties, Forfeitures, and Diſabilities, as Perſons convicted of wilful and corrupt Perjury in *Ireland* are by Law liable and ſubject to.

Separate Accounts to be kept by Officers.

Diſtributors in *Dublin* to pay to Receiver General every *Friday*:

in other Places to Collectors of Exciſe.

X. And be it further enacted, That all and every the Officer and Officers who ſhall be concerned in levying, collecting, and receiving the Duties ariſing by this Act, ſhall keep ſeparate and diſtinct Accounts thereof; and that the ſeveral Diſtributors of Stamps in the City or County of *Dublin*, ſhall on the *Friday* in every Week, unleſs the ſame ſhall be an Holiday, and then upon the next enſuing Day which ſhall not be an Holiday, pay all Monies received by them in the preceding Week, under or by virtue of this Act, and then in their Hands reſpectively, to the Receiver General of Stamp Duties; and the Receiver General ſhall on the *Friday* in every Week, unleſs the ſame ſhall be an Holiday, and then upon the next enſuing Day, which ſhall not be an Holiday, pay all Monies received by him in the preceding Week by virtue of this Act, and then in his Hands, into His Majeſty's Treaſury in *Dublin*; and the Diſtributors of Stamps employed in other Parts of *Ireland*, ſhall on every *Wedneſday*, in every ſuch Week, unleſs the ſame ſhall be an Holiday, and then on the next enſuing Day, which ſhall not be an Holiday, pay all Sums received by them in like Manner, and then in their Hands reſpectively, to ſuch of the Collectors of the Inland Exciſe in *Ireland*, as they ſhall be reſpectively directed to pay the ſame to by the ſaid Commiſſioners of Stamp Duties, or by any of them; and in Caſe any ſuch Diſtributor ſhall not have received ſuch Direction, then he or ſhe ſhall pay the ſame to the Collector of Inland Exciſe in the Diſtrict in which the ſame ſhall have been received and collected; and ſuch Collectors of Inland Exciſe are hereby authorized and required to receive and give Receipts for the ſame, without Fee or Reward, and to keep diſtinct Accounts thereof; and the Receiver General, ſhall in

in Six Days after his making any Payment into His Majeſty's Treaſury, and every Diſtributor of Stamps in Six Days after his making any Payment to the Receiver General or to any of the ſaid Collectors of Inland Exciſe, ſhall give Notice of ſuch Payment, and of the Amount thereof, to the Commiſſioners for managing the Stamp Duties; and every ſuch Collector ſhall from Time to Time pay the ſeveral Sums ſo to them paid reſpectively, and every other Sum which he ſhall have received by virtue of this Act, or any Part or Parts thereof, to the Receiver General, upon receiving from him One or more Acquittance or Acquittances for the ſame; and if ſuch Receiver General and Collectors, or any of them, ſhall neglect or omit to pay the Sums ſo by them reſpectively payable as aforeſaid, at the Time and in Manner aforeſaid, or ſhall detain any Part of the Monies ſo by them payable, then and for every ſuch Offence, he or they ſhall be diſmiſſed from his or their Employment, and ſhall from the Time of ſuch Diſmiſſal be incapable to ſerve His Majeſty, His Heirs and Succeſſors, in any Civil Capacity whatſoever, and ſhall be charged with Intereſt for the Monies ſo detained in his or their Hands after the Rate of Twelve Pounds by the Hundred by the Year, the ſame to be recovered by Action, Suit, Information, or by any other of the Means whereby Debts may be recovered by His Majeſty, His Heirs and Succeſſors, from publick Accountants or Debtors; and if any ſuch Diſtributor ſhall neglect or omit to pay to ſuch Receiver General or Collector as aforeſaid, the Sums ſo by him or her received and collected in Manner aforeſaid, or ſhall detain any Part of the Monies by him or her ſo collected or received, then for the Firſt of ſuch Offences he, ſhe, or they ſhall forfeit all and every the Diſcount, *per* Centage, or other Fee, Profit, or Reward, to which ſuch Perſon ſo offending would or might otherwiſe be entitled for or by reaſon of the Sum ſo detained, or ſo neglected or omitted to be paid to ſuch Receiver General or Collector, and for the Second of ſuch Offences, every ſuch Diſtributor ſhall forfeit the ſaid Diſcount, *per* Centage, Fee, Profit, or Reward, and ſhall be diſmiſſed from his or her ſaid Office, and ſhall from the Time of ſuch Diſmiſſal be incapable of ſerving His Majeſty, His Heirs and Succeſſors in any Civil Capacity whatſoever, and ſhall alſo be charged with Intereſt for the Money ſo detained, after the Rate of Six Pounds by the Year for every Hundred Pounds; the ſame to be recovered in the ſame Manner as the Intereſt recoverable from the ſaid Receiver General and Collectors as aforeſaid, and the ſaid Diſcount, *per* Centage, Fee, Profit, or Reward, ſo forfeited by ſuch Diſtributor, ſhall in every of the ſaid Caſes be paid to ſuch of the Inſpectors of Stamp Diſtributors as ſhall firſt diſcover and inform the ſaid Commiſſioners of Stamps of ſuch Neglect, Omiſſion, or Detention.

Notice to Commiſſioners of Payments made in Six Days after.

Receiver General and Collectors on neglecting to pay the Duty ſhall be diſabled from acting;

and pay 12 *l. per Cent. per Annum* for Money detained.

Diſtributors neglecting to pay Receiver General, ſhall forfeit their Diſcount of 6 *l. per Cent.*

and for the Second Offence be diſmiſſed; and

charged with Intereſt at 6 *l. per Cent.*

Such Diſcount ſhall be paid to Inſpector informing.

XI. Provided always, and be it enacted, That if any Diſpute ſhall ariſe, as to which of the ſaid Inſpectors ſhall in any Caſe be entitled to the ſaid Diſcount, *per* Centage, Fee, Profit, or Reward, or whether the ſame has been forfeited by any ſuch Diſtributor or not, the ſame ſhall be decided by the ſaid Commiſſioners of Stamp Duties, or the major Part of them, by a ſummary Order under their Hands, and their Deciſion therein ſhall be final and concluſive to all Intents and Purpoſes whatſoever: Provided alſo, that it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamp Duties, or any One or more of them, from Time to Time, as often as he or they ſhall think proper, by Order under his or their Hand or Hands reſpectively, to enlarge and extend, for any Time

Commiſſioners ſhall decide Claims of Inſpectors to ſuch *per* Centage;

and may enlarge the Time of Payment by Diſtributors.

not exceeding One Month, the Time hereby allowed to ſuch Diſtributors reſpectively, for paying unto ſuch Receiver General or Collectors, the ſeveral Sums by them reſpectively from Time to Time received as aforeſaid, where the quarterly Payment of ſuch Diſtributor ſhall exceed Two hundred and fifty Pounds; and where it ſhall not exceed Two hundred and fifty Pounds, to enlarge and extend ſuch Time of Payment, for any Time not exceeding Three Months.

Comptroller ſhall certify to Accountant General Amount of Duties paid by Diſtributors to Collectors; Diſtributors ſhall give like Account; Penalty on Neglect, 20*l.*

XII. And be it further enacted, That the Comptroller of the Duties hereby granted ſhall certify Once in every Week to the Accountant General, the Amount of the Duties paid by the Diſtributors or other Officers of the Stamp Duties, to the ſeveral Collectors of the Inland Exciſe; and that every ſuch Diſtributor ſhall likewiſe certify to the Accountant General, and to the Commiſſioners for managing the Stamp Duties, Once in every Month, the full Amount of the Sums paid by him on Account of the ſaid Duties, to any Collector or Collectors of Inland Exciſe, ſpecifying the Name of ſuch Collector, and the reſpective Times of Payment, and the Balance remaining in his Hands; and if ſuch Comptroller or Diſtributor ſhall neglect to certify in Manner aforeſaid, he ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds (*Iriſh* Currency.)

Diſtributors ſhall verify their Accounts on Oath.

XIII. And be it further enacted, That every Diſtributor of Stamps ſhall verify by Affidavit, or if a known Quaker by Affirmation, his or her reſpective Accounts, to be furniſhed by him or her to the ſaid Commiſſioners; the ſaid Affidavit or Affirmation, if made in *Dublin*, to be ſworn or affirmed before One of the ſaid Commiſſioners, and if in the Country, either before a Commiſſioner of the Court of Chancery, King's Bench, Common Pleas, or Exchequer in *Ireland*, or before a Magiſtrate in the County, or County of the City or Town, in which ſuch Diſtributor ſhall reſide, and which Affidavit or Affirmation, the ſaid Commiſſioners and Magiſtrates are hereby reſpectively required and impowered to take; or if the ſaid Commiſſioners for managing the Stamp Duties in *Ireland*, or any One or more of them, ſhall by Notice in Writing, require it, before the Juſtices of the Peace, at a Quarter Seſſions of the Peace to be held in and for the County in which ſuch Diſtributor ſhall reſide; and which Affidavit or Affirmation, ſuch Juſtices are hereby required and authorized to receive and take; and if any Diſtributor ſhall neglect or refuſe to verify any of ſuch Accounts in Manner aforeſaid, within ſuch reaſonable Time as he or ſhe ſhall be called upon by the ſaid Commiſſioners of Stamps, or any One or more of them, ſo to do, he or ſhe ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Collectors ſhall exhibit their Accounts to Commiſſioners of impreſt Accounts;

XIV. And be it further enacted, That the ſeveral Perſons who have been or ſhall be reſpectively employed in receiving, collecting, or paying the ſeveral Duties by this Act, or any of the ſaid former Acts granted, ſhall exhibit their reſpective Accounts of ſuch Duties to the Commiſſioners for taking Impreſt Accounts in *Ireland* for the Time being, or the major Part of them, when called on by them or any One or more of them for that Purpoſe; and the ſaid Commiſſioners of Impreſt Accounts are hereby reſpectively authorized and required, from Time to Time, to examine upon Oath, the ſaid Perſons who ſhall be ſo employed, in raiſing, receiving, or collecting the ſaid Duties, as to their Accounts, and as to the Sum or Sums of Money which ſhall have been by them or any of them reſpectively

tively raiſed, collected, or received within the Time of ſuch their Accounts, and likewiſe what Part thereof ſhall have been by them, or any of them, paid into the Receipt of His Majeſty's Exchequer in *Ireland*, or to the Collectors of the Inland Exciſe as aforeſaid; and in accounting before the ſaid laſt mentioned Commiſſioners, or the major Part of them, the ſaid Perſons are to produce proper Vouchers for any Sum or Sums of Money, ſo by them raiſed, received, and paid; and the ſaid laſt mentioned Commiſſioners, or the major Part of them, are hereby authorized and required, finally to adjuſt and ſettle ſuch Accounts; which ſaid Accounts, when ſo audited and ſettled, ſhall be ſigned by the ſaid laſt mentioned Commiſſioners, or the major Part of them, and ſhall be at all Times to the Officers therein concerned, a full and ſufficient Warrant and Diſcharge, to all Intents and Purpoſes.

and ſhall produce Vouchers.

Commiſſioners of Impreſt Accounts ſhall give Diſcharges.

XV. And whereas the Diſtributors of ſtamped Vellum, Parchment, and Paper, frequently neglect to furniſh their Accounts to the Commiſſioners for managing ſtamped Duties in *Ireland*, and often run in Arrear and decline giving up ſuch ſtamped Vellum, Parchment, and Paper, as they have not ſold, by means whereof great Loſſes ariſe to the Revenue; be it therefore enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamps, or any One or more of them, as often as it ſhall ſeem fit to him or them ſo to do, by Warrant under his or their Hand and Seal, or Hands and Seals, to authorize any Perſon or Perſons, with the Aſſiſtance of a Magiſtrate, or any Peace Officer, in the Day Time, to enter into the Houſe of any Diſtributor of Stamps, and to ſeize, or take into his, her, or their Poſſeſſion, ſuch ſtamped Vellum, Parchment, or Paper, as ſhall have been ſent to ſuch Diſtributor from the Head Office in *Dublin*, and as ſhall be then found in the Houſe of ſuch Diſtributor; and that it ſhall and may be lawful to and for ſuch Perſon and Perſons ſo authorized as aforeſaid, with the Aſſiſtance of a Magiſtrate or Peace Officer, to enter into the Houſe or Houſes of any ſuch Diſtributor or Diſtributors, and to ſeize and take into his, her, or their Poſſeſſion, ſuch ſtamped Vellum, Parchment, or Paper, as ſhall be then found in ſuch Houſe or Houſes, and as ſhall have been ſent to ſuch Diſtributor from the Head Office as aforeſaid; and all Magiſtrates and Peace Officers are hereby required upon the Requeſt of any Perſon or Perſons acting under ſuch Warrant, to aid and aſſiſt him and them in the Execution thereof: Provided always, that all and every ſtamped Vellum, Parchment, and Paper, which ſhall be ſo found in ſuch Houſe, ſhall and may be ſeized and taken as having been ſo ſent to ſuch Diſtributor from the ſaid Head Office, unleſs the contrary ſhall be proved by ſuch Diſtributor.

Commiſſioners of Stamps may iſſue Warrants to ſeize and take away ſtamped Paper and Parchment from Diſtributors who are in Arrear.

XVI. And be it further enacted, That there ſhall be kept in His Majeſty's Treaſury in *Ireland*, One Book, in which all Monies that ſhall be paid into the ſaid Treaſury of *Ireland*, by virtue of this Act, ſhall be entered apart and diſtinct from all other Monies paid or payable to His Majeſty, His Heirs and Succeſſors, from any Account whatſoever, and that neither the Sixpence *per* Pound, nor any other Fee, ſhall be payable to or be deducted or received by any Officer or Officers of His Majeſty's ſaid Treaſury, for or on Account of the iſſuing or Payment of any Sum or Sums of Money ariſing by or which ſhall be received for or on Account of the Aids by this Act granted, or of any Payment to be made in purſuance of this Act; but that the ſame ſhall be received and duly accounted

A ſeparate Account ſhall be kept in Treaſury.

No Fee to Vice-Treaſurer, &c.

counted for to His Majeſty, His Heirs and Succeſſors; and all the Money paid into the ſaid Treaſury as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Collectors of Exciſe ſubject to Account as for other Duties;

and ſhall give Accounts to Commiſſioners of Stamps.

XVII. And be it further enacted, That all Collectors of Inland Exciſe ſhall, as to all Sums to be by them received under or by virtue of this Act, be ſubject and liable to the ſame Mode of Account, and the ſame Regulations, ſave as herein otherwiſe mentioned, as they are and ſhall be ſubject to in reſpect to any other Duties by them collected; and ſhall alſo be ſubject and liable to furniſh to the ſaid Commiſſioners of Stamp Duties, as often as they ſhall be thereto reſpectively required by the ſaid Commiſſioners, or any of them, Accounts of ſuch Sums as ſhall be received by ſuch Collectors reſpectively under this Act.

The Stamps already uſed or hereafter to be uſed at the ſaid Office ſhall be the only lawful Stamps.

Stamps may be repaired or renewed.

Two or more Stamps may be uſed, when One not ſufficient.

New Stamps may be provided.

XVIII. And be it further enacted, That the Types, Marks, and Stamps already kept or uſed for denoting and marking on Vellum, Parchment, and Paper the ſeveral and reſpective Duties heretofore granted, or any of them, or hereafter to be kept or uſed at the Head Office in *Dublin*, for denoting and marking on Vellum, Parchment, and Paper, the ſeveral and reſpective Duties hereby granted ſhall be the only true and lawful Types, Marks, and Stamps, for the ſtamping and impreſſing of all Vellum, Parchment, and Paper on which any of the ſeveral Things herein directed to be charged have been or ſhall be engroſſed or written; and that from Time to Time as often as ſuch Types, Marks, or Stamps, or any of them, ſhall be worn out or otherwiſe become unſerviceable, the ſaid Commiſſioners may cauſe the ſame to be repaired and rendered fit for Uſe, or cauſe Renewals thereof, or ſimilar Types, Marks, and Stamps to be made and uſed, if they ſhall think proper ſo to do; and that where ſuch Types, Marks, or Stamps ſhall not ſpecifically denote the Duties chargeable by this Act, Two or more of ſuch Types, Marks, or Stamps, the Duties denoted whereby ſhall in the Whole amount to the Duties chargeable by this Act, may be uſed for marking and impreſſing Vellum, Parchment, and Paper, with ſuch Duties, or the ſaid Commiſſioners may cauſe to be provided new Types, Marks, or Stamps for denoting ſuch Duties, or any of them, if they ſhall think proper ſo to do, and to ſtamp or mark Vellum, Parchment, and Paper chargeable with ſuch Duties with the ſame.

Stamps may be altered.

Publick Notice to be given thereof.

XIX. And be it further enacted, That the Devices or Marks uſed or to be uſed for denoting and marking on Vellum, Parchment, and Paper the ſaid Duties, or any of them, may be changed, varied, or altered, from Time to Time, as His Majeſty, His Heirs and Succeſſors, or the Lord Lieutenant or other Chief Governor or Chief Governors of *Ireland*, for the Time being, ſhall think fit: Provided, that whenſoever ſuch Devices or Marks ſhall be changed, varied, or altered, then and in every ſuch Caſe, publick Notice of every ſuch Change, Variation, or Alteration ſhall be given by Advertiſement in the *Dublin Gazette*, and in ſome other publick Newſpapers, a convenient Time before the Types, Marks, or Stamps on which ſuch new Devices or Marks ſhall be made, be uſed.

Perſons bringing ſtamped Parchment, *etc.* not engroſſed

XX. Provided always, and be it enacted, That ſo often as the ſaid Devices or Marks, or any of them, ſhall be ſo changed, varied, or altered,

it

it ſhall be lawful for all Perſons who ſhall, at the Times reſpectively of ſuch Alteration or Change, have in their Cuſtody or Poſſeſſion any Vellum, Parchment, or Paper, marked with the Impreſſion of the Type, Mark, or Stamp, which ſhall have been ſo changed, varied, or altered, and upon which none of the Matters or Things hereby charged ſhall have been engroſſed or written, to bring or ſend at any Time within the Space of Sixty Days after the Publication of ſuch Advertiſement as aforeſaid, ſuch Vellum, Parchment, and Paper, to the ſaid Commiſſioners of Stamp Duties, at the Head Office in *Dublin*, or to ſuch other Officers appointed as aforeſaid; and thereupon the ſaid Commiſſioners and Officers reſpectively are hereby required to ſtamp or mark, or cauſe to be ſtamped or marked, in lieu thereof, the like Quantity of Vellum, Parchment, or Paper, which ſhall be brought or ſent to the ſaid Head Office by the Perſon requeſting the ſame, with the Impreſſion of ſuch new Type, Mark, or Stamp, without demanding or taking directly or indirectly for the ſame, any Sum of Money, or other Conſideration whatſoever, under the Penalty of forfeiting for every ſuch Offence the Sum of One hundred Pounds; and the ſaid Stamps and Marks which ſhall have been ſo changed, ſhall, in every ſuch Caſe, be immediately cancelled; and in caſe any Perſon ſhall neglect or omit, within the Time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid Commiſſioners or Officers as aforeſaid, any ſuch Vellum, Parchment, or Paper, ſo marked with the Type, Mark, or Stamp, which ſhall have been ſo changed, the ſame is hereby declared to be of no other Effect than if ſuch Vellum, Parchment, or Paper, had never been ſtamped; and that all Matters and Things which ſhall be engroſſed or written thereon after ſuch Time as ſhall be appointed by ſuch Advertiſement as aforeſaid, for making Uſe of ſuch changed or altered Types, Marks, or Stamps, as aforeſaid, ſhall be of no other Effect than if they had been engroſſed or written on Vellum, Parchment, or Paper, not marked or ſtamped; and all Perſons who ſhall engroſs or write any Matter or Thing chargeable with any of the Duties aforeſaid, on ſuch Vellum, Parchment, or Paper, after the ſaid Time, ſhall incur and ſuffer ſuch Penalty as is herein directed to be inflicted on Perſons writing or engroſſing on Vellum, Parchment, or Paper, not marked or ſtamped.

to the Office in Sixty Days,

ſhall have the like Quantity returned with new Stamps, *gratis*.

Officer demanding any Conſideration forfeits 100*l*.

Parchment, *etc.* with old Stamps of no more Uſe than if not ſtamped.

XXI. Provided always, and be it enacted, That all Vellum, Parchment, and Paper which has been marked or ſtamped, and has paid the Duties granted by any Act or Acts of Parliament heretofore made, ſhall and may be uſed for the Purpoſes thereby intended, without any additional Stamp, Mark, or Duty, except in Caſes where by this Act or by any other Act or Acts, Duties greater than thoſe heretofore laid on are or have been or ſhall be impoſed; in all which Caſes it ſhall be lawful for the ſaid Commiſſioners, or any of them, if they ſhall think proper ſo to do, upon Requeſt of any Perſon or Perſons, to order either that ſuch Vellum, Parchment, and Paper be ſtamped with a Duty denoting a higher Duty, the Perſon or Perſons requeſting the ſame, paying the Difference of Price between the ſaid reſpective Stamps, or that ſuch Vellum, Parchment, or Paper as ſhall be brought for the Purpoſe, by the Perſon requeſting the ſame, be duly ſtamped and marked with Stamps denoting ſuch Duties as the Perſon or Perſons requeſting the ſame ſhall require in Exchange for ſuch Vellum, Parchment, and Paper as ſhall be offered for Exchange; the Perſon or Perſons to whom the ſame ſhall be given, paying the Difference,

Commiſſioners may order Parchment, *etc.* formerly ſtamped to be ſtamped with a higher Duty, the Difference being paid.

Former Stamps cancelled.

ference, if any, between the ſaid reſpective Stamps: Provided always, that the Stamps marked on ſuch Vellum, Parchment, and Paper to be offered for Exchange, be cancelled.

Parchment, *etc.* hereby intended to be charged ſhall, before written upon, be brought to be ſtamped.

XXII. And be it further enacted, That all Vellum, Parchment, and Paper, hereby intended to be charged with the ſeveral Duties aforeſaid, ſhall, before any of the Matters or Things herein-before mentioned ſhall be thereupon engroſſed or written, be brought to the Head Office aforeſaid to be ſtamped and marked; and the ſaid Commiſſioners and Officers are hereby required, upon Demand of the Perſon or Perſons ſo bringing the ſame, forthwith, without any Fee or Reward, to ſtamp or mark any Quantity or Parcels of Vellum, Parchment, or Paper ſo brought; ſuch Perſon or Perſons paying to ſuch Officer or Officers, as ſhall be appointed in that Behalf, the reſpective Duties hereby granted and directed to be paid for the ſame.

Penalty on Officer affixing Stamps before Duty is paid or ſecured, 100*l.*

XXIII. And be it further enacted, That if any Commiſſioner or other Officer, appointed or to be appointed as aforeſaid, ſhall fix any ſuch Mark or Stamp to any Vellum, Parchment, or Paper which ſhall be brought to the Head Office aforeſaid to be ſtamped or marked, before the ſeveral and reſpective Duties thereupon charged by this Act, ſhall be duly anſwered or be ſecured to be paid to the Uſe of His Majeſty, His Heirs and Succeſſors, he ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Writing Matters chargeable with Duty before ſtamped, or if ſtamped with a lower Duty than is payable,

Penalty 5*l.*

XXIV. And be it enacted, That if any Perſon or Perſons ſhall engroſs or write, or cauſe to be engroſſed or written, upon any Vellum, Parchment, or Paper, any of the Matters or Things for which the ſaid Vellum, Parchment, or Paper is hereby charged to pay any Duty, before ſuch Time as the ſaid Vellum, Parchment, or Paper ſhall be marked or ſtamped as aforeſaid, or ſhall engroſs or write, or cauſe to be engroſſed or written, any Matter or Thing upon Vellum, Parchment, or Paper that ſhall be marked or ſtamped for any lower Duty than the Duty by this Act payable for what ſhall be ſo engroſſed or written thereon, ſuch Perſon ſo offending ſhall forfeit, for every ſuch Offence, the ſum of Five Pounds.

Writing on Parchment, *etc.* formerly written upon before again ſtamped, eraſing Names, Dates, *etc.* or taking off Stamps to uſe again,

XXV. And be it further enacted, That if any Perſon or Perſons ſhall write or engroſs, or cauſe to be written or engroſſed, either in the Whole or in Part, any Matter or Thing in reſpect whereof any Duty is payable by this Act, upon any Part of any Piece of Vellum, Parchment, or Paper whereon there ſhall have been before engroſſed or written any other Matter or Thing in reſpect whereof any Duty is payable by this Act, unleſs ſuch Vellum, Parchment, or Paper ſhall have been again marked or ſtamped according to this Act, after ſuch former Engroſſing, Writing, or Printing, or ſhall, for the Purpoſe of evading any of the Duties payable by this Act, execute any ſtamped Inſtrument without a Date, or which ſhall bear Date prior to ſuch Execution thereof, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out, the Name or Names of any Perſon or Perſons, or any Date, Sum, or Thing engroſſed or written in ſuch Inſtrument, Matter, or Thing as aforeſaid, or ſhall fraudulently cut, tear, or take off any Mark or ſtamp from any Piece of Vellum, Parchment, or Paper, or any Part thereof, with Intent to uſe ſuch Stamp or Mark for any other Writing, Matter, or Thing, in reſpect whereof any Duty ſhall be payable by

by virtue of this Act, then, and in any such Case, every such Person, so offending in any of the Particulars before mentioned shall, for every such Offence, forfeit the Sum of Fifty Pounds *Irish* Currency; and any Deed, Instrument, or Writing so antedated, or wherein any of the said Frauds shall have been committed, shall be deemed not to have been duly stamped: Provided nevertheless, that any Deed or Instrument which shall have been duly executed by any of the Parties thereto, on the Day when the same bears Date, shall not be considered as antedated within the Meaning of this Act; but such Deed or Instrument may lawfully be executed at any Time afterwards by the other Parties thereto, or any of them, notwithstanding any intervening Change in the Stamp Duties payable on such Deed or Instrument, if the same was duly stamped at the Time of the said First Execution thereof.

Penalty 50*l.* and Deeds, &c. deemed unstamped.

Parties may execute Deeds at different Times.

XXVI. And be it further enacted, That upon Oath (or solemn Affirmation of a known Quaker) made at the Head Office in *Dublin*, to the Satisfaction of the said Commissioners of Stamps, or any of them, or of any inferior Officer by them in that Behalf appointed, (which Oath or Affirmation the said Commissioners are, or any of them is, and the said Officer also is hereby authorized to administer), that any stamped Vellum, Parchment, or Paper, printed, engrossed, or written upon and inadvertently and undesignedly obliterated, or by any other Means rendered unfit for the Purpose intended, hath not been executed or signed by any Party or Parties, or used for any Purpose or in any other Manner whatsoever, and that no Money or other Consideration hath been paid or given for the Duty or Duties marked, stamped, or impressed thereupon, save and except the Money first paid for such Duty or Duties to the Receiver General of the Stamp Duties or other proper Officer appointed to collect and receive the same; and in case the Person or Persons who shall bring and deliver any Quantity of such stamped Vellum, Parchment, or Paper, rendered unfit for Use, shall produce at the same Time the like Quantity of Vellum, Parchment, or Paper to be stamped, then, and in every such Case, the said Commissioners shall cause the same to be stamped or marked with the several and respective Duties stamped, marked, or impressed on the Vellum, Parchment, or Paper, so rendered unfit for Use, without demanding or taking, directly or indirectly, for the Duty on the same any Sum of Money or other Consideration whatsoever.

If stamped Parchment, *etc.* written or engrossed, shall be inadvertently rendered unfit for Use, *etc.*

it may be brought to the Office, and on Oath as herein,

the like Quantity shall be stamped properly *gratis*.

XXVII. And be it further enacted, That if any Bank or Bankers Note or Notes shall be signed or otherwise executed by any Banker or Bankers, duly registered in Manner hereafter mentioned, or by his or their Servant or Servants, and shall remain in a Book and be Part of the Leaves or of any One Leaf thereof, and not cut or separated therefrom, then, and in every such Case, if such Notes so remaining in such Book shall be brought to the Head Office in *Dublin*, it shall and may be lawful to and for the said Commissioners of Stamps, or any of them, or any Officer by them duly authorized, and they are hereby required to cancel the Stamps thereon respectively, and to mark or stamp any Vellum, Parchment, or Paper which shall be brought to the said Head Office by the Person or Persons so bringing such Note or Notes with any Marks or Stamps which he or they may require, on such Person or Persons paying the Difference of Price, if any, between the Stamp so cancelled and the Stamps or Marks so

Cancelling Bankers Notes remaining in Books not separated.

ſo marked or ſtamped on the Vellum, Parchment, or Paper ſo brought to the ſaid Head Office.

Writing on Parchment or Paper any Matter chargeable with Duty before ſtamped, or if it be ſtamped for a lower Duty, Penalty 10 *l.* beſides the proper Duty, if brought within 5 Years to be ſtamped.

XXVIII. And be it further enacted, That if any Perſon within *Ireland* have or hath engroſſed or written at any Time ſince the Commencement of any Acts for impoſing Stamp Duties in *Ireland*, or any of them, or ſhall at any Time hereafter engroſs or write, or cauſe to be engroſſed or written upon any Vellum, Parchment, or Paper, any of the Matters or Things for which ſuch Vellum, Parchment, or Paper, was chargeable by the ſaid Acts, or any of them, or is hereby charged to pay any Duty before ſuch Time as the ſaid Vellum, Parchment, or Paper, hath been or ſhall be marked or ſtamped as aforeſaid, or hath or have engroſſed or written the ſame, or cauſed the ſame to be engroſſed or written, or ſhall engroſs or write the ſame, or cauſe the ſame to be engroſſed or written upon any Vellum, Parchment, or Paper, not ſtamped with any Duty, or ſtamped or marked for any lower Duty than the Duty by the ſaid Acts or this Act payable for what hath been or ſhall be ſo engroſſed or written thereon, then and in every ſuch Caſe there ſhall be paid to His Majeſty, His Heirs and Succeſſors, the Remainder or the Whole of the Amount of the Duty (as the Caſe may be) payable by Law for every ſuch Deed, Inſtrument, or Writing, and alſo the Sum of Ten Pounds; provided the ſame ſhall be brought to be ſtamped within the Space of Five Years from the Execution of ſuch Deed, Inſtrument, or Writing, or at any Time after the Expiration of ſuch Term of Five Years, the Sum of Twenty Pounds, over and above ſuch Duty payable as aforeſaid; and the proper Officer or Officers are hereby required, upon Payment or Tender of ſuch Duty and Sum of Ten Pounds, or Twenty Pounds, as the Caſe may be, unto him or them, to give a Receipt for the ſame, and to mark and ſtamp ſuch Vellum, Parchment, or Paper, with the Mark or Stamp that ſhall be proper for ſuch Deed, Inſtrument, or Writing reſpectively.

After 5 Years 20 *l.* Penalty.

Upon what Conditions Commiſſioners may order Inſtruments to be ſtamped after they have been executed; and Perſons indemnified.

XXIX. Provided always, and be it enacted, That when any Inſtrument hath been engroſſed or written on Parchment, Vellum, or Paper not duly ſtamped, and it ſhall appear to the Commiſſioners, upon Oath or Affirmation, or otherwiſe, (and which Oath or Affirmation the ſaid Commiſſioners are hereby reſpectively empowered to adminiſter), that the ſame hath happened either by Accident or Inadvertency, or from urgent Neceſſity or unavoidable Circumſtances, and without any Intention in any Party to defraud His Majeſty, His Heirs or Succeſſors, of the Duty chargeable upon ſuch Inſtrument, and ſuch Inſtrument ſhall, within Sixty Days from the Execution thereof, be brought to the Commiſſioners to the Head Stamping Office in the City of *Dublin*, to be ſtamped, and ſhall pay the Duty chargeable upon ſuch Inſtrument, it ſhall and may be lawful for ſuch Commiſſioners to remit the Penalty payable on ſtamping ſuch Inſtrument, or any Part thereof, and to cauſe ſuch Inſtrument to be ſtamped with the proper Stamp; and every Perſon concerned in engroſſing any ſuch Inſtrument, or executing the ſame, ſhall be exempt from all Penalties on Account thereof.

Judgements upon *Nil Dicit*, &c. may be ſtamped within one Month

XXX. Provided alſo, and be it enacted, That all Judgements upon Poſteas, Inquiſitions, Writs of *Scire Facias*, and Judgements, upon *Nil Dicit* or *Cognovit Actionem*, in *Ireland*, ſhall and may be ſtamped with the proper

proper Stamp within One Month next after the ſame ſhall have been ſigned, without Payment of any Penalty or other Sum, ſave only the Duty payable thereon, but no Diſcount ſhall be allowed thereon; and every Perſon concerned in the engroſſing or ſigning the ſame, ſhall be exempt from all Penalties on Account thereof: Provided nevertheleſs, that any Officer or Officers who ſhall neglect or omit to bring or ſend ſuch Judgement or Judgements to the Head Office in *Dublin*, to be ſtamped within One Month after the ſame ſhall have been ſo ſigned, ſhall, for every ſuch Neglect or Omiſſion, forfeit and pay the Sum of Ten Pounds.

after being ſigned.

Penalty on Officers neglecting to bring ſuch Judgements to be ſtamped 10*l.*

XXXI. Provided alſo, and be it enacted, That if any Perſon or Perſons ſhall be arreſted by virtue of any Writ or Proceſs of any of His Majeſty's Courts of Record in *Dublin*, at the Suit of any common Perſon, and the Sheriff or other Officer ſhall take Bail from ſuch Perſon againſt whom ſuch Writ or Proceſs ſhall iſſue, the Sheriff or other Officer, at the Requeſt and Coſt of the Plaintiff in ſuch Action or Suit, or of his lawful Attorney, ſhall aſſign to the Plaintiff in ſuch Action or Suit the Bail Bond or other Security taken from ſuch Bail, by indorſing the ſame, and atteſting it under his Hand and Seal, in the Preſence of Two or more credible Witneſſes, which may be done without any Stamp, provided the Aſſignment ſo endorſed be duly ſtamped before any Action be brought thereupon; and alſo that when and ſo often as it ſhall become neceſſary for any Sheriff or other Officer in *Ireland*, having Authority to grant Replevins, to aſſign any Bond of any Plaintiff in Replevin to the Avowant or Defendant in ſuch Action, ſuch Aſſignment may be made without any Stamp; provided the Aſſignment ſo made be duly ſtamped before any Action be brought thereupon, and the ſaid ſeveral Aſſignments ſhall, on Application at the Head Office in *Dublin*, at any Time before any Action be brought thereon, be duly ſtamped, without Payment of any Penalty or other Sum, ſave only the Duty payable thereon.

Aſſignment Bail Bond, *etc.* may be without Stamp, if ſtamped before Action.

XXXII. Provided alſo, and be it enacted, That the ſaid Commiſſioners of Stamp Duties are hereby authorized to ſtamp all Inſtruments executed out of *Ireland*, upon Payment of the Duty payable thereon according to this Act, without Payment of the ſaid additional Duty of Ten Pounds, Proof being firſt made to the Satisfaction of the ſaid Commiſſioners, or the major Part of them, that ſuch Inſtruments were really executed out of *Ireland* as aforeſaid, provided the ſame ſhall be brought to be ſtamped within the Space of Two Years from the Execution thereof reſpectively.

Commiſſioners may ſtamp Inſtruments executed out of *Ireland*.

XXXIII. And be it further enacted, That all Courts of Juſtice and Judges in *Ireland* ſhall, without Allegation or Proof in that Behalf, take judicial Notice of the ſeveral Types, Marks, and Stamps kept or uſed as aforeſaid, as and for the only true and lawful Types, Marks, and Stamps for the Purpoſes herein mentioned, and that no Record, Deed, Inſtrument, Writing, or Printing whatſoever, for which the Vellum, Parchment, or Paper whereon the ſame is or ſhall be written or printed, is or ſhall be chargeable with any Duty by this or any other Act, ſhall on any Pretence whatſoever, be pleaded, or given, or received in Evidence in any Court in *Ireland*, or admitted in any Court in *Ireland* to be good or available in Law or Equity, unleſs the ſaid Vellum, Parchment, or Paper whereon the ſame ſhall be ſo written or printed, ſhall be duly marked or

Courts of Juſtice and Judges to take judicial Notice of Stamps.

ſtamped with the Mark or Stamp that ſhall be proper for ſuch Deed, Inſtrument, Writing, or Printing reſpectively: Provided always, that if any Deed, Inſtrument, or Writing ſhall happen to be executed on any Stamp of a greater Amount than the Value of the Stamp preſcribed by this Act for ſuch reſpective Deed, Inſtrument, or Writing, the ſame ſhall be conſidered as duly ſtamped, within the true Intent and Meaning of this Act.

Inſtruments executed on Stamps higher than required ſhall be valid.

Commiſſioners to appoint a Perſon to attend in Court, and Officers to inſpect Stamps, &c.

XXXIV. And be it enacted, That the Commiſſioners of Stamp Duties, for the Time being, or the major Part of them, ſhall and may, from Time to Time, as they ſhall ſee Occaſion, appoint One or more fit Perſon or Perſons to attend in any Court or Courts, Office or Offices in *Ireland*; which Perſon or Perſons ſhall have full Power and Authority to inſpect and examine the Vellum, Parchment, and Paper upon which any of the Matters or Things aforeſaid have been or ſhall be engroſſed, or written, or put, and alſo the Marks or Stamps thereupon, and alſo all other Matters and Things tending to ſecure the Duties ariſing by this Act, or by any former Act whereby any Duties were granted upon ſtamped Vellum, Parchment, and Paper in *Ireland*; and that the Judges in the ſeveral Courts in *Ireland*, and ſuch others to whom it may appertain, at the Requeſt of the ſaid Commiſſioners, or of any of them, ſhall make ſuch Orders in their reſpective Courts, and do ſuch other Matters and Things for the better ſecuring of the ſaid Duties, as ſhall be lawfully and reaſonably deſired in that Behalf.

Judges, *etc.* at Requeſt of Commiſſioners to make Orders for ſecuring the Duties.

Prices of ſtamped Vellum, *etc.* to be ſet Once in every Year;

Price ſtamped on every Skin, *etc.*

and Care taken to furniſh the different Parts of the Kingdom with Stamps.

XXXV. And, for the better Diſtribution of ſtamped Vellum, Parchment, and Paper within *Ireland*, and that all Perſons may have the ſame with Convenience, and at an eaſy Rate, be it enacted, That the Lord Lieutenant or Chief Governor or Governors of *Ireland*, for the Time being, ſhall, Once in every Year at leaſt, ſet the Prices at which all Sorts of ſtamped Vellum, Parchment, and Paper ſhall be ſold; and the ſaid Commiſſioners for managing the ſaid Duties upon Vellum, Parchment, and Paper ſhall ſtamp the Prices ſo ſet upon every Skin or Piece of Vellum or Parchment, and on every Piece and Sheet of Paper ſo by them to be ſold; and that the ſaid Commiſſioners ſhall take ſpecial Care that the ſeveral Parts of *Ireland*, from Time to Time, be ſufficiently furniſhed with ſuch Vellum, Parchment, and Paper ſtamped or marked as aforeſaid, ſo that all Perſons may have it in their Election to buy the ſame of the Officers or Perſons to be employed by the ſaid Commiſſioners at the uſual Rates above the ſaid Duty, or to bring their own Vellum, Parchment, and Paper to be ſtamped as aforeſaid, or to furniſh themſelves from others who ſhall have done the ſame, and ſhall under this Act be entitled to utter or ſell the ſame.

Allowances to Perſons who purchaſe Receipt Stamps at the Head Office for their own Uſe.

XXXVI. And be it further enacted, That any Shopkeeper or Shopkeepers, Dealer or Dealers, or other Perſon or Perſons who ſhall for his, her, or their own ſole Uſe, purchaſe at the Head Office in the City of *Dublin* any Quantity of Paper ſtamped for Receipts, and ſhall at the Time of purchaſing ſuch ſtamped Paper write or cauſe to be written or printed thereon, theſe Words

'I *or*, we, [*here inſerting the Name or Names or Firm of the Perſon or Perſons for whoſe Uſe ſuch Paper ſhall be intended to be uſed*], do hereby acknowledge, That I *or*, we, [*as the Caſe may be*], have received '.

Shall have an Allowance thereon after the Rate of Fifteen Pounds *per Centum*, if the Quantity ſo purchaſed at One Time ſhall amount to the Value of Five Pounds, and not exceed Fifteen Pounds; and after the Rate of Twenty Pounds *per Centum*, if the Quantity ſo purchaſed at One Time ſhall amount to Fifteen Pounds or upwards.

When Duties amount to 20 *l.* 3 *per Cent.* allowed for ready Money for Vellum, &c.

XXXVII. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties ſhall likewiſe allow and pay to every Perſon who ſhall bring Vellum, Parchment, or Paper to the ſaid Head Office to be ſtamped in purſuance of this Act, the Duties whereof ſhall amount to the Sum of Twenty Pounds or upwards (ſave Vellum, Parchment, and Paper to be ſtamped with the Duty of Fifty Pounds or upwards in the ſaid Schedules mentioned), after the Rate of Three Pounds for every One hundred Pounds upon prompt Payment of the ſaid Duty, upon ſuch Vellum, Parchment, or Paper ſo by them brought; and that any Perſon or Perſons who ſhall buy any Parchment or Paper at the Head Office for ſtamping the ſame, the Duty whereof ſhall amount to the like Sum of Twenty Pounds or upwards, ſave as aforeſaid, ſhall have the ſame Allowance upon prompt Payment.

None but Printers of Newſpapers and Almanacks allowed Diſcount, but on Affidavit.

XXXVIII. Provided always, and be it enacted, That no Perſon ſhall be entitled to ſuch Allowance of Three Pounds *per Centum*, ſave Printers and Publiſhers of Newſpapers and Almanack-makers, as to the Duties payable on ſuch Papers and Almanacks by virtue of this Act, unleſs an Affidavit ſhall be ſworn before One of the ſaid Commiſſioners, and lodged in the ſaid Office, that the Vellum, Parchment, and Paper upon which ſuch Allowance is to be made, is intended to be vended by Retail, fair and without any Writing thereon, and by the Perſon making ſuch Affidavit, for his own ſole Uſe and Benefit, and that he or ſhe never did nor never will ſell any forged or counterfeited Stamps, knowing or believing them to be ſuch: And provided alſo, that no Attorney, Publick Notary, or Scrivener, or their or any of their Clerks, ſhall be entitled to any ſuch Allowance as aforeſaid.

10 *per Cent.* allowed to Purchaſers of Value of 3 *l.* or upwards of Stamps in Schedule B. and printed Forms of Summonſes, Proceſſes, *etc.*

XXXIX. Provided alſo, and be it enacted, That any Perſon who ſhall purchaſe and pay for at the Diſtributor's Office in *Dublin*, or at the Office of any Diſtributor of Stamps in *Ireland*, to the Value of Three Pounds and upwards, of Paper ſtamped with any of the Duties mentioned in the Schedule B. hereunto annexed and printed with the Forms of Summonſes, Proceſſes, Civil Bills, Copies of Summonſes, Proceſſes, or Civil Bills, Decrees, Diſmiſſes, Affirmations, Renewals, or Recognizances mentioned in the ſaid Schedule, ſhall be allowed by the Commiſſioners for managing the Stamp Duties at the Rate of Ten Pounds *per Centum* for every ſuch Sum or Sums to be paid as aforeſaid clear of all Charges for Paper or printing, it being the true Intent and Meaning of this Act that there ſhould be a Net Profit of Ten Pounds *per Centum* for every ſuch Purchaſer.

No Perſon ſhall ſell Stamps without Licence from Commiſſioners.

XL. And be it further enacted, That, from and after the Firſt Day of *May* One thouſand eight hundred and three, no Perſon or Perſons ſhall utter, vend, or ſell in the City of *Dublin*, or within Twelve Miles thereof; nor ſhall any Perſon or Perſons from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, vend or ſell in any Part of

of *Ireland*, any Vellum, Parchment, or Paper ſtamped with any of the Duties by this or any former Act directed, without having firſt obtained from the ſaid Commiſſioners of Stamps, or from any One or more of them, a Licence for that Purpoſe; and that any Perſon or Perſons who ſhall apply for ſuch Licence ſhall make an Affidavit, or if a Quaker make an Affirmation, before a Magiſtrate of the County, or County of the City or Town in which he, ſhe, or they ſhall reſide, that he, ſhe, or they never did, and never will ſell any forged Stamp, knowing or believing the ſame to be ſuch; and every ſuch Magiſtrate is hereby empowered and directed to adminiſter ſuch Oath or Affirmation, and on producing and depoſiting ſuch Affidavit or Affirmation at the Head Office in *Dublin*, the ſaid Commiſſioners, or any One or more of them, if they or he ſhall think proper, may grant ſuch Licence to any Perſon or Perſons ſo applying for the ſame, and having ſo made ſuch Oath or Affirmation; which Licence ſhall continue in force for Seven Years, if the Perſon or Perſons to whom the ſame ſhall be ſo granted, or the Survivor of them, if more than One ſhall live ſo long, and unleſs the ſame ſhall be ſooner revoked by the ſaid Commiſſioners, or any One or more of them, by Notice in Writing under his or their Hand or Hands; which Notice the ſaid Commiſſioners, or any One or more of them, are and is hereby empowered to give, at their or his Will and Pleaſure; and if any Perſon or Perſons ſhall, without having obtained ſuch Licence, or after the ſame ſhall have ſo expired, or been ſo revoked, utter, vend, or ſell any ſuch Vellum, Parchment, or Paper ſo ſtamped, every ſuch Perſon ſhall, for any ſuch Offence, forfeit the Sum of Twenty Pounds: Provided always, that if ſuch Perſon or Perſons ſhall, at the Time of receiving ſuch Notice revoking ſuch Licence, have in his, her, or their Poſſeſſion any Quantity of ſuch ſtamped Vellum, Parchment, or Paper, and ſhall within One Month next after the Service of ſuch Notice, carry the ſame to the neareſt Diſtributor of Stamps, ſuch Diſtributor ſhall receive the ſame, and ſhall pay for the ſame the full Value thereof, (deducting thereout ſuch *per* Centage, if any, as ſuch Perſon ſhall have been allowed for ſuch Stamps at the Head Office), on ſuch Perſon or Perſons producing ſuch Notice, and making Oath before ſuch Diſtributor that the ſame was in the Poſſeſſion of the Perſon or Perſons ſo making ſuch Oath for the Purpoſe of Sale at the Time when ſuch Perſon or Perſons received the ſaid Notice; which Oath ſuch Diſtributor is hereby required and empowered to adminiſter; and ſuch Diſtributor ſhall in his or her accounting for the Stamps ſo received, be allowed in his or her Account the Sum ſo paid for the ſame; and ſuch Stamps in his or her Hands ſhall, to all Intents and Purpoſes, be conſidered as received by him or her from the Head Office in *Dublin*.

Commiſſioners empowered to examine Stamps in Poſſeſſion of Perſons licenſed to ſell them.

XLI. And be it further enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners, or any One or more of them, as often as it ſhall ſeem fit to him or them, ſo to do, by Warrant under his or their Hand and Seal, or Hands and Seals, to authorize any Perſon or Perſons with the Aſſiſtance of a Magiſtrate, or any Peace Officer, in the Day Time to enter into the Houſe of any Perſon licenſed to ſell Stamps as aforeſaid, and to ſearch for, inſpect, and examine ſuch ſtamped Vellum, Parchment, or Paper as ſhall be in the Houſe of ſuch Perſon, in order to ſee whether the ſame be forged Stamps or not; and that it ſhall and may be lawful to and for ſuch Perſon and Perſons ſo authorized as aforeſaid, with the Aſſiſtance of a Magiſtrate or Peace Officer, in the Day Time, to enter into the

the Houſe or Houſes of ſuch Perſon or Perſons ſo as aforeſaid to be licenſed to ſell Stamps, and to ſearch for, view, inſpect, and examine all ſuch ſtamped Vellum, Parchment, and Paper as ſhall be in the Houſe of ſuch Perſon, for the Purpoſes aforeſaid; and in caſe the ſaid Stamps or any of them, ſhall appear to be counterfeit or forged, then and in that Caſe to ſeize and carry away the ſame.

Counterfeiting or forging any Stamp, or cauſing it, or vending ſuch, &c.

XLII. And be it further enacted, That if any Perſon or Perſons ſhall at any Time or Times hereafter, counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Type, Mark, or Stamp, to reſemble any Type, Mark, or Stamp, already kept or uſed, or hereafter to be kept or uſed at the Head Office of the Commiſſioners of Stamp Duties in *Dublin*, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter directed to be ſtamped with any of the Duties by this Act charged thereon; or if any Perſon or Perſons, ſave and except ſuch Perſon or Perſons as ſhall be lawfully entitled to have and uſe the ſame for the Purpoſe of ſtamping Vellum, Parchment, or Paper, in purſuance of this Act, ſhall have in his, her, or their Poſſeſſion, any Type, Die, Mark, or Stamp to reſemble any Type, Die, Mark, or Stamp, already kept or uſed, or hereafter to be kept or uſed at the ſaid Head Office for denoting, charging, or marking on Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, any of the Duties by this Act charged thereon; or ſhall counterfeit, mark, or impreſs on, or cauſe or procure to be counterfeited, marked, or impreſſed any Vellum, Parchment, or Paper, any Mark or Device uſed or kept at the Head Office aforeſaid, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter or Thing directed to be ſtamped, any of the Duties by this Act charged thereon; or ſhall utter, vend, or ſell, or cauſe to be uttered, vended, or ſold, or ſhall have in his or her Poſſeſſion, with intent to ſell the ſame, any Vellum, Parchment, or Paper, with any counterfeit Device, Mark, or Impreſſion thereupon, to reſemble any Mark or Device uſed or kept at the Head Office aforeſaid, for the Purpoſes aforeſaid, knowing ſuch Device, Mark, or Impreſſion to be counterfeited; then and in any of the ſaid Caſes, every ſuch Perſon ſo offending and being thereof duly convicted, ſhall, for every ſuch Offence, be adjudged to ſuffer, and ſhall accordingly ſuffer ſuch Puniſhment by Fine, Impriſonment, Pillory, and other corporal Puniſhment, or by any or either of the ſaid Puniſhments as ſhall be adjudged by the Court before whom ſuch Perſon ſhall be tried, ſuch Impriſonment not to exceed Six Months.

Puniſhable by Fine, Impriſonment, Pillory, *etc.*

Officer authorized to write Matters charged with Duty; if guilty of Fraud, diſabled.

XLIII. And be it further enacted, That in caſe any Clerk, Officer, or Perſon, who in reſpect of any publick Office or Employment in *Ireland*, is or ſhall be authorized or entruſted to make, engroſs, or write, any Record, Deed, Inſtrument, or Writing, by this Act charged, to pay a Duty as aforeſaid, ſhall be wilfully guilty of any Practice to defraud His Majeſty, his Heirs or Succeſſors, of any Duty by this Act payable, by making, engroſſing, or writing any ſuch Record, Deed, Inſtrument, or Writing, or by cauſing the ſame to be made, engroſſed, or written upon Vellum, Parchment, or Paper, not marked or ſtamped according to this Act; or upon Vellum, Parchment, or Paper marked or ſtamped with any Mark or Stamp which he ſhall know to be counterfeited, or by wilfully engroſſing or writing any ſuch Deed, Inſtrument, or other Writing upon Vellum, Parchment, or Paper, ſtamped or marked for a lower Duty than the Duty payable by this Act upon the ſame, then every ſuch Clerk, Officer,

ficer, or Perſon ſo guilty of any ſuch Fraud or Practice, being thereof lawfully convicted, ſhall forfeit his Office, Place, or Employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any Attorney belonging to any Court ſhall be wilfully guilty of any ſuch Fraud or Practice as aforeſaid, and be convicted thereof, he ſhall be diſabled for the future to practice as an Attorney.

Attorney guilty likewiſe diſabled.

All Writings, *etc.* ſhall be near to and on the Stamps.

XLIV. And be it further enacted, That all Writings, Matters, and Things, in reſpect whereof any of the ſaid Duties ſhall be payable, ſhall be written in ſuch Manner that ſome Part thereof ſhall be written on the Stamps or Marks which ſhall in purſuance of this Act be placed on the Vellum, Parchment, or Paper, and ſuch Writing ſhall, from thence be ſo continued in the uſual Form of writing or ingroſſing Deeds or Writings, ſo that no Blank Space ſhall be left whereby ſuch Stamps might be made applicable to any other Deed or Inſtrument whatever, upon Pain that the Perſon who ſhall write or engroſs, or cauſe to be written or engroſſed, any ſuch Writing, Matter, or Thing, contrary to the true Meaning hereof, ſhall, for every ſuch Offence, forfeit the Sum of Ten Pounds.

Penalty 10 *l.*

One printed Copy of each Pamphlet printed in *Dublin* to be brought to Head Office in Six Days;

XLV. And, for the better collecting and ſecuring the Duties hereby charged on Pamphlets, be it further enacted, That One printed Copy of every Pamphlet, which ſhall be printed or publiſhed within the City of *Dublin*, ſhall, within the Space of Six Days after the printing thereof, be brought to the ſaid Head Office in *Dublin*, and the Title thereof, with the Number of Sheets contained therein, and the Duty hereby charged thereon, ſhall be regiſtered or entered in a Book, to be there kept for that Purpoſe; which Duty ſhall be thereupon paid to the proper Officer or Officers appointed to receive the ſame, or his or their Deputy or Clerk, who ſhall thereupon give a Receipt for the ſame on ſuch printed Copy, to denote the Payment of the Duty hereby charged on ſuch Pamphlet; and that One printed Copy of every ſuch Pamphlet that ſhall be printed or publiſhed in any Place in *Ireland*, not being within the City of *Dublin*, ſhall, within the Space of Fourteen Days after the printing thereof, be brought to ſome Head Diſtributor or Collector of the Stamp Duties, who is hereby required forthwith to enter the Title thereof, with the Number of Sheets contained therein, and the Duty hereby charged thereon, in a Book to be by him kept for that Purpoſe; which Duty ſhall be thereupon paid to ſuch Diſtributor or Collector, who ſhall give a Receipt for the ſame on ſuch printed Copy.

and in other Places to the Head Diſtributor or Collector in 14 Days, *&c.*

If Duty be not paid for ſuch Pamphlet, Penalty 100 *l.* and Forfeiture of Copyright.

XLVI. And be it further enacted, That if any ſuch Pamphlet ſhall be printed or publiſhed as aforeſaid, and the Duty hereby charged thereon ſhall not be duly paid as aforeſaid within the reſpective Times aforeſaid, then the Printer or Publiſher, and all and every other Perſon or Perſons concerned in and about the printing or publiſhing of ſuch Pamphlet, ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds; and the Author, Printer, and Publiſher of ſuch Pamphlet, ſhall forfeit and loſe all Copy Right therein.

Proof of Payment to lie on Printer, *etc.*

XLVII. And be it further enacted, That on the Trials of Actions, Informations, or Suits, for Recovery of the aforeſaid Penalty for Nonpayment of the aforeſaid Duty, within the reſpective Times aforeſaid, the Proof of the Payment of the ſaid Duty ſhall lie upon the Printer or Publiſher of ſuch Pamphlet.

XLVIII. And

XLVIII. And be it enacted, That all Books and Pamphlets ſerving chiefly for the Purpoſe of an Almanack, or a Directory, by whatever Name or Names entitled or deſcribed, are and ſhall be charged with the Duty impoſed by this Act on Almanacks and Directories, but not with any of the Duties charged by this Act on Pamphlets, or any other printed Papers, any Thing herein contained to the contrary notwithſtanding; and that where any Almanack ſhall contain more than One Sheet or Piece of Paper, it ſhall be ſufficient to ſtamp One of the Pieces of Paper upon which ſuch Almanack ſhall be printed, and to pay the Duty accordingly.

Book ſerving for Almanack or Directory to be charged with the Duty on Almanacks.

Only one Sheet of an Almanack to be ſtamped.

XLIX. And be it further enacted, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, if any Perſon or Perſons ſhall print, publiſh, ſell, hawk, carry about, utter, or expoſe to ſale, any Almanack or Calendar, or *Dublin* Directory, or any Book, Pamphlet, or Paper deemed or conſtrued to be, or ſerving the Purpoſe of any Almanack, *Dublin* Directory, or daily Account of Goods imported and exported (except as before is excepted), within the Intention or Meaning of this Act, not being marked or ſtamped as by this Act is directed, every ſuch Perſon ſhall, for every Almanack, Calendar, *Dublin* Directory, Book, Pamphlet, or Paper ſo printed, publiſhed, ſold, hawked, carried about, uttered, or expoſed to Sale, forfeit the Sum of Five Pounds; which Penalty ſhall be to the ſole Uſe and Benefit of the Perſon or Perſons who ſhall, without Fraud or Covin, firſt ſue for the ſame.

Printing or ſelling any Almanack, *etc.* not being ſtamped, Penalty 5*l.*

L. And be it further enacted, That no Perſon ſhall ſell or expoſe to Sale in *Ireland*, any Pamphlet or Newſpaper, or any Paper ſerving the Purpoſe of a Newſpaper, without the true Name and Surname, or Names and Surnames, and Place or Places of Abode, of ſome known Perſon or Perſons by or for whom the ſame ſhall have been or ſhall be really and truly printed or publiſhed, being written or printed thereon, upon Pain that every Perſon offending herein ſhall forfeit for every Offence the Sum of Ten Pounds; and that on all Trials of Actions, Informations, or Suits for Recovery of the ſaid laſt mentioned Penalty, the Proof that the true Name and Surname, or true Names and Surnames, and Place or Places of Abode of ſome known Perſon or Perſons, by or for whom ſuch Pamphlet or Newſpaper ſhall have been really and truly printed or publiſhed, was or were written or printed thereon, ſhall lie upon the Defendant in ſuch Action, Information, or Suit.

Proprietors of Pamphlets and Newſpapers to put their Names thereto, Penalty 10*l.*

LI. And be it further enacted, That, in that Part of the United Kingdom called *Ireland*, every Printer, Publiſher, or Proprietor, of any Newſpaper, Intelligencer, or Occurrencer, or any Paper ſerving the Purpoſes of a Newſpaper, Intelligencer, or Occurrencer, whether for himſelf or in Truſt for any Bankrupt, Lunatick, or other Perſon, ſhall, as often as the ſaid Commiſſioners of Stamp Duties, or any of them, ſhall by Notice in Writing or otherwiſe require the ſame, within Ten Days after being ſo required, give in to the ſaid Commiſſioners at their Head Office, or to the proper Officers at the reſpective Offices where ſtamped Paper ſhall be diſtributed, neareſt to the Place where ſuch Paper ſhall be printed or publiſhed, ſuch Affidavit, and of ſuch Import, as Printers, Publiſhers, or Proprietors of Newſpapers, are or ſhall by any Law or Laws be directed to make; which Affidavit or Affidavits ſhall remain with ſuch Commiſſioners

Printers, or Perſons in Truſt for them, ſhall give in Affidavit, *etc.* when required by Commiſſioners.

Neglecting to give in Affidavit as aforesaid, Penalty 100 l. etc.

Commissioners of Stamps or Officers, to be produced in Manner hereinafter mentioned as often as Occasion may require; and every Printer, Publisher, or Proprietor of any Newspaper, Intelligencer, or Occurrencer in *Ireland*, whether for himself or in Trust for any Bankrupt, Lunatick, or other Person, who shall, when required thereto as aforesaid, neglect or omit to give in such Affidavit, within the Time and at the Places aforesaid, shall, for every such Offence, Neglect, or Omission, pay a Penalty of One hundred Pounds, and shall be disabled from receiving any Stamps for printing such Newspapers upon, and shall be deemed and taken as if he, she, or they never had been qualified to print or publish any Newspaper, until he, she, or they shall make and deliver in such Affidavit as aforesaid.

Commissioners and Distributors shall take Affidavits without Fee.

Penalty for swearing falsely.

LII. And be it further enacted, That it shall and may be lawful for any of the said Commissioners of Stamp Duties, or for such other Officer or Officers by them appointed for the Distribution of stamped Paper as aforesaid, to take such Affidavit and Affidavits as aforesaid, which Affidavit or Affidavits shall be so made and taken without Fee or Reward; and if any Person shall wilfully swear any such Affidavit or Affidavits, and that the same, or any Part thereof, shall contain a Falsehood, every such Person so swearing any such Affidavit or Affidavits may be indicted for wilful and corrupt Perjury therein, and shall, upon due Conviction of such Offence, incur and suffer such Penalties, Forfeitures, and Disabilities, as Persons convicted of wilful and corrupt Perjury are by Law liable and subject to.

Affidavits shall be conclusive Evidence against the Parties.

LIII. And be it further enacted, That such Affidavit shall be produced as Occasion may require at or before the Trial of all such Actions, Suits, Prosecutions, Informations, or Indictments, as shall be had or commenced, filed, or found, touching such Newspaper, or any Publication therein contained, and such Affidavit or Affidavits shall on every such Trial be received and admitted against all and every the Person and Persons who shall have so signed and sworn the same, as conclusive Evidence of all such Matters therein as shall be by Law required to be therein contained, and also of the Continuance of all such Matters in the same Plight and Condition to the Time in question on such Trial, unless it shall be proved that previous to such Time such Person or Persons became Lunatick, or served a Notice in Writing at the Office where such Affidavit was sworn of any of the said Matters therein being changed, or unless it shall appear that previous to such Time a new Affidavit of the same or a similar Nature was made concerning the same Newspaper, in which the Person or Persons sought to be affected on such Trial did not join.

One Copy of Newspaper, &c. printed in *Dublin* to be left at the Stamp Office every Day following between 12 and 2.

LIV. And be it further enacted, That every Printer or Publisher of a Newspaper, or daily Account of Goods imported or exported, (except as is before excepted), printed or published in the City of *Dublin*, or County of *Dublin*, from and after the Twenty-fifth Day of *March* in the Year One thousand eight hundred and three, shall, on every Day of Publication thereof, or on the Day next following between the Hours of Twelve and Two on each Day, cause to be delivered to the Register of Pamphlets, or to such other Person as shall be appointed to act as Register, in the Office of such Register or Person in the Stamp Office in the City of *Dublin*, One Impression or Copy of the Newspaper so printed or published, with his or her

her Name written thereon after the ſame ſhall be printed, by his or her own proper Hand Writing, in his or her accuſtomed Manner of ſigning the ſame; and every Printer or Publiſher of a Newſpaper, printed or publiſhed during the Time aforeſaid in any other Place in *Ireland*, ſhall, on the Day of the Publication of ſuch Newſpaper, or on the Day following in like Manner, between the Hours of Twelve and Two of the Clock, cauſe to be delivered to the next Diſtributor of Stamps, in the County in which ſuch Newſpaper ſhall be printed or publiſhed, Two Impreſſions or Copies of every ſuch Newſpaper ſo printed or publiſhed, with his or her Name written thereon after the ſame ſhall be printed, by his or her proper Hand, in his or her accuſtomed Manner of ſigning the ſame, for which ſeveral Copies or Impreſſions ſo delivered, the reſpective Printers or Publiſhers thereof ſhall be paid the uſual and current Prices of ſuch Impreſſions or Copies; which ſaid ſeveral Copies or Impreſſions ſo delivered as aforeſaid ſhall be, and they are hereby declared to be, Evidence againſt the ſeveral Proprietors, Publiſhers, and Printers of ſuch Newſpapers reſpectively, in all Complaints, Suits, Actions, Indictments, Informations, and Proſecutions, to be commenced and carried on, as well touching ſuch Newſpapers reſpectively as every Matter and Thing therein contained, and touching any other Newſpaper, and any or every Matter and Thing therein contained which ſhall be of the ſame Title, Purport, or Effect, with ſuch Impreſſion or Copy ſo delivered as aforeſaid, although the ſame ſhould vary in ſome Inſtances; and the Printers and Publiſhers, and Proprietors of the Impreſſions of Copies ſo delivered as aforeſaid, ſhall, to all Intents and Purpoſes, be deemed Printers, Publiſhers, or Proprietors reſpectively, of all Newſpapers which ſhall be of the ſame Title, Purport, or Effect, with ſuch Copies or Impreſſions ſo delivered as aforeſaid, unleſs ſuch Printers or Proprietors reſpectively ſhall prove that ſuch Newſpapers reſpectively were not printed or publiſhed by them reſpectively, or by or with their Knowledge, Privity, or Direction; and every Printer, Proprietor, or Publiſher of ſuch Newſpaper or Newſpapers, or daily Account of Goods imported and exported, (except as before excepted), who ſhall neglect or omit to deliver, or cauſe to be delivered ſuch Copies or Impreſſions, or Copy or Impreſſion, ſigned as aforeſaid as herein-before directed, ſhall, for every ſuch Omiſſion, pay a Penalty of One hundred Pounds.

In other Places Two Copies to the Diſtributor of Stamps.

To be paid for,

and ſhall be Evidence againſt the Printer of unſtamped ones as ſhall be of the ſame Title, *etc.*

Omitting to deliver Copies, Penalty 100*l.*

LV. And whereas many Printers and Publiſhers of Newſpapers ſtrike off a Second Publication or Impreſſion, containing more Advertiſements or other Matter than are contained in the Copy given in at the Head Office as aforeſaid, or to the Diſtributor if in the Country, by which Means the Duty hereby granted may be evaded, and other Miſchiefs and Inconveniencies ariſe; be it therefore enacted, That any Printer or Publiſher in *Ireland*, who ſhall vary any of the Daily Publications, or publiſh the ſame without giving in, in Manner aforeſaid, a Copy of ſuch Second Impreſſion, ſigned as aforeſaid, if in *Dublin*, to the Head Office as aforeſaid, or if in the Country, without giving in, in Manner aforeſaid, Two Copies to the Diſtributor of Stamps, ſigned as aforeſaid, ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds; and every ſuch Second or other varied Impreſſion ſhall be deemed to be unſtamped, and the Printer and Publiſher thereof, ſhall be liable to all ſuch Pains, Penalties, and Forfeitures, as if the ſame were unſtamped.

Printing a Second Impreſſion of a Newſpaper if altered without giving in a Copy thereof, Penalty 100*l.*

Production of Newspaper sufficient Evidence, *etc.*

LVI. And, for the Purpose of facilitating the Proof of such Offences respectively, be it enacted, That upon all Trials of Actions, Informations, or Suits, for any of the said Offences, any Newspaper of the same Title, as that for which the Defendant in any such Action, Information, or Suit shall be registered at the Stamp Office as Printer, Proprietor, or Publisher, shall be sufficient Evidence, that such Paper was printed and published by such Person or Persons so registered, unless the Defendant in such Action, Information, or Suit, shall shew the contrary by satisfactory Evidence; and further, that upon all such Trials, the Proof of the Defendant or Defendants therein, having given in, in Manner aforesaid, a Copy of such Impression signed as aforesaid, if in *Dublin* to the Head Office as aforesaid, or if in the Country, Two Copies to the Distributor of Stamps, signed as aforesaid, shall lie upon such Defendant or Defendants.

The Paper left at the Stamp Office shall be Proof against the Printer though unsigned, unless he proves that he left One with his Name written by him.

LVII. And be it further enacted, That if the Printer, Publisher, or Proprietor of any Newspaper, or Paper serving the Purpose of a Newspaper in *Ireland*, upon any Trial in any Complaint, Suit, Action, Indictment, Information, or Prosecution, to be commenced or carried on, touching such Newspaper, shall not admit that the Impression or Copy of the Paper, left at the Stamp Office in the City of *Dublin*, or with the Distributor of Stamps in the County in which such Newspaper shall be printed or published, was printed or published by him, then and in such Case, any Copy or Impression which shall have been left at the Stamp Office in the City of *Dublin*, or with the Distributor of Stamps, in the County wherein such Newspaper shall be printed, at the Times herein-before directed, shall be considered as printed and published by him, though the same shall not appear to be duly signed in his Hand Writing, and though it shall not appear by whom the same was so left, unless he shall prove that he left or caused to be left at the Time by this Act required, a printed Copy or Impression, or Two printed Copies or Impressions, of the Paper published by him, with the Office or Person with whom he is by this Act directed to leave the same, with his Name written thereon, in his own Hand Writing, in the Manner directed by this Act.

No stamped Paper to be delivered to Printers guilty of certain Offences.

LVIII. And be it further enacted, That if any Printer or Publisher of any Newspaper, or other Paper serving the Purposes of a Newspaper in *Ireland*, shall be by due Course of Law, outlawed for any criminal Offence, or shall receive Judgement for printing or publishing a traitorous or seditious Libel, the said Commissioners and their Officers for distributing stamped Vellum, Parchment, or Paper respectively, are hereby prohibited to sell and deliver to or for the Use of any such Printer, Publisher, or Proprietor so outlawed, or who shall have so received Judgement for such Libel, any stamped Paper for printing any Newspaper.

Printers of Newspapers absent 10 Days, or Proprietors, &c. Three Months, or Bankrupts, Lunatics, Outlaws, *etc.* shall lose Title to print such Newspaper, &c.

LIX. And be it further enacted, That if any Printer of any Newspaper shall leave *Ireland*, and continue absent therefrom for the Space of Ten Days; or if any Publisher or Proprietor of any such Newspaper, shall leave *Ireland*, and continue absent therefrom, for the Space of Three Months; or if any Printer, Publisher, or Proprietor of such Newspaper, shall have become a Bankrupt, or *non compos mentis*, or shall be outlawed for any Crime, or shall receive Judgement for printing or publishing any traitorous or seditious Libel, that then and in every such Case, such Printer or Printers, Publisher or Publishers, Proprietor or Proprietors respectively, shall no longer be entitled to print or publish such Newspaper, but shall as-

to

to any such Right, be considered as if he or they never had made such Affidavit as aforesaid.

Printer, *etc.* shall make Affidavit within 10 Days after Notice that he has not been 10 Days out of the Kingdom, *etc.* otherwise considered as absent.

LX. And be it further enacted, That any Printer, Publisher, or Proprietor of any Newspaper shall, by the said Commissioners, be considered as having left *Ireland*, who shall not, within Ten Days after Notice in Writing or otherwise given or served in the Name of the said Commissioners, or any One or more of them, at the Office where such Newspaper shall be printed or published, requiring him, her, or them to make Affidavit of the Place or Places of his, her, or their then Residence or Dwelling, make before and deposit with One of the said Commissioners, or before a Distributor in the Country, appointed or to be appointed by the said Commissioners for distributing stamped Vellum, Parchment, or Paper in the Country; which Affidavit the said Commissioners and Distributors respectively are hereby authorized to take, that such Printer has not been absent from *Ireland* Ten Days together from the Time at which he or she or they became Printer; and that such Publisher and Proprietor have or has not been absent from *Ireland* Three Months together from the Time he, she, or they became Publisher or Proprietor of such Newspaper, and setting out the Place of the then Residence and usual Dwelling of such Printer, Publisher, and Proprietor.

Not to prevent Assignees or Committees from printing, *etc.*

LXI. Provided always, and be it enacted, That nothing herein contained shall be construed to extend to prevent the Assignees of any Bankrupt or Bankrupts, or the Committee or Committees of any Lunatick or other Person, from printing or publishing such Newspaper, upon making the Affidavit and entering into the Recognizance by Law required, that they are the Printers and Publishers of such Newspapers respectively in Trust for the Effects of such Bankrupt, Lunatick, or other Person respectively.

Service of Process at Printing Office good.

LXII. And be it further enacted, That the leaving or Service of any legal Process in any Suit to be brought against any Printer, Publisher, or Proprietor of any Newspaper or Pamphlet in *Ireland*, for the Purpose of recovering any Debt or Penalty under this Act, at the Printing Office or Place where such Newspapers or Pamphlets are usually and respectively printed or published, shall be deemed and considered, to all Intents and Purposes, good Service of such Process.

Buying, selling, or having unstamped Newspapers, Penalty 10*l.* each.

LXIII. And be it enacted, That any Person who shall buy or sell, or have or keep in his, her, or their Possession, in *Ireland*, any unstamped Newspaper after the Twenty-fifth Day of *March* in the Year One thousand eight hundred and three, shall be subject and liable to the Penalty of Ten Pounds for every unstamped Newspaper so bought or sold or so found in his, her, or their Possession; and every Printer, Proprietor, or Publisher of any unstamped Newspaper or daily Account, or Paper serving the Purpose of a Newspaper, shall forfeit the Sum of Twenty Pounds for every Paper so unstamped which he or she shall print or publish or cause to be printed or published.

Penalty on Printer, *etc.* of unstamped Newspaper, *etc* 20*l.*

Printers, Publishers, and Proprietors of Newspapers, *etc.* in whose Possession unstamped Paper

LXIV. And be it further enacted, That if any Printer, Publisher, or Proprietor of a Newspaper, Intelligencer, or Occurrencer, or any Paper serving the Purposes of such, shall have in his, her, or their Possession, in *Ireland*, such Paper not duly stamped, or if such Paper shall be found in the House, Office,

shall be found printed, shall be liable to all Penalties, *etc.*

Office, or Printing Office of such Printer, Publisher, or Proprietor, printed or in Part printed upon unstamped Paper, such Printer, Publisher, or Proprietor shall be subject and liable to all the Penalties and Forfeitures by this or any other Act, in force in *Ireland*, imposed upon Printers, Publishers, or Proprietors, for printing or publishing such Newspapers as aforesaid upon unstamped Paper.

Commissioners may make Regulations for Allowance of Duty.

LXV. And be it further enacted, That the said Commissioners of Stamp Duties in *Ireland*, or any of them, shall have full Power, from Time to Time, to make such Rules and Orders for regulating the Methods and limiting the Times for all and every such Allowance of Duty as aforesaid with respect to Almanacks and *Dublin* Directories and other Matters, as they shall, upon Experience and Consideration of the several Circumstances, find necessary and convenient for effectually securing the Duties thereon, and doing Justice to the Persons concerned therein.

Duty on Advertisements to be paid in 30 Days.

LXVI. And be it further enacted, That every Person who shall print or publish, in *Ireland*, any Advertisement or Advertisements in any Pamphlet, Newspaper, or other Literary Performance, shall, within the Space of Thirty Days next after the last Day of each Month, if such Advertisement or Advertisements shall be printed or published within the City of *Dublin*, pay or cause to be paid the Duty or Duties thereon hereby charged to the respective Persons appointed to receive the same, or to their respective Deputies or Clerks; and if printed and published in any Part of *Ireland* out of the Limits of the City of *Dublin*, then to the next adjacent Head Officer, for the Time being, appointed for the Collection of the said Stamp Duties; and the said Commissioners and Officers, or such of them to whom it shall appertain, are hereby required, upon Payment of the Duties hereby charged on such Advertisements, to give a Receipt or Receipts for the Duty or Duties so paid; and upon Payment thereof in the Manner and within the Time herein-before for that Purpose limited, the said Commissioners, or their Officers receiving the same, shall make to the Person or Persons paying the same, out of the Sums so to be paid, an Allowance at the Rate of Five Pounds for every Hundred Pounds; and in Default of such Payment, within the Time herein-before for that Purpose limited, the Printer or Publisher of every such Advertisement shall be liable to pay Treble the Duties herein-before by this Act chargeable thereupon, to be recovered with full Costs of Suit; and if any Printer, Publisher, or Proprietor of a Newspaper or other Paper serving the Purposes of a Newspaper, shall, within the Time herein-before limited for Payment thereof, neglect to pay the Duties hereby charged on Advertisements, the said Commissioners and their Officers for distributing Vellum, Paper, and Parchment respectively are hereby prohibited to sell and deliver to or for the Use of such Printer, Publisher, or Proprietor, any stamped Paper for printing any Newspaper upon, until such Printer, Publisher, or Proprietor so in Arrear shall have paid and discharged all Arrears of Advertisement Duty, to the Payment of which he was subject, up, to, and for the last Day of the Month next preceding the Month in which such Payment shall be made.

Allowance.

Treble Duty in Default of Payment;

and no Defaulter shall have Stamps for Newspapers.

Bonds to be entered into for Duty on Advertisements in Newspapers.

LXVII. And be it further enacted, That no Printer, or other Person or Persons, shall, after the passing of this Act, publish in *Ireland* any Newspaper, or any Paper serving the Purpose of a Newspaper, unless he, she, or they, together with the Proprietor or Proprietors of such Paper,

and

and together with Two ſufficient Sureties, ſhall, previous thereto, have entered into Security by Bond, in a Sum not exceeding Three hundred Pounds, nor leſs than Two hundred Pounds, to His Majeſty, His Heirs and Succeſſors, conditioned for the Payment of the Duty upon all Advertiſements which ſhall be printed therein, upon Pain that every Perſon ſo offending ſhall forfeit the Sum of Two hundred Pounds; and that no Officer appointed for diſtributing Vellum, Parchment, or Paper, in *Ireland*, ſhall ſell or deliver any ſtamped Paper for printing any publick Newſpaper, Intelligencer, or Occurrencer, to any Perſon, unleſs ſuch Perſon ſhall have previouſly given ſuch Security for the Payment of the ſaid Duties.

Stamped Paper not to be delivered without Security for Duty on Advertiſements.

LXVIII. And be it further enacted, That all the Materials and Utenſils for printing, uſed in and kept at or belonging to any Printing Houſe in *Ireland*, in which any Newſpaper, or any Paper ſerving the Purpoſe of a Newſpaper as aforeſaid, hath been or ſhall be printed, into whoſe Hands ſoever the ſame ſhall have come, or ſhall come, or by whatſoever Conveyance or Title the ſame ſhall be claimed, ſhall be in the Firſt Place liable and ſubject to, and are hereby charged with, all and every ſuch Sum and Sums of Money as ſhall have become due for the Duty by this or any former Act of Parliament charged on Advertiſements which have been or ſhall be printed or publiſhed in ſuch Newſpaper or other Paper as aforeſaid, and as ſhall be due for Fines or Penalties adjudged againſt the Printer or Printers, Publiſher or Publiſhers, Proprietor or Proprietors of ſuch Newſpaper, under and by virtue of this Act, during ſuch Time as ſuch Materials or Utenſils ſhall have belonged, or been uſed in, or kept at ſuch Printing Houſe as aforeſaid; and it ſhall and may be lawful in all Caſes to levy ſuch Sum and Sums of Money upon ſuch Materials and Utenſils, in like Manner as if the Printer or Printers of ſuch Newſpaper or other Paper as aforeſaid, were the Proprietor or Proprietors of ſuch Materials and Utenſils at the Time of levying the ſame.

Printing Materials liable to Duty on Advertiſements.

LXIX. And be it further enacted, That in all Caſes where any Perſon or Perſons who is or are, or ſhall be entitled to obtain from the ſaid Commiſſioners of Stamps in *Ireland*, or their Officers, ſtamped Paper for the printing of any Newſpaper or other Paper aforeſaid, of which he, ſhe, or they is, are, or ſhall be Printer or Printers, Publiſher or Publiſhers, Proprietor or Proprietors, ſhall furniſh or ſupply any other Perſon or Perſons with any ſuch ſtamped Paper, every ſuch Printer, Publiſher, or Proprietor, ſhall, for every ſuch Offence, forfeit a Sum of One hundred Pounds *Iriſh* Currency; and if any Perſon or Perſons ſhall make uſe of any ſtamped Paper for the printing of any Newſpaper or other Paper as aforeſaid, which he or ſhe, or they, ſhall receive or be furniſhed with by any other Perſon or Perſons than the ſaid Commiſſioners of Stamps in *Ireland*, or their Officers or Diſtributors, every ſuch Perſon ſhall, for every ſuch Offence, forfeit a Sum of One hundred Pounds *Iriſh* Currency.

Penalty on Printers entitled to receive ſtamped Paper for Newſpapers, *etc.* furniſhing others therewith, 100*l.*

Like Penalty on Perſons who print, *etc.* on Paper not received from the Commiſſioners.

LXX. And be it further enacted, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, no Perſon or Perſons ſhall keep any Printing Preſs or Types for printing in *Ireland*, without firſt taking out a Licence for that Purpoſe from the ſaid Commiſſioners of Stamp Duties; and that from and immediately after the paſſing of this Act, and from thenceforth as often as they ſhall be applied to,

Commiſſioners may grant Licences for keeping Printing Preſſes to Perſons who perform Requiſites.

to, the ſaid Commiſſioners for the Time being, or any One or more of them, ſhall, under their Hands and Seals, or Hand and Seal, grant ſuch Licence for keeping Printing Preſſes or Types, to ſuch Perſon or Perſons who ſhall apply for the ſame, and who ſhall have performed the Requiſites which ſhall by any Law then in Force in *Ireland*, be neceſſary to be performed; which Licence ſhall ſtate the Houſe where ſuch Preſſes or Types are to be uſed; and every Perſon or Perſons who ſhall keep or uſe a Printing Preſs or Types for printing, without having obtained ſuch Licence, ſhall forfeit ſuch Printing Preſs and Types, and the Sum of One hundred Pounds *Iriſh* Currency.

Perſons who keep or uſe Preſſes without Licences, ſhall forfeit Preſſes and Types, *etc.* and 100*l.*

Perſons inſuring Houſes or Ships or on Lives, ſhall take out Licence.

LXXI. And be it further enacted, That, from the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, no Perſon or Perſons ſhall, at any Time either publickly or privately, inſure or open or keep any Office in *Ireland*, for inſuring Houſes, Furniture, Goods, Wares, Merchandize, or other Property, from Loſs by Fire, or for inſuring Goods, Wares, or Merchandize, from the Danger of the Seas or other Perils at Sea, or for inſuring any Life or Lives, without having firſt taken out, and annually continuing to take out a Licence for that Purpoſe, from the ſaid Commiſſioners for managing the Stamp Duties in *Ireland*, in Manner herein-after mentioned, and having ſuch Licence in Force at the Time of making ſuch Inſurance, or opening or keeping ſuch Office.

Commiſſioners to grant ſuch Licence.

LXXII. And be it further enacted, That, from and immediately after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, the ſaid Commiſſioners of the Stamp Duties in *Ireland* for the Time being, or any One of them, ſhall, under their Hands and Seals, or under his Hand and Seal, annually grant a Licence for inſuring Houſes, Furniture, Goods, Wares, Merchandize, or other Property, from Loſs by Fire, and alſo for inſuring Goods, Wares, or Merchandize, from the Danger of the Seas or other Perils at Sea, and alſo for inſuring any Life or Lives, to all and every Body and Bodies Politick or Corporate, or other Perſon or Perſons applying for the ſame; which Licence ſhall ſet forth the Name or Names, and other Deſcription of the Body or Bodies Politick or Corporate, or Perſon or Perſons taking out the ſame; and alſo the principal Houſe or other Place where ſuch Buſineſs of inſuring Houſes, Furniture, Goods, Wares, and Merchandize, or other Property, from Loſs by Fire, or of inſuring Goods, Wares, or Merchandize, from the Danger of the Seas or other Perils at Sea, or of inſuring any Life or Lives, ſhall at the Time of taking out ſuch Licence, be principally carried on by the Body or Bodies Politick or Corporate, or other Perſon or Perſons, taking out the ſame.

When there are more than Four Partners, the Licence ſhall be granted to any Two of them.

LXXIII. And be it further enacted, That where ſuch Buſineſs of inſuring is or ſhall be carried on by a Company conſiſting of a greater Number of Partners than Four, the Licence ſo to be granted by the ſaid Commiſſioners, or any of them, in Manner aforeſaid, ſhall be granted to ſuch Two or more of each Company or Partners, as and for the whole Company or Partnerſhip, as ſhall be named to the ſaid Commiſſioners under Authority from ſuch Company or Partnerſhip; and in every ſuch Caſe the Licence ſo granted ſhall continue in full Force for the Benefit of ſuch Partnerſhip, until the regular Time of Expiration thereof hereafter mentioned.

mentioned, notwithſtanding the Deaths of the Perſons to whom ſuch Licence ſhall be ſo granted.

Penalty on Perſons inſuring without taking out Licence, 50*l. per* Day, and double the Premiums received.

LXXIV. And be it further enacted, That all and every Perſon and Perſons, and Body and Bodies Politick or Corporate, who now do or hereafter ſhall inſure, or ſet up, or keep in *Ireland*, any Office for inſuring Houſes, Furniture, Goods, Wares, Merchandize, or other Property from Loſs by Fire; or for inſuring Goods, Wares or Merchandize, from the Dangers of the Seas or other Perils at Sea; or for inſuring any Life or Lives, without ſuch Licence as aforeſaid, or in any other Houſe or Place, except the Houſe or Place to be named in ſuch Licence as aforeſaid, or ſuch other Houſe or Houſes, Place or Places, as ſhall be ſubordinate to the Houſe or Place ſo to be named in ſuch Licence, and be kept by ſome Perſon or Perſons employed as Agent or Agents, to ſuch Body or Bodies Politick or Corporate, or other Perſon or Perſons having ſuch Licence as aforeſaid, or in any other Manner contrary to ſuch Licence, or to the Intent and Meaning of this Act, ſhall forfeit for every Day on which ſuch Offence ſhall be committed, the Sum of Fifty Pounds; and alſo double the Amount of the Premiums or Premium of Inſurance, which ſuch Body or Bodies Politick or Corporate, or other Perſon or Perſons, ſhall receive on any ſuch Day.

Penalty on Perſons acting as Agents for any Inſurance Company not licenſed, 100*l.*

LXXV. And, for the more effectual Prevention of Frauds, to evade the Duty on Inſurance againſt Loſs by Fire, or from the Danger of the Seas or other Perils at Sea, or on Inſurances on any Life or Lives, be it further enacted, That if any Perſon or Perſons in *Ireland*, ſhall act as Agent or Agents, for any Perſon or Perſons, Body or Bodies Politick or Corporate, in publickly or privately inſuring or receiving Subſcriptions for Inſuring, or delivering out Policies or Receipts for Inſurance from Loſs by Fire, or from the Danger of the Seas or other Perils at Sea, or on any Life or Lives, except for ſuch Perſon or Perſons, Body or Bodies Politick or Corporate, as ſhall be duly licenſed as aforeſaid, every ſuch Perſon ſhall for every ſuch Offence, forfeit the Sum of One hundred Pounds *Iriſh* Currency.

Perſons to whom ſuch Licences ſhall be granted, ſhall give Security.

LXXVI. And be it further enacted, That all and every Perſon and Perſons, Body or Bodies Politick or Corporate, to whom any ſuch Licence as aforeſaid ſhall be granted, ſhall at the Time of receiving ſuch Licence, give ſuch Security with ſufficient Sureties, to be approved of by the ſaid Commiſſioners of Stamps in *Ireland*, or any One or more of them, by Bond to His Majeſty, His Heirs and Succeſſors, in ſuch Sums as the ſaid Commiſſioners, or any One or more of them may think reaſonable, ſo as the ſame do not exceed the probable Amount of the Duty payable by ſuch Body or Bodies Politick or Corporate, or Perſon or Perſons reſpectively, for Half a Year, with Condition, that if ſuch Perſon or Perſons, or Body or Bodies Politick or Corporate, ſhall faithfully make out, ſign, and deliver an Account of all Money received, as herein-after directed, for ſuch Duties upon Inſurances, and well and truly make Payment of all ſuch Sums of Money, as ſhall be due and payable thereon, in purſuance and according to the true Intent and Meaning of this Act, and alſo do and ſhall truly and faithfully obſerve and perform all the Directions, Matters, and Things in this Act contained on his, her, or their Behalf, to be obſerved and performed, ſuch Bond ſhall be void, but otherwiſe ſhall remain in full Force.

LXXVII. And

Persons granting Policies of Insurance, shall receive the Duty, *etc.*

LXXVII. And be it further enacted, That all and every Person and Persons, Body or Bodies Politick and Corporate, so to be licensed, who, from and after the Twenty-fifth Day of *March* One thousand eight hundred and three, shall grant any Policy of Insurance, for insuring Property from Loss by Fire, or from the Danger of the Seas, or other Perils at Sea, or on any Life or Lives, or shall continue to insure on any Policy, shall, by themselves, or such other Person or Persons as are, is, or shall be employed by or under them, previous to the granting or continuing such Policy of Insurance, demand and receive for the Use of His Majesty, His Heirs and Successors, of and from the Person or Persons, whose Property shall be so insured, One Year's Duty on such Insurance; and if such Insurance shall be for a longer Space of Time than for One Year, then such Insurer or Insurers shall in like Manner demand and receive the Duty payable on so many Years as shall be contained therein; and if there shall be any Fraction of a Year therein beyond One Year, then such Fraction shall be paid for in Proportion to the Rate for One whole Year, and such Insurer shall give a Receipt for the Duty so paid as and for One or more Year's Duty, together with such Fraction of Duty on such Insurance, from the Day of the Date of the Policy thereof, and in Default of receiving such Duty in Manner aforesaid, such Person or Persons, or Body or Bodies Politick or Corporate, so granting such Policy, shall be accountable to His Majesty, His Heirs and Successors, for the said Duty, as if the same had actually been received.

A proportionable Abatement of Duty upon taking out a new Policy.

LXXVIII. Provided always, and be it enacted, That in case of taking out a new Policy of Insurance, before the Expiration of an old Policy, for the sake of insuring a greater or different Sum, the same proportionable Abatement, which the Insurer or Insurers shall make in respect to the Premium of Insurance, shall be made of the Duty which under this Act shall accrue on such new Policy so taken out before the Expiration of an old Policy.

No Policy on Ships shall be made for longer than a Year.

LXXIX. And be it further enacted, That no Policy of Insurance upon any Ship, or upon any Share or Interest therein, shall be made for a certain Term longer than Twelve Calendar Months; and every Policy which shall be made for any longer Term, shall be null and void to all Intents and Purposes.

An Account to be kept of the Number of Policies issued, to whom, for what Time, and for what Sum, *etc.*

LXXX. And be it further enacted, That all and every the Body and Bodies Politick and Corporate, or other Person or Persons, who under this Act shall obtain a Licence for any Office of Insurance, or who shall receive or take any Premium for Insurance against Loss by Fire, or the Danger of the Seas, or other Perils at Sea, or any Life or Lives, shall from Time to Time keep a true and faithful Account in Writing, in which shall be inserted the Number of every Policy or Instrument of Insurance, which, from and after the Twenty-fifth Day of *March* One thousand eight hundred and three, shall be issued or granted, or continued by such Body or Bodies Politick or Corporate, or Person or Persons, with the Name or Names of the Person or Persons insuring, and the Place or Places of his, her, or their Abode, the Sum insured, and the Time for which the same shall be so insured, and also the Day of the Month, and the Date of the Year in which such Policy shall be issued; which Account shall at all Times be open for the Inspection of any Person or Persons duly authorized

To be inspected by Persons authorized.

under

under the Hands and Seals, or under the Hand and Seal of One or more of the ſaid Commiſſioners for Stamp Duties in *Ireland*, to inſpect the ſame.

Perſons ſo licenſed ſhall, within Two Months after each Quarter, deliver Copies of Accounts,

LXXXI. And be it further enacted, That all and every the Body and Bodies Politick and Corporate, and other Perſon and Perſons who ſhall have any Licence under this Act, for any Inſurance Office, ſhall from Time to Time within the Space of Two Months after every Twenty-fourth Day of *June*, Twenty-ninth Day of *September*, Twenty-fifth Day of *December*, and Twenty-fifth Day of *March*, which ſhall be after the Twenty-fifth Day of *March* in the Year One thouſand eight hundred and three, or at ſuch other Times after the Expiration of the ſaid Two Months, as may be appointed by the major Part of the Commiſſioners of the Stamp Duties in *Ireland*, giving a previous publick Notice of Fourteen Days or more by Advertiſement in the *Dublin Gazette*, deliver and cauſe to be delivered to the ſaid Commiſſioners, or to the Perſon or Perſons appointed by them, or any One of them, to receive the ſame, at the Head Office of the ſaid Commiſſioners, true Copies of the Accounts hereinbefore directed to be kept by ſuch licenſed Inſurance Office or Offices, Body or Bodies Politick or Corporate, or ſuch other licenſed Perſon or Perſons, for the Quarter which ſhall have been completed next before ſuch Day of Delivery or Notice, as the Caſe ſhall be, and at the ſame Time ſhall pay all ſuch Sum and Sums as ſhall appear to be due on ſuch Accounts, to the Receiver General for the Time being, for receiving the ſaid Duties, at the ſaid Head Office, upon Pain of forfeiting for every ſuch Default, in delivering ſuch Copies of the ſaid Accounts, the Sum of Five hundred Pounds; and for every ſuch Default in Payment of the Money due on the ſaid Accounts, double the Amount of the ſaid Monies due on the ſaid Account at the Time of ſuch Default,

and pay Sums due. Penalty 500*l.* and Double Duty.

Perſons ſo licenſed ſhall be allowed 1 *s.* in the Pound for Money duly accounted for.

LXXXII. And be it enacted, That the Receiver General of the Stamp Duties, at the Head Office, or other Perſon or Perſons duly appointed by the ſaid Commiſſioners, or any One of them, to receive the ſaid Duties upon Inſurances againſt Loſs by Fire, or the Danger of the Seas, or other Perils at Sea; or on Life or Lives, ſhall make an Allowance to all and every Perſon and Perſons, Body and Bodies Politick or Corporate ſo to be licenſed as aforeſaid reſpectively, for their own Uſe, for their Care and Trouble in receiving the ſaid Duties, and making out ſuch Accounts as herein directed, after the Rate of One Shilling in the Pound out of the Monies by them accounted for and paid to ſuch Receiver General, according to the Directions herein contained.

What ſhall be deemed Policies of Inſurance.

LXXXIII. And be it further enacted, That every Deed, Inſtrument, Note, or Memorandum, Letter, Muniment, or Writing, for or relating to the Payment of any Sum of Money, or for making any valuable Conſideration for or on the Loſs of any Ship or Veſſel, Goods, Monies, or Effects; or upon any Loſs by Fire, or for any Loſs whatſoever; or for or upon any Life or Lives, ſhall be conſtrued, deemed, and adjudged to be Policies of Inſurance within the Meaning of this Act.

None to act as Publick Notaries, without Licence, Penalty 100*l.*

LXXXIV. And be it further enacted, That, from and immediately after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, the ſaid Commiſſioners of Stamp Duties in *Ireland* for the Time being, or any

any of them, may under his or their Hand and Seal, or Hands and Seals, grant a Licence to any Perſon or Perſons duly qualified, to enable him to act as a Publick Notary; and that no Perſon ſhall act as a Publick Notary in *Ireland* without having taken out ſuch Licence for the Purpoſe; and that any Perſon who ſhall act as a Publick Notary in *Ireland* without having obtained ſuch Licence, ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Publick Notaries ſhall every Two Months deliver a true Account upon Oath of all Bills of Exchange noted by them;

LXXXV. And whereas it is and hath been the Cuſtom for Publick Notaries to note Bills of Exchange for Non-payment or Non-acceptance, and not to proteſt the ſame in proper Form of Law, by which the Payment of the Duties upon ſuch noting or notarial Acts, has been and may be evaded; for Remedy whereof, be it enacted, That, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, every Publick Notary in *Ireland*, ſhall Once in every Two Months deliver or cauſe to be delivered to the ſaid Commiſſioners of Stamp Duties in *Ireland*, at the Head Office in *Dublin*, or to ſome Perſon authorized by them, or any One of them, to receive the ſame there, a faithful and true Account in Writing, and upon Oath, of ſuch Bills of Exchange as aforeſaid, which ſhall have been noted by ſuch Publick Notary ſince the laſt preceding Account, which ſhall have been ſo delivered by the ſaid Publick Notary, or if no ſuch Account ſhall have been ſo delivered by him, then ſince the obtaining of his Licence; and ſhall at the ſame Time pay unto the Receiver General of the Stamp Duties, the Sum of Two Shillings and Sixpence for every ſuch Bill of Exchange which ſhall have been ſo noted by him, over and above the Duties payable to His Majeſty, His Heirs and Succeſſors, upon proteſting the ſame Bill or Bills, in caſe the Owner or Owners, Holder or Holders thereof, ſhall at any Time thereafter think proper to proteſt the ſame; and in caſe any Publick Notary ſhall neglect to account as aforeſaid, or to pay the Duties aforeſaid, every ſuch Publick Notary ſhall, for every ſuch Neglect or Default in delivering a true Account of ſuch noting, forfeit the Sum of Five hundred Pounds; and for every Default of Payment of the Money due on ſuch Account, double the Amount of the Money due on ſuch Account, at the Time of ſuch Default.

and ſhall pay 2*s.* 6*d.* for each.

Penalty 500*l.* and Double Duty.

Licences to be in Force from the Day of granting them to 25th *March* next enſuing.

LXXXVI. And be it enacted, That every Licence to be taken out under this Act ſhall have force from the Day of granting the ſame, or from ſuch Day ſubſequent thereto as ſhall be mentioned in the ſaid Licence, unto and until the Twenty-fifth Day of *March* next following the Day on which the ſaid Licence ſhall ſo begin to have Force, and no longer, unleſs herein or otherwiſe particularly directed; but if ſuch Licence ſhall be granted to Two or more Perſons, and any or either of them ſhall die before ſuch Twenty-fifth Day of *March* next following, nevertheleſs ſuch Licence ſhall continue in force during the Time aforeſaid, for the Benefit of the Survivors or Survivor of the Perſons licenſed.

Licence for Lottery Office to continue till 10 Days after End of drawing of Lottery licenſed for.

LXXXVII. And be it further enacted, That no Licence to be granted to any Perſon or Perſons to keep a Lottery Office in *Ireland*, or to deal there in any *Britiſh* or *Iriſh* Lottery, ſhall continue longer than until the Expiration of Ten Days after the End of the Drawing of the Lottery, which ſhall begin to be drawn next after the granting ſuch Licence; any Law to the contrary notwithſtanding.

LXXXVIII. And

LXXXVIII. And be it further enacted, That a ſeparate and diſtinct Account of all Monies ariſing from the Duties on Licences to keep Lottery Offices ſhall be kept by the ſeveral proper Officers, and the ſame or a ſufficient Part thereof, ſhall be paid and applied to defray the Charges and Expences of managing and drawing any Lottery or Lotteries in *Ireland*, in ſuch a Manner as the Lord Lieutenant, or other Chief Governor of *Ireland* for the Time being, ſhall direct, and that the Reſidue, if any, ſhall be applied towards defraying the Expences of His Majeſty's Government.

Monies ariſing on Licences to keep Lottery Offices, &c. how applied.

LXXXIX. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties in *Ireland* ſhall cauſe to be kept a diſtinct Account of One Half or Moiety of the Money ariſing from the reſpective Duties of Twenty Pounds in the ſaid Schedule (A.) mentioned, on the Admiſſion of any Student into the Society of King's Inns, and on the Admiſſion of any Barriſter into the Inns of Court, and of the Whole of the Duty of Seven Pounds in the ſaid Schedule mentioned, upon each Part of Indentures binding an Apprentice to an Attorney; and that the Receiver General of the Duties hereby granted ſhall pay the ſame at the Receipt of His Majeſty's Exchequer, and the Commiſſioners of His Majeſty's Treaſury, or Lord High Treaſurer for the Time being, ſhall cauſe the ſame to be paid to the Treaſurer of the ſaid Society, to be applied by him in ſuch Manner as ſhall be directed by the ſaid Society.

Diſtinct Accounts kept of the Moiety of Money ariſing from the Duty on Admiſſion of Barriſters, and the whole of the Duty on Attornies Indentures.

XC. And be it further enacted, That every Perſon to be ſworn or admitted an Attorney in any of His Majeſty's Courts of Law, or any Court of Record whatſoever, in *Ireland*, or a Solicitor of the Court of Chancery in *Ireland*, ſhall, previous to ſuch Admiſſion into every ſuch Court, produce to the proper Officer to whom he ſhall apply to be admitted an Attorney or Solicitor as aforeſaid, a Certificate ſigned under the Hand or Hands of ſome of His Majeſty's Officers appointed to receive the Stamp Duties, ſtating that ſuch Perſon has paid the Duty by this Act made payable on ſuch Admiſſion; which Certificate ſhall be lodged with ſuch Officer of every Court into which he ſhall be admitted, and remain in his Cuſtody, to be examined by the ſaid Commiſſioners for managing the Stamp Duties, or any Officer by them appointed, at any Time they ſhall think fit; and that from and after the paſſing this Act, every Perſon who ſhall be bound an Apprentice to an Attorney in *Ireland*, ſhall alſo obtain a written Certificate from ſome of His Majeſty's Officers appointed to receive the Duties aforeſaid, of his having paid the Duty by this Act made payable on ſuch Indentures of Apprenticeſhip, which Certificate ſhall be lodged with the proper Officer of the Court in which ſuch Indentures ſhall be enrolled, or to which the Maſter of ſuch Apprentice ſhall belong; and the Officer or Officers of ſuch Court are hereby required to take Charge of and keep ſuch Certificate, ſo that the ſame may and ſhall be produced and read in open Court, on the Admiſſion of every ſuch Attorney in *Ireland*, and produced to a Maſter of the Court of Chancery in *Ireland*, on the Admiſſion of every ſuch Solicitor of that Court, before he ſhall be admitted and ſworn an Attorney or Solicitor reſpectively as aforeſaid; and that no Perſon ſhall be capable of practiſing as an Attorney or Solicitor reſpectively in *Ireland*, or of recovering any Bill of Coſts due to him as an Attorney or Solicitor there, unleſs he ſhall have paid the Stamp Duties hereby impoſed upon him when bound an Apprentice, and when admitted an Attorney or Solicitor, at or previous to the Time of his being admitted an Attorney as

No Attorney or Solicitor to be ſworn unleſs Certificate be produced of Payment of Stamp Duties.

Apprentices to lodge Certificates as herein.

Not capable of practiſing unleſs Duties paid.

as aforeſaid; and it is the Meaning and Intention of this Act, that no Perſon be admitted an Attorney into any Court in *Ireland*, unleſs ſuch Perſon ſhall have ſerved his regular Time or Apprenticeſhip of Five Years to a practiſing Attorney of the ſaid Courts.

Five Years Apprenticeſhip muſt be ſerved.

Attorney to practiſe in ſuch Courts only in which actually ſworn.

XCI. And, to prevent committing Frauds in reſpect of the Duty payable on the Admiſſion of Attornies into Courts, be it enacted, That no Attorney ſhall practiſe in his own Name, or in the Name of any other Attorney, in any of His Majeſty's Courts of Law, or in any Court of Record whatſoever, in *Ireland*, in which Attornies are admitted, except only in ſuch Court or Courts in which he ſhall actually have been admitted and ſworn an Attorney, on Pain of the Perſon ſo practiſing being rendered incapable of being ſworn or practiſing as an Attorney in any Court of Law in *Ireland*; and every Attorney who ſhall ſo practiſe in any Court in which he ſhall not have been admitted and ſworn an Attorney, ſhall be diſabled from recovering the Coſts of any Proceedings carried on by him in any Court.

No Declaration, Plea, or Demurrer, nor any Bill, Anſwer, &c. to be filed, unleſs the Attorney ſhall depoſit his Warrant with the Officer.

Penalty on Officer 10*l.*

XCII. And be it further enacted, That no Declaration or Plea or Demurrer, in any Action or Suit at Law in any of His Majeſty's Courts of Record in *Ireland*, nor any Bill or Anſwer, Plea or Demurrer, in any Court of Equity in *Ireland*, ſhall be received or filed, unleſs the Attorney or Solicitor tendering the ſame to be filed, ſhall, at the Time he ſhall ſo tender the ſame to the Officer of the Court with whom the ſame ought to be filed, depoſit with ſuch Officer the Warrant impowering him to proſecute or defend ſuch Suit or Action, which Warrant ſuch Officer ſhall, without Fee or Reward, file and keep in his Office; and if any Officer of any ſuch Court ſhall receive any of ſuch Pleadings without ſuch Warrant being ſo depoſited with him, he ſhall forfeit the Sum of Ten Pounds to any Perſon who ſhall ſue for the ſame in any of His Majeſty's Courts of Record in *Dublin*.

On Affidavit that Plaintiff is out of *Ireland*, and paying Duty, Attorney ſhall be received.

XCIII. Provided always, and be it enacted, That in caſe the Party, for whoſe Benefit the ſaid Suit is proſecuted or defended, ſhall be out of *Ireland*, the Attorney or Solicitor ſo proſecuting or defending the ſame ſhall be received ſo to do upon making an Affidavit before the ſaid Officer, which Affidavit the ſaid Officer is hereby impowered to adminiſter, that his Client is out of *Ireland*, and that the Delay would be injurious; and on paying the Duty payable on Warrants of Attorney, of which the ſaid Officer is hereby directed to keep an Account, as he is alſo required to pay over the ſame to the proper Officer for receiving the Stamp Duties impoſed by this Act.

Not to extend to certain Proceedings.

XCIV. Provided always, and be it enacted, That nothing herein contained ſhall extend to any proceeding to Judgement by *Cognovit Actionem* on any Bond or Bill, or to the entering Satisfaction on any Judgement or Recognizance.

How Attornies, Solicitors, *etc.* are to charge for engroſſing Bills, Anſwers, and other Pleadings,

XCV. And be it further enacted, That, after the paſſing of this Act, all Attornies, Solicitors, or other Perſons in *Ireland*, ſhall make their Charges upon their Clients or Employers for engroſſing Bills, Anſwers, and other Pleadings in Equity, at or after the known or uſual Rates for every Skin, according to the Number of Skins they ſhall ſo engroſs or write,

write, and not otherwiſe; and if any Attorney, Solicitor, or other Perſon ſhall for writing or engroſſing One Skin of Parchment only, charge any Client or Employer for double or treble Skins, or for more than One Skin, making the Charge by the Sheet, or in any other Manner than by the Skin, under Pretence of having inſerted in ſuch One Skin of Parchment, a greater Number of Sheets than Twenty, or under any other Pretence whatſoever, ſuch Charge ſhall not be payable by the Client; and further, that every Attorney, Solicitor, or other Perſon ſhall, for every ſuch Charge ſo made or demanded, forfeit and pay for the Firſt Offence the Sum of Ten Pounds, and for the Second Offence the Sum of Fifty Pounds, and for the Third and every other Offence the Sum of One hundred Pounds, with Treble Coſts of Suit.

or the Charge ſhall not be payable by the Client; and Penalty for Firſt Offence, 10 *l.* Second Offence, 50 *l.* Third *etc.* 100 *l.* with Treble Coſts.

XCVI. And be it further enacted, That where any Bill of Coſts in any Cauſe in His Majeſty's Courts of Chancery or Exchequer in *Ireland*, in which there ſhall be any Charge or Charges for drawing or for engroſſing on Parchment any Bills, Anſwers, or other Pleadings in the ſaid Courts reſpectively, which ſhall be engroſſed or written, or filed in either of the ſaid Courts, ſhall be taxed, the Officer, who ſhall reſpectively tax ſuch Bills of Coſts, ſhall tax the Charges for drawing and engroſſing ſuch Bills and Anſwers, and other Pleadings, at the uſual Charge by the Skin, according to the Number of Skins actually contained in ſuch Pleading, and not according to the Number of Sheets or Words contained in ſuch Skin, according to the true Intent and Meaning of this Act; and ſuch Officer, if the Bill of Coſts to be taxed be in a Cauſe in the Court of Chancery, ſhall ſignify, at the Foot of ſuch Bill of Coſts, that the Number of Skins contained in the Pleadings mentioned therein hath been certified to him by the Maſter, or Keeper or Keepers of the Rolls of the Court of Chancery, or his Deputy; and if ſuch Bill of Coſts be in a Cauſe in the Court of Exchequer, the Officer, who ſhall tax the ſame, ſhall ſignify, at the Foot of ſuch Bill, that he hath inſpected the Ingroſſment of the Pleadings mentioned in ſuch Bill of Coſts; and in caſe ſuch Officer reſpectively, who ſhall tax ſuch Bills of Coſts as aforeſaid, ſhall neglect or refuſe to apply to the Clerk of the Rolls for ſuch Certificate as aforeſaid, or to inſpect the Ingroſſment of the Pleadings mentioned in ſuch Bill of Coſts, or ſhall neglect or refuſe to tax the Charges for drawing and engroſſing ſuch Bills, Anſwers, or other Pleadings in Manner herein directed, every ſuch Officer, ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch Neglect or Refuſal the Sum of Ten Pounds; and in caſe the Maſter, or Keeper or Keepers, of the Rolls of the Court of Chancery, or his or their Deputy, ſhall neglect or refuſe to inſpect and certify the Number of Skins contained in ſuch Pleadings as aforeſaid to the proper Officer of ſuch Court, upon being applied to by him for the Purpoſe aforeſaid, ſuch Maſter, or Keeper or Keepers, of the Rolls, or his or their Deputy, ſhall, for every ſuch Neglect or Refuſal, forfeit in like Manner the Sum of Ten Pounds; which ſaid ſeveral Forfeitures ſhall be enforced in a ſummary Way, upon Motion by Order of the ſaid Courts of Chancery or Exchequer, upon Complaint made to them reſpectively againſt any Officer who ſhall be guilty of any ſuch Neglect or Refuſal, and ſhall enure to His Majeſty, His Heirs and Succeſſors.

On Taxing Bill of Coſts in Chancery or Exchequer, Charges for drawing and engroſſing ſhall be taxed by the Skin, and not by the Sheet, *etc.*

If in Chancery or Exchequer, the Officer ſhall ſignify, *&c.* as herein.

Penalty on Officers for Neglect, 10 *l.*

Penalty on Keeper of the Rolls refuſing to inſpect and certify, 10 *l.*

XCVII. Provided always, and be it enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend to the Charge to be made

Not to extend to leſs than Two Skins.

made for engroſſing any Bill, Anſwer, or other Pleading in Equity, the whole Contents of which ſhall not amount to the Quantity or Number of Sheets to be contained in Two Skins, reckoning the Quantity in every Skin according to the Number of Sheets above ſpecified.

Records, Writs, *etc.* ſhall be engroſſed as uſual, ſave as herein.

XCVIII. And be it further enacted, That all Records, Writs, Pleadings, and other Proceedings in the Courts of Law and Equity in *Ireland*, and all Deeds, Inſtruments, and Writings whatſoever hereby charged, ſhall be engroſſed or written in ſuch Manner as they have uſually been accuſtomed to be written, ſave as herein otherwiſe mentioned.

How Records ſhall be copied in Exchequer Chamber.

XCIX. And be it further enacted, That, from and after the paſſing of this Act, every Record or Tranſcript of Records, to be brought into the preſent Court of Exchequer Chamber, ſhall, when copied for the Judges or others, be copied in like Manner as in the former Court of Exchequer Chamber, and be ſubject to the Duties in Schedule (A.), hereunto annexed for that Purpoſe mentioned.

Proceſs to enforce Appearance or Anſwers to be engroſſed on Paper, &c. ſtamped with Duty, or Officer ſhall forfeit 10 *l.*

C. And be it further enacted, That all Proceſs, which ſhall be entered or obtained to enforce the Appearance or Appearances of any Defendant or Defendants in any Court of Law or Equity in *Ireland*, or to enforce the Anſwer or Anſwers of any Defendant or Defendants in any Court of Equity in *Ireland*, ſhall be abſolutely engroſſed and made out upon Vellum, Parchment, or Paper, ſtamped with the Duty charged by this Act upon ſuch Proceſs; and in caſe the Officer or Officers, who ſhall enter or cauſe ſuch Proceſs to be entered as aforeſaid, ſhall neglect to have ſuch Proceſs made out as aforeſaid, he and they ſhall, for every ſuch Neglect, forfeit to His Majeſty, His Heirs and Succeſſors, the Sum of Ten Pounds; which Sum ſhall be enforced in a ſummary Way, upon Motion by Order of the Court in which ſuch Proceſs ſhall be entered.

Officer or Clerk who ſhall ſign any Writ or Proceſs before Judgement to arreſt any Perſon, ſhall at ſigning ſet down the Day and Year,

CI. And, for correcting Abuſes committed by arreſting Perſons without any Writ or legal Proceſs to juſtify the ſame, by Means whereof the Payment of the Duty by this Act granted upon ſuch Proceſs may be evaded, be it enacted, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, every Officer or Clerk belonging or that ſhall hereafter belong to the Court of King's Bench, Court of Common Pleas, or Court of Exchequer in *Ireland*, who ſhall ſign any Writ or Proceſs before Judgement to arreſt any Perſon or Perſons thereupon, ſhall, at the Time of ſigning thereof, ſet down upon ſuch Writ or Proceſs the Day and Year of ſigning the ſame, which ſhall be

to be entered upon the Remembrance Roll, Penalty 10 *l.*

entered upon the Remembrance Roll, or in the Book wherein the Abſtract of ſuch Writ or Proceſs ſhall be entered, upon Pain to forfeit the Sum of Ten Pounds for every Offence or Neglect of ſuch Officer or Clerk as aforeſaid.

Manner of engroſſing or writing Affidavits.

CII. And be it further enacted, That every Copy of every Affidavit which ſhall be read in any Court whatever, in *Ireland*, ſhall be engroſſed or written in ſuch Manner as that the Quantity of Writing contained in any One Sheet or Piece of Paper ſhall not be deemed more than One Sheet, according to the Manner in which the Officers of the Courts in which ſuch Affidavit ſhall be reſpectively filed, charge by the Sheet for ſuch Affidavit; and if any Officer of any Court ſhall charge or demand, for the Quantity of

of Writing contained in any One Sheet or Piece of Paper on which any Copy of ſuch Affidavit ſhall be written, more than the Fees to which he ſhould be entitled for One Sheet, according to the Courſe of the Court in which ſuch Affidavit ſhall be filed, he ſhall, for every ſuch Charge ſo made or demanded, forfeit and pay the Sum of Ten Pounds, with Treble Coſts of Suit, to any Perſon or Perſons who ſhall ſue for the ſame. Penalty 10*l.*

CIII. And, to prevent Frauds which might be committed by writing ſuch Copies upon both Sides of any Sheet or Piece of Paper; be it enacted, That where more than One Side or Page of any Sheet of Paper, ſhall be ſtamped or marked with the Duties by this Act charged on Paper on which ſuch Copy of an Affidavit ſhall be written, each Side or Page ſo marked or ſtamped ſhall be deemed a ſeparate Sheet or Piece of Paper within the Intent and Meaning of this Act. Each ſtamped Side of Copy of Affidavit deemed a ſeparate Sheet.

CIV. Provided alſo, and be it enacted, That none of the Rates, Duties, or Sums of Money impoſed by this Act, ſhall be raiſed, levied, or paid or be payable by virtue of this Act by any Perſon or Perſons who ſhall be admitted to ſue, or defend *in forma pauperis*, ſo far as relates to the Suit in which he, ſhe, or they ſhall be ſo admitted to ſue or defend. Not to extend to Actions, &c. *in Forma Pauperis.*

CV. Provided alſo, and be it enacted, That this Act, or any Clauſe herein contained, ſhall not be conſtrued to charge with any Duty any Warrant made by, or a Recognizance taken before, any Juſtice or Juſtices of the Peace, or any Proceeding of any Court Martial; but ſuch Warrants, Recognizances, and Proceeding, ſhall be and are hereby declared to be exempted from the Payment of any of the Duties impoſed by this Act. Warrants and Recognizances by or before Juſtices, and Proceedings of Courts Martial exempted.

CVI. Provided alſo, and be it enacted, That nothing in this Act contained ſhall extend to charge the Probate of any Will or Letters of Adminiſtration of any Common Seaman or Soldier, who ſhall be ſlain or die in His Majeſty's Service, a Certificate being produced from the Captain or Commander of the Ship or Veſſel, or Captain or Commanding Officer of the Troop or Company under whom ſuch Seaman or Soldier ſerved at the Time of his Death, of the Truth whereof an Oath (or if by a Quaker a ſolemn Affirmation) ſhall be made before the proper Judge or Officer by whom ſuch Probate or Adminiſtration ought to be granted; which Oath or Affirmation ſuch Judge or Officer is hereby authorized and required to adminiſter without Fee or Reward. Probate, &c. of Seaman or Soldier not to be charged.

CVII. Provided alſo, and be it enacted, That this Act ſhall not extend to charge with any of the Duties aforeſaid any Act of Parliament, Proclamation, Order of Council, Form of Prayer and Thankſgiving, or any Act of State which ſhall be ordered by His Majeſty, His Heirs and Succeſſors, or by the Lord Lieutenant, or other Chief Governor or Chief Governors of *Ireland*, for the Time being, to be printed, or printed Votes or other Matters which are or ſhall be ordered to be printed by either Houſe of Parliament, any Books commonly uſed in any of the Schools of *Ireland*, or any Books containing only Matters of Devotion or Piety, or any Advertiſement publiſhed by the Truſtees of Hoſpitals relative to the Buſineſs of ſuch Hoſpitals, or any ſingle Advertiſement printed by itſelf, or the weekly Bills of Mortality, or the daily Accounts or Bills of Goods imported or exported, ſo Statutes, Proclamations, &c. exempted from Duty.

as

as ſuch daily Accounts or ſuch Bills of Goods imported or exported do contain no other Matter than Accounts of Goods imported into or exported from *Ireland*, and the Particulars relating to ſuch Exports and Imports, and ſo as the ſame be printed and publiſhed by ſuch Officer or Officers as ſhall be authorized thereto by the Lord Lieutenant, or other Chief Governor or Chief Governors of *Ireland* for the Time being; any Thing herein contained to the contrary notwithſtanding.

Accounts of Goods imported and exported printed by any Perſon not authorized, ſhall pay Duty.

CVIII. And be it further enacted, That all Accounts or Bills of Goods imported or exported, printed or publiſhed by any other Perſon or Perſons except ſuch Officer or Officers authorized as aforeſaid, whether printed or publiſhed daily, weekly, monthly, or at any other Time or Times, or publiſhed as Accounts or Abſtracts of Accounts, or in any other Manner whatſoever, ſhall be and are hereby deemed to be daily Accounts or Bills of Goods imported and exported, and ſubject to the Duties hereby impoſed, and ſhall pay a Duty in Proportion to the Number of Day's Accounts of Imports or Exports contained therein; that is to ſay, the Sum of One Penny for every Day's Account or Abſtract of every Day's Account of Imports or Exports which ſhall appear to be included in every ſuch Publication.

Books of Corporate Bodies excepted.

CIX. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to ſubject the Books of any Corporate Body to any Stamp or Duty whatſoever.

Bills of Parcels not to be charged.

CX. Provided alſo, and be it enacted, That this Act, or any Thing herein contained, ſhall not extend to charge any Accounts, Bills of Parcels, or Bills of Fees.

What ſhall be deemed a Charter Party.

CXI. And be it further enacted, That every Deed, Inſtrument, Note, Memorandum, Letter, or other Muniment or Writing between the Captain, Maſter, or Owner of any Ship or Veſſel, and any Merchant, Trader, or other Perſon in reſpect of the Freight or Conveyance of any Goods, Money, Wares, Merchandize, or Effects, laden or to be laden on board of any ſuch Ship or Veſſel ſhall be deemed and adjudged to be a Charter Party within the Meaning of this Act.

Kerry Bills ſhall be deemed Bonds.

CXII. And be it further enacted, That Bonds or Obligations, commonly called *Kerry Bills*, ſhall be conſidered as Bonds conditioned for Payment of Money.

No more than 20*l.* to be paid on Grant of Office of 200*l.* a Year, and 5*l.* on every additional 100*l.*

CXIII. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to charge any Grant of any Office or Employment which ſhall be of the Value of Two hundred Pounds *per Annum*, with a Duty of more than Twenty Pounds in the Whole; and a further Duty of Five Pounds upon every ſuch Grant for every One hundred Pounds exceeding Two hundred Pounds *per Annum*, notwithſtanding that any ſuch Grant or Grants ſhall be written on more than One Skin of Parchment.

Whole Sum ſhall be expreſſed in Receipt.

CXIV. And be it further enacted, That the whole Sum for which any Receipt ſhall be given in *Ireland*, ſhall be really expreſſed in ſuch Receipt; and all Perſons who ſhall give or cauſe to be given in *Ireland*, any Receipt or

or other Diſcharge, in which a leſs Sum ſhall be expreſſed than the Sum actually received, with an Intent to evade any of the Duties impoſed by this Act, or ſhall divide or cauſe to be divided the Sum actually paid in divers Receipts, or ſhall by any general Acknowledgement or Uſe of the Words "ſettled by Caſh," or ſuch like, or any Word or Words, or by any Means, endeavour to evade any of the Duties hereby granted on Receipts, or be guilty of or concerned in any fraudulent Contrivance whatever to evade any of the ſaid Duties, ſuch Perſon or Perſons ſo offending ſhall, for every ſuch Offence, forfeit Twenty Pounds.

Penalty on evading Duty on Receipts 20*l.*

CXV. And be it further enacted, That all Receipts expreſſed to be in full, or as a Satisfaction of all Demands, and all general Acknowledgements of Debts or Demands being diſcharged or ſettled, and all Bills or Accounts ſigned by any Seller of Goods, or any Perſon for him or her, and delivered to the Purchaſer thereof, wherein the Sum really received ſhall not be *bonâ fide* ſpecified, ſhall be liable to a Duty of Two Shillings.

All Acknowledgements wherein Sum received is not ſpecified, liable to 2*s.* Duty.

CXVI. And be it further enacted, That all unſtamped Receipts not amounting to Two Pounds, and which ſhall by the Inſertion of the Words "in full of all Demands," or otherwiſe, be given as a general Acknowledgement of all Debts being diſcharged may be given in Evidence, and may be available in Law for ſuch Sum ſo expreſſed therein, but not as a general Acknowledgement of all the Debts being diſcharged; and that all Receipts impreſſed with a Stamp of Two-pence, in which any Money amounting to Two Pounds, and not amounting to Twenty Pounds, ſhall be expreſſed, and which ſhall by Inſertion of the Words, "in full of all Demands," or otherwiſe, be given as a general Acknowledgement of all Debts being diſcharged, may be given in Evidence, and may be available for ſuch Sum ſo expreſſed, but not as a general Acknowledgement of all Debts being diſcharged.

Unſtamped Receipts under 2*l.* or

Receipts, with Two-penny Stamps, between 40*s.* and 20*l.* available for Sum expreſſed only.

CXVII. And be it further enacted, That the Duties by this Act charged on Bills of Exchange, Promiſſory Notes, Drafts, or Orders ſhall be paid by the Perſon or Perſons giving the ſame; and that the Duty on Receipts ſhall be paid by the Perſon by whom the ſame ſhall be given as well by Landlords as by all other Perſons.

Who ſhall pay Duty on Bills and on Receipts.

CXVIII. Provided always, That every Perſon receiving Money in *Ireland* who ſhall upon Demand refuſe to give a Receipt for the ſame, ſhall forfeit the Sum of Twenty Pounds.

20*l.* Penalty on refuſing to give a Receipt.

CXIX. And be it further enacted, That every Perſon who ſhall in *Ireland* write or ſign, or cauſe to be written or ſigned, any Bill of Exchange, Promiſſory Note, Draught, or Order, or any Receipt or other Diſcharge for the Payment of Money, liable to any Stamp Duty charged by this Act, without being firſt ſtamped with the due and proper Stamp, ſhall for every ſuch Bill of Exchange, Promiſſory Note, Draft, Order, or Receipt, forfeit the Sum of Twenty Pounds.

Penalty on writing or ſigning any unſtamped Bill, Note, or Receipt, 20*l.*

CXX. And be it further enacted, That if any Perſon in *Ireland* in the Employment of another or others, ſhall, in the Name of or for the Uſe of his Employer or Employers, or in his own or any other Name, or for the

Unſtamped Receipts ſigned by Servants, &c. ſhall

be considered as the Act of Principals, and the Party actually signing shall be guilty of a Misdemeanour.

the Use of his said Employer or Employers, give any Receipt or other Discharge in which a less Sum shall be expressed than the Sum actually received, with an Intent to evade any of the Duties imposed by this Act, or divide the Sum actually paid in divers Receipts, or by any general Acknowledgement or Use of the Words "settled by Cash," or such like, or by any Word or Words or by any Means endeavour to evade any of the Duties hereby granted on Receipts, or be guilty of or concerned in any fraudulent Contrivance to defraud His Majesty, His Heirs or Successors, of any of the said Duties, it shall be considered as the Act of the Person or Persons in whose Employment the Person so offending shall be; and the Clerk or other Person so committing any of the Offences herein-before mentioned, upon being convicted thereof, shall be guilty of a Misdemeanour, and be punished in such Manner as the Court before whom he or she shall be tried shall think fit.

Receipts for Drawbacks, *etc.* not chargeable.

CXXI. Provided always, and be it enacted, That nothing in this Act shall charge any Receipt given for Drawbacks or Bounties on the Exportation of any Goods from *Ireland*, or any other Bounties payable in *Ireland* pursuant to Act of Parliament, on any Goods whatsoever, or on any Certificate of Over-Entry of any Duties of Customs, nor to any Portage Bills allowed to Masters of Vessels for making a true Report of their Cargoes at any Custom House in *Ireland*, or Promissory Note for any Sum not exceeding Two Pounds Ten Shillings to be passed for Tythes.

Stock Receipts, *&c.* shall not be liable to Duty.

CXXII. Provided also, and be it enacted, That nothing in this Act respecting the Duty on Receipts, shall charge any Receipt for any Money paid into the Bank of *Ireland*, or the House of any Banker in *Ireland*, nor any Receipt or other Discharge given for the Purchase of any Stock or Fund in the Bank of *Ireland*, or for any Money payable on the Government Funds in *Ireland* established by Parliament, or on any other Stock or Fund as aforesaid, nor any Receipt given on the Back of any Foreign or Inland Bill of Exchange, Promissory or other Note, nor any Receipt on any Bank Note or Bank Post Bill, nor any Letter acknowledging the safe Arrival of any Bill, Note, or Remittance, nor any Receipt indorsed on or contained in the Body of any Deed, Bond, Mortgage, or other obligatory Instrument by this Act directed to be stamped, nor any Release or Acquittance by Deed, nor any Receipt given by any Agent for Money on Account of the Pay of the Navy, Army, or Ordnance, nor any Receipt given by any Officer or Seaman or Soldier, or their Representatives, for Wages or other Monies due to them from the Navy, Army, or Ordnance, nor any Receipt given by any Officer of the Exchequer or Revenue for Money received on Account of any Duty, Tax, Rent, or other Sum paid for the Use of His Majesty.

Duties payable by registered Bankers or Banks in *Ireland* on Bank Notes or Post Bills issued for less than 50*l.* *viz.*

CXXIII. Provided also, and be it enacted, That nothing in this Act contained shall extend or be construed to charge or affect any Bank Note, or Bank Post Bill, which shall be issued for any Sum less than Fifty Pounds by any Banker or Bankers who shall have registered his or their Name or Names and Firm in Manner herein-after directed, or which shall be issued by the Governor and Company of the Bank of *Ireland*, with any greater or higher Duty than as follows; that is to say, For each and every such Bank Note or Bank Post Bill, where the Sum expressed therein shall not amount to

Five

Five Pounds, the Sum of One Penny Halfpenny; where the Sum expreſſed therein ſhall amount to Five Pounds, and ſhall not amount to Ten Pounds, the Sum of Three-pence; and where the Sum expreſſed therein ſhall amount to Ten Pounds, and ſhall not amount to Fifty Pounds, the Sum of Four-pence.

1½*d.* under 5*l.*
3*d.* 5*l.* and under 10*l.*
4*d.* 10*l.* and under 50*l.*

CXXIV. And be it enacted, That all Bank Notes, and Bank Poſt Bills, which ſhall be iſſued by the Governor and Company of the Bank of *Ireland*, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, whether for Fifty Pounds, or any greater or leſſer Sum, ſhall be exempt from the Duties hereby charged thereon reſpectively for One whole Year, and ſo from every Twenty-fifth Day of *March*, for One whole Year next following, provided the Governor and Company of the ſaid Bank ſhall, on each and every of the ſaid Twenty-fifth Days of *March* reſpectively, have paid into His Majeſty's Treaſury in *Ireland* ſuch Sum of Money as ſhall have been from Time to Time agreed upon, by and between the ſaid Governor and Company and the Lord High Treaſurer of *Ireland*, or the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, as a Compenſation for, and to be in lieu of, and in full Satisfaction for all Stamp Duties, payable upon all Notes and Bills to be iſſued by the ſaid Bank, during the Year then next enſuing reſpectively.

Notes, &c. of Bank of *Ireland* from *March* 25, 1803 ſhall be exempted, on Payment of Compenſation to Treaſury.

CXXV. And be it further enacted, That all Bank Notes and Bank Poſt Bills which ſhall be iſſued by any other Bank, or Banker or Bankers in *Ireland*, as well thoſe iſſued for Sums under Fifty Pounds, as thoſe iſſued for that Sum, or for any larger Sum, ſhall be exempt from the Duties hereby charged thereon reſpectively, for and during ſuch Portion, Part and Parts of each Year, commencing on every Twenty-fifth Day of *March*, for which ſuch Bank or Bankers reſpectively ſhall have previouſly agreed with the Lord High Treaſurer of *Ireland*, or the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, provided ſuch Bank or Bankers ſhall have previouſly regiſtered the Firm of ſuch Bank, or the Name or Names of ſuch Bankers, with the ſaid Lord High Treaſurer, or Commiſſioners for executing the Office of Lord High Treaſurer; and provided that ſuch Bank or Bankers reſpectively ſhall have previouſly paid into His Majeſty's Treaſury in *Ireland*, ſuch Sum or Sums of Money as ſhall or may have been from Time to Time agreed upon by and between the ſaid Bank or Bankers, and the ſaid Lord High Treaſurer, or Commiſſioners for executing the Office of Lord High Treaſurer, as a Compenſation for and to be in Lieu of, and in full Satisfaction for, all Stamp Duties payable on all the Notes and Bills to be iſſued by ſuch Bank or Bankers reſpectively, during ſuch Portion and Portions, Part and Parts of the ſaid reſpective Years.

Notes, &c. iſſued by regiſtered Bankers exempt from Duty on Payment of Compenſation.

CXXVI. And be it further enacted, That all Perſons regiſtering themſelves as Bankers, for the Purpoſe herein-before mentioned, ſhall to all Intents and Purpoſes be conſidered as Bankers, within the Meaning of the Laws now in force in *Ireland*.

Perſons regiſtered as Bankers to be conſidered as ſuch.

CXXVII. Provided alſo, and be it enacted, That the Duties by this Act impoſed on Bills of Exchange, Promiſſory Notes, and Drafts or Orders for Payment of Money, ſhall not be charged on any Draft or Order for the Payment of Money on Demand, payable to Bearer, drawn upon any Bank

Drafts on Demand on Bankers within 10 Miles not charged.

Bank or Banker, or Perſon acting as a Banker, within Ten Miles of the Place where ſuch Draft or Order ſhall be actually drawn and iſſued.

Recovery and Application of Penalties.

CXXVIII. And be it further enacted, That all Penalties and Forfeitures impoſed by this Act, may be recovered by any Perſon who ſhall ſue for the ſame, ſave where the contrary is hereby particularly directed; and that where no other Mode of proceeding is herein-before particularly directed, every ſuch Penalty may be recovered by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record in *Dublin*, in which no Eſſoign, Protection, or Wager of Law, nor more than One Imparlance ſhall be allowed; and that every ſuch Penalty, not exceeding the Sum of Fifty Pounds may be recovered by Civil Bill, in any Part of *Ireland*, in the Court of proper Juriſdiction; and that every ſuch Penalty not herein-before directed to be otherwiſe applied ſhall belong, One Moiety thereof to the Uſe of His Majeſty, and the other Moiety to the Uſe of the Perſon ſuing for the ſame.

Juſtices may try Offences where Penalty not exceeding 20 *l.*

CXXIX. And be it further enacted, That it ſhall be lawful for any Juſtice of Peace of the County, and reſiding near the Place in *Ireland*, where the Offence ſhall be committed, to hear and determine any Offence againſt this Act, which ſubjects the Offender or Offenders to any Penalty not exceeding Twenty Pounds; and ſuch Juſtice of the Peace is upon any Information or Complaint hereby authorized and impowered to ſummon the Party ſo accuſed, and alſo the Witneſſes on either Side, and to examine into the Fact; and upon Proof thereof made either by the Confeſſion of the Perſon or Perſons committing ſuch Offence, or by the Oath of One or more Witneſs or Witneſſes, to give Judgement for ſuch Penalty, and to iſſue his Warrant under his Hand and Seal for levying

Penalty levied by Sale of Offenders Goods, &c.

ſuch Penalty on the Goods of ſuch Offender, and to cauſe Sale to be made thereof, in caſe they ſhall not be redeemed within Six Days, and rendering to the Party the Overplus, if any; and where Goods ſufficient cannot be found to anſwer ſuch Penalty, ſuch Juſtice of the Peace is hereby authorized and impowered to commit ſuch Offender or Offenders to Priſon for ſuch Time as he ſhall judge to be proper, not leſs than One Month, nor more than Three Months, unleſs ſuch Penalty ſhall be

Juſtices may mitigate Penalties.

fooner paid; and it ſhall be lawful for ſuch Juſtice of the Peace, where he ſhall ſee Cauſe, to mitigate ſuch Penalties, (Coſts of the Officers and Informers to be aſſeſſed by ſuch Juſtice being always allowed above ſuch Mitigation), and ſo as ſuch Mitigation do not reduce the Penalties to leſs

Appeal to Quarter Seſſions.

than a Moiety above the ſaid Coſts; and if any Perſon or Perſons ſhall find himſelf or themſelves aggrieved by the Judgement of ſuch Juſtice of the Peace, then and in ſuch Caſe he, ſhe, or they, upon giving Security to the Amount of the Penalty, together with ſuch Coſts as ſhall be awarded, in caſe ſuch Judgement ſhall be affirmed, may appeal to the Juſtices at the next General Quarter Seſſions of the County or Diſtrict in which ſuch Offence ſhall have been committed, which ſhall happen after Fourteen Days next after ſuch Conviction ſhall have been made, of which

Notice to Profecutor.

Appeal Notice in Writing ſhall be given to the Proſecutor or Proſecutors Ten Days previous to the Firſt Day of ſuch Quarter Seſſions; and ſuch Juſtices ſhall ſummon and examine Witneſſes upon Oath, and finally hear and determine the ſame; and in caſe the Judgement of ſuch Juſtice of the Peace ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtices as aforeſaid to award the Perſon or Perſons ſo appealing to pay ſuch Coſts

occaſioned by ſuch Appeal as to them ſhall ſeem meet; and no *Certiorari* ſhall in any Caſe be granted, to examine or remove any ſuch Determination or Conviction either before or after ſuch Appeal.

Penalty on Witneſs not attending (Expences being paid), without Excuſe allowed, 5*l.*

CXXX. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence before ſuch Juſtice of the Peace, or before the ſaid Juſtices at the Seſſions, and ſhall neglect or refuſe to appear, ſuch Witneſs or Witneſſes Expences being firſt paid or tendered, without a reaſonable Excuſe, to be allowed by ſuch Juſtice of the Peace or Juſtices at Seſſions reſpectively, or upon appearing, ſhall refuſe to be examined upon Oath, or give Evidence before ſuch Juſtice of the Peace, or Juſtices at Seſſions reſpectively; and ſhall not make reaſonable Excuſe for ſuch Refuſal, to be allowed by ſuch Juſtice of the Peace, or Juſtices at the Seſſions reſpectively; then ſuch Perſon or Perſons ſhall forfeit the Sum of Five Pounds; the ſame to be levied in ſuch Manner as is herein-after directed.

CXXXI. And be it further enacted, That every ſuch Conviction by ſuch Juſtice of the Peace, ſhall be in the Form following, or in any other Form of Words to the ſame Effect, *mutatis mutandis*, and that ſuch Form of Conviction ſhall be deemed legal; (that is to ſay),

Form of Conviction.

'County of } BE it remembered, that on the Day of
' to wit. } in the Year of our Lord
' at in the County aforeſaid, *A. B.* came before me
' *C. D.* One of His Majeſty's Juſtices of the Peace for the ſaid County,
' reſiding near the Place where the Offence hereafter mentioned was committed, and informed me, that *E. F.* of on the
' Day of now laſt paſt, did [*Here ſet forth the Fact for*
' *which the Information was laid,*] whereupon the ſaid *E. F.* after being
' duly ſummoned to anſwer the ſaid Charge, appeared before me, and
' having heard the Charge contained in the ſaid Information, declared
' he was not guilty of the ſaid Offence, or [*as the Caſe may be*], neglected
' and refuſed to make any Defence againſt the ſaid Charge, but the ſame
' was fully proved upon the Oath of *G. H.* a credible Witneſs; or [*as the*
' *Caſe may be,*] voluntarily confeſſed the ſaid Charge to be true; or [*as the*
' *Caſe may be,*] did not appear before me, purſuant to the ſaid Summons,
' and thereupon it manifeſtly appeareth to me, that he the ſaid *E. F.* is
' guilty of the ſaid Offence, charged upon him in the ſaid Information; I
' do therefore hereby convict him the ſaid *E. F.* of the Offence aforeſaid,
' and do adjudge that he the ſaid *E. F.* hath for the ſaid Offence forfeited
' the Sum of according to the Form of the Statute.
' Given under my Hand and Seal, this Day of '

And if the ſaid Juſtice ſhall ſee cauſe to mitigate the ſaid Penalty, the Words from "and do adjudge," to "Form of the Statute" both incluſive, ſhall be omitted, and in their Place, the following Words, or ſome other Words to that or the like Purport and Effect, ſhall be ſubſtituted in their Place; (that is to ſay,) "For which he is liable by the Statute to a Penalty of but I the ſaid Juſtice, having ſeen Cauſe to mitigate the ſaid Penalty, do hereby reduce the ſame to the Sum of over and above the Coſts of the Officers and Informers, which I do hereby aſſeſs to the Sum of which Sums in all amount to the Sum of and I do hereby adjudge, that the ſaid *E. F.* hath for his ſaid Offence, forfeited the ſaid Sum laſt mentioned."

Form of Warrant to levy Penalty.

CXXXII. And be it enacted, That every Warrant to be iſſued by ſuch Juſtice of the Peace for levying any of the ſaid Penalties from the Goods of ſuch Offender, ſhall be in the Form following, or in ſome other Form of Words to that or the like Effect, which Form ſhall be good and valid, to all Intents and Purpoſes; that is to ſay,

'County of } TO *M.* and *N.* and each of them, and their and
'to wit. } each of their Aſſiſtants: Whereas on the
'Day of now laſt paſt, *E. F.* of
'was duly convicted before me, a Juſtice of the Peace of the ſaid County,
'for that he, or ſhe, on the Day of
'now laſt paſt, at in the ſaid County, did [*here ſet out the Offence,*] and thereupon I did, according to the Powers given
'to me by the Statute, adjudge that the ſaid *E. F.* had forfeited the Sum
'of I do therefore by theſe Preſents
'authorize and command you, and each of you, to take into your Poſſeſſion the Goods of the ſaid *E. F.* or a Sufficiency thereof, for levying the
'ſaid Sum thereout, wherever you ſhall find the ſaid Goods, in the County
'aforeſaid: And if the ſaid Goods ſhall not be redeemed by the Payment
'of the ſaid Sum within Six Days from the Day of taking the ſame, you
'are by publick Sale thereof, to levy the ſaid Sum of
'rendering to the ſaid *E. F.* the Overplus, if any; and
'the ſaid Sum, ſo levied, you ſhall bring to me, without Delay, to be diſpoſed of according to Law. Given under my Hand and Seal this
'Day of

Form of Warrant to apprehend Offender.

And if Goods ſufficient cannot be found to anſwer ſuch Penalty, and a Warrant ſhall thereupon be iſſued for committing ſuch Offender or Offenders, the ſame ſhall be in the ſame Form as the ſaid Warrant laſt mentioned, to the Words, "I do therefore by theſe Preſents;" which Words, and all from thence to "diſpoſed of according to Law," incluſive, ſhall be omitted; and this Form following, or ſome other Form of Words to that or the like Effect, ſhall be inſerted in their Place, to wit.

'AND whereas I did on the Day of
'iſſue my Warrant to levy the ſaid Sum from the Goods of the ſaid
'Offender, and ſuch Goods could not be found ſufficient to anſwer the
'ſaid Sum, I do therefore hereby authorize and command you and each
'of you, to take the Body of the ſaid *E. F.* whereſoever you ſhall find
'him in the ſaid County, and bring him before me the ſaid *C. D.*'

Form of Commitment.

And the Form of Committal, for committing ſuch Offender to Priſon, ſhall follow the Form of ſuch Warrant, ſave only that the Direction thereof ſhall be to the proper Gaoler; and that from and after the Words "I do therefore hereby authorize and command you," there ſhall follow theſe Words, "to take into your Cuſtody the Body of the ſaid *E. F.* and him, or her, ſafely to keep for from the Date hereof, unleſs the ſaid Sum ſhall be ſooner paid. Given under my Hand and Seal, this Day of ."

And each and every of the ſaid Forms, or any other Form of Words to the like Effect reſpectively, ſhall be good and valid in Law, to all Intents and Purpoſes.

Complaint within 12 Months.

CXXXIII. And be it further enacted, That no Perſon ſhall be liable to be convicted before any Juſtice of the Peace, for any Offence committed againſt

againſt this Act, unleſs Complaint ſhall be made within Twelve Months from the Time of committing ſuch Offence.

General Iſſue.

CXXXIV. And be it further enacted, That if any Perſon or Perſons ſhall at any Time or Times be ſued, moleſted, or proſecuted for any Thing by him or them done or executed in purſuance of this Act, or of any Clauſe, Matter, or Thing herein contained, ſuch Perſon and Perſons ſhall and may plead the General Iſſue, and give the ſpecial Matter in Evidence, for his or their Defence; and if, upon the Trial, a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall become nonſuited, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs.

Treble Coſts.

Duties and Penalties to be paid in *Iriſh* Currency.

CXXXV. And be it further enacted, That all the Duties in this Act and the reſpective Schedules thereunto annexed, ſpecified, mentioned, and contained, and all Penalties on any Offences in this Act mentioned, ſhall be paid and payable, and received and receivable in *Iriſh* Currency, whether the ſame be ſo expreſsly mentioned or not.

Act may be repealed or altered this Seſſion.

CXXXVI. And be it further enacted, That this Act may be repealed, altered, varied, or amended in this preſent Seſſion of Parliament.

SCHEDULES

SCHEDULES to which this Act refers.

SCHEDULES of the ſeveral Duties to be paid in the Current Money of *Ireland*, on the ſeveral and reſpective Articles therein ſet forth.

SCHEDULE A.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which ſhall be engroſſed, written, or printed, any of the following Articles, or any Part thereof, the reſpective Duties following, *viz.*

ARTICLES.	Duty. £.	s.	d.
Any Patent for an Archbiſhoprick — — —	100	0	0
Any Patent for a Dukedom — — —	200	0	0
Any Patent for a Marquiſate — — —	200	0	0
Any Patent for an Earldom — — —	200	0	0
Any Patent for a Viſcount — — —	150	0	0
Any Patent for a Biſhoprick — — —	50	0	0
Any Patent for a Barony — — —	100	0	0
Any Patent for a Baronetage — — —	50	0	0
Any Grant, or Letters Patent under the Great Seal of Ireland, of any Honour, Dignity, Promotion, Franchiſe, Liberty, or Privilege, to any Perſon or Perſons, Bodies Politick or Corporate, or Exemplification of the ſame, not hereby otherwiſe charged (Commiſſions of Rebellion in Proceſs always exempted) — — —	20	0	0
Any Preſentation or Donation which ſhall paſs the Great Seal of Ireland, or upon which any Collation ſhall be made by any Archbiſhop or Biſhop, or any Preſentation or Donation to be made by any Patron whatſoever, of or to any Benefice, Dignity, or Spiritual or Eccleſiaſtical Promotion whatſoever, of the yearly Value of One hundred Pounds	5	0	0
And a further Duty upon every ſuch Preſentation or Donation, at the Rate of Five Pounds for every One hundred Pounds exceeding the Firſt One hundred			

SCHEDULE A.	Duty. £.	s.	d.
Pounds a Year. The Value to be aſcertained by Certificate of the Archbiſhop, Biſhop, or Vicar General of the Dioceſe: Provided always, that Two or more Benefices, epiſcopally united, ſhall be deemed to be One Benefice only.			
Any Diſpenſation to hold Two Eccleſiaſtical Dignities or Benefices, or both a Dignity and a Benefice, or any other Diſpenſation or Faculty from the Lord Archbiſhop of Armagh, or Maſter of the Faculties for the Time being — — — —	25	0	0
Any Grant from His Majeſty, His Heirs or Succeſſors, of any Sum of Money exceeding Fifty Pounds, and not exceeding One hundred Pounds, which ſhall paſs the Great Seal of Ireland — — — —	4	6	8
Any Grant from His Majeſty, His Heirs or Succeſſors, of any Sum of Money exceeding One hundred Pounds, and not exceeding Two hundred Pounds, which ſhall paſs the Great Seal of Ireland — — — —	20	0	0
And a further Duty of Five Pounds on every ſuch Grant for every One hundred Pounds exceeding Two hundred Pounds.			
Any Grant of any Annuity, Penſion, Office, or Employment, which ſhall be of the Value of Two hundred Pounds per Annum — — — —	20	0	0
And a further Duty of Five Pounds upon every ſuch Grant for every One hundred Pounds per Annum exceeding Two hundred Pounds per Annum. Provided no Duty ſhall be charged upon more than One Skin or Piece of Vellum or Parchment on which ſuch laſt mentioned Grant may be ingroſſed, printed, or written.			
Any Grant of an Eſcheatorſhip — — —	20	0	0
Any Admiſſion of any Fellow of the College of Phyſicians, or of any Clerk, Advocate, Proctor, Notary, or other Officer or Officers, in any Court whatſoever, except ſuch Officer be an annual Officer in any Corporation or inferior Court, whoſe Office is under the Value of Ten Pounds a Year in Salary, Fees, and other Perquiſites; or any Appeal from the Court of Admiralty, or Prerogative Court, or any Archiepiſcopal Court — — —	10	0	0
Any Admiſſion of any Student into the Society of King's Inns — — — —	20	0	0
Any Admiſſion of any Barriſter into the Inns of Court —	20	0	0
Any Pardon (except the Pardons paſſed informa Pauperis) of or for any Crime or Offence, or of any Money or Forfeiture whatſoever, or any Warrant or Reprieve, Relaxation from any Fines, corporal Puniſhment, or any other Forfeitures — — — —	4	6	8

SCHEDULE A.	Duty. £. s. d.
Any Grant of any Land in Fee, Leaſe for Years, or other Grant or Profit not herein particularly charged, that ſhall paſs the Great Seal of the Exchequer, (Cuſtodiam Leaſes excepted) — — — —	5 0
Any Indenture or other Deed for binding an Apprentice to an Attorney, upon each Part of ſuch Indentures —	
And a further Duty on each of the ſaid Indentures —	
Any Indenture or other Deed for binding an Apprentice to a Notary Publick, upon each Part of ſuch Indentures —	
Any Admiſſion of an Attorney or Proctor into any Court to be paid upon every Admiſſion into any Court in which he ſhall be admitted an Attorney or Proctor — —	
Any Admiſſion of a Solicitor into the Court of Chancery —	
Any Licence to any Perſon to act as a Notary Publick —	
Any Commiſſion for taking Affidavits that ſhall be iſſued from any Court — — — —	
Any Exemplification, of what Nature ſoever, that ſhall paſs the Seal of any Court not hereby otherwiſe charged —	
Any Inſtitution that ſhall paſs the Seal of any Archbiſhop, Biſhop, Chancellor, or other Ordinary or Eccleſiaſtical Court, provided that an Inſtitution to Two or more Benefices epiſcopally united, ſhall be conſidered as an Inſtitution to a ſingle Benefice — — —	2 0 0
Any Writ of Covenant for levying a Fine — —	1 0 0
Any Writ of Entry for ſuffering a Common Recovery —	1 0 0
Any Writ of Error, Certiorari, or Appeal (except to the Delegates) — — — —	0 10 0
Any Army Liſt, (except ſuch as ſhall be publiſhed with the Approbation of the Lord Lieutenant or General Governor of Ireland for the Time being) — — —	0 10 0
Any Conveyance, Surrender of Grants, or Offices, Releaſe, or other Deeds whatſoever which ſhall be enrolled of Record in any of the Courts of the City of Dublin, or in any Court of Record whatſoever, except Aſſignments of Judgements — — — —	1 9 0
Any Exemplification of a Decree of the Court of Chancery under the Great Seal — — —	0 12 6
Any Sentence that ſhall be given in the Court of Admiralty, or any Attachment (except in Suits for Recovery of Seamen's Wages) that ſhall be made out of the ſaid Court of Admiralty, or any Relaxation of any ſuch Attachment —	0 10 0
Any Commiſſion iſſued out of any Eccleſiaſtical Court not herein-before particularly charged — —	0 7 6
Any Warrant, Monition, or Perſonal Decree in the Court of Admiralty (except in Suits for Recovery of Seamen's Wages) — — — —	0 7 6
Any Probate of a Will, or Letters of Adminiſtration for any Eſtate above the Value of Thirty Pounds, and not of the Value of One hundred Pounds — —	0 10 0

SCHEDULE A.	Duty. £. s. d.
Probates, &c.	
If of the Value of One hundred Pounds, and not of the Value of Three hundred Pounds — —	0 0 0
If of the Value of Three hundred Pounds, and not of the Value of Six hundred Pounds — —	0 0 0
If of the Value of Six hundred Pounds, and not of the Value of One thouſand Pounds — —	0 0 0
If of the Value of One thouſand Pounds, and not of the Value of Two thouſand Pounds — —	0 0 0
If of the Value of Two thouſand Pounds, and not of the Value of Five thouſand Pounds — —	0 0 0
If of the Value of Five thouſand Pounds, and not of the Value of Ten thouſand Pounds — —	0 0 0
And if of the Value of Ten thouſand Pounds — —	0 0 10
Except always the Probate of any Will, or Letters of Adminiſtration of the Goods and Chattels and Effects of any Common Seaman or Soldier who ſhall be ſlain or die in His Majeſty's Service.	
Any Copy of any Will atteſted by the proper Officer of any Eccleſiaſtical Court — — —	0 0 3
Any Receipt or other Diſcharge for any Legacy left by any Will or other teſtamentary Inſtrument, or for any Share or Part of a Perſonal Eſtate divided by Force of the Statute of Diſtributions, the Amount whereof ſhall be of the Value of Ten Pounds, and not of the Value of Twenty Pounds (except ſuch Legacies as ſhall be left to the Wife, Children, or Grand Children of the Perſon making ſuch Will or teſtamentary Inſtrument, or ſhall be divided among them by Force of the ſaid Statute) — — —	0 5 0
Where the Amount thereof ſhall be of the Value of Twenty Pounds, and not amounting to Fifty Pounds, except as aforeſaid — — —	0 10 0
Where the Amount thereof ſhall be of the Value of Fifty Pounds, and not amounting to One hundred Pounds, except as aforeſaid — — —	0 15 0
Where the Amount thereof ſhall be of the Value of One hundred Pounds, and not amounting to Three hundred Pounds, except as aforeſaid — —	2 0 0
Where the Amount thereof ſhall be of the Value of Three hundred Pounds, and not amounting to Five hundred Pounds, except as aforeſaid — —	4 0 0
Where the Amount thereof ſhall be of the Value of Five hundred Pounds, and not amounting to One thouſand Pounds, except as aforeſaid — —	10 0 0
Where the Amount thereof ſhall be of the Value of One thouſand Pounds, and not amounting to Two thouſand Pounds, except as aforeſaid — —	20 0 0
And a further Duty of Twenty Pounds for every One thouſand Pounds exceeding the Sum of One thouſand Pounds, except as aforeſaid.	

SCHEDULE A.	Duty. £.	s.	d.
Any Recognizance conditioned for the Payment of Money, or Performance of Covenants or Agreement, Statute Staple, or Statute Merchant, or Entry of Record in any Court or Office, except Recognizances on an Appeal from any Decree or Diſmiſs, made or pronounced by any Aſſiſtant Barriſter in their reſpective Counties, or by the Recorder of the City of Dublin — — — — — —	0	5	0
Any Record of Niſi Prius, or Poſtea — — —	0	10	0
Any Cuſtodium under the Seal of the Exchequer, grounded on an Outlawry in any Civil Action — — —	0	5	0
Any Marriage Licence to be iſſued from the Court of Prerogative — — — — — —	2	5	6
Any Indenture, Leaſe, Releaſe, or Deed, not otherwiſe charged (except Indentures of Apprenticeſhip where no Apprentice Fee ſhall be given, or if any be given, where ſuch Apprentice Fee ſhall not exceed the Sum of Ten Pounds, and alſo except Indentures for binding Apprentice poor Pariſh Children, or other Children ſupported by Publick Charities or Voluntary Contributions) —	0	5	0
Any Charter Party, Paſſport, or any Proteſt, Procuration, Letter of Attorney, Warrant of Attorney (except Warrants of Attorney and Letters of Attorney hereby otherwiſe charged) or any other Notarial Act — —	0	4	0
Any Petition in any of the ſuperior Courts of Law or Equity — — — —	0	2	6
Any Letter of Attorney empowering any Perſon to receive Rents — — — —	1	2	9
Any Letter of Attorney empowering any Perſon to execute Leaſes — — — —	5	11	6
Any Admiſſion into any Corporation or Company —	0	10	0
Any Decree or Diſmiſſal made by, or in the Court of Chancery — — — —	0	1	6
Any Decree or Diſmiſſal made by, or in the Court of Exchequer — — — —	0	4	0
Any Special Bail to be taken in any of the Courts in Dublin, or before any of the Judges of the ſaid Courts, or in any Court whatſoever — — — —	0	1	0
Any Common Bail to be filed in any Court whatſoever, and any Appearance that ſhall be made on ſuch Bail —	0	1	0
Any Affidavit (except ſuch Affidavits as ſhall be taken before the Officers of His Majeſty's Cuſtoms or Exciſe; Affidavits relative to criminal Proſecutions, to Road Preſentments, or accounting for the Publick Money; Affidavits made for the Purpoſe of regiſtering Freeholds, and all Affidavits to be made before any Juſtice or Juſtices of the Peace, or before a Magiſtrate of any Corporation acting as a Juſtice of the Peace; and Affidavits to be taken by a Magiſtrate acting in any Court of Conſcience, or of			

SCHEDULE A.	Duty. £. s. d.
ſummary Juriſdiction, or before any Judge of Aſſize, or Commiſſion of Oyer and Terminer relative to Proſecutions or Trials on Indictments, or to Civil Bills, or that ſhall be made for the Purpoſe of raiſing or accounting for the Publick Money; and except Affidavits made in purſuance of any Act relative to the Hempen or Linen Manufactures, or to the Payment of Corn Premiums, or before the Truſtees of any Turnpike, relative to the Roads or Tolls of ſuch Turnpike, or before the Dublin Society; and except Affidavits or Affirmations, by this Act directed to be made, before One or more of the Commiſſioners for managing Stamp Duties, or before a Commiſſioner for taking Affidavits with reſpect to the Regulations or Management of this Act) — — —	0 1 6
Any Copy of ſuch Affidavit which ſhall be read in any Court whatſoever — — — —	0 0 2
Any original Writ, Subpœna, Writ of Habeas Corpus, Writ of Capias Quo Minus, Writ of Dedimus Poteſtatem, to take Anſwers, examine Witneſſes, or appoint Guardians, or any other Writ whatſoever; or any other Proceſs or Mandate that ſhall iſſue out of, or paſs the Seal of, any of the Courts in Dublin, or any other Court whatſoever holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, or the Thing in Demand is of that Value — — — —	0 1 0
Any Entry of any Action in the Mayor's or Sheriff's Courts in the City of Dublin, and in Courts of all Corporations, and in all other Courts whatſoever, out of which no Writ, Proceſs, or Mandate iſſued, holding Plea, where the Debt or Damage doth amount to Forty Shillings or above — — — —	0 1 0
Any Rule or Order (except in Cauſes proſecuted upon Indictments or Preſentments) made or given in any of the Courts in Dublin, either Courts of Law or Equity, which ſhall be taken out — — — —	0 0 0
Any Copy of ſuch Rules or Orders, (except in Cauſes proſecuted upon Indictments or Preſentments), or any Copy of any other Record or Proceedings in any of the ſaid Courts in Dublin not hereby otherwiſe charged —	0 1 0
Any Citation, or Monition, made in the Prerogative Court, or in any Eccleſiaſtical Court, or any Libel or Allegation, Depoſition, Anſwer, Sentence, or Decree, or any Inventory exhibited in the Prerogative Court, or in any Eccleſiaſtical Court, or the Court of Admiralty, or any Copies of them reſpectively (except in Suits for the Recovery of Seamen's Wages) — — — —	0 1 0
Any Warrant to any Attorney or Solicitor to appear for any Plaintiff or Defendant in any Action or Suit at Law, or in	

SCHEDULE A.	Duty. £.	s.	d.
Equity, and to profecute or defend ſuch Action or Suit, or to confeſs Judgement thereon — —	0	2	0
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum, not amounting to One hundred Pounds — —	0	2	6
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum, amounting to One hundred Pounds, and not amounting to Two hundred Pounds — — — —	0	5	0
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum, amounting to Two hundred Pounds, and not amounting to Five hundred Pounds — — — —	0	10	0
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum, amounting to Five hundred Pounds, and not amounting to One thouſand Pounds — — — —	1	5	0
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum amounting to One thouſand Pounds, and not amounting to Two thouſand Pounds — — — —	1	10	0
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum, amounting to Two thouſand Pounds, and not amounting to Five thouſand Pounds — — —	2	0	0
Any Contract, Bond, or other Obligatory Inſtrument, conditioned for the Payment of any principal Sum, amounting to Five thouſand Pounds or upwards — —	3	0	0
Any Bond on the Exportation of Goods or Merchandize entitled to Bounty, Drawback, or Allowance of Duties —	0	2	0
Any other Bond not herein-before charged — —	0	2	6
Any Judgement, under One hundred Pounds, which ſhall be ſigned by the Maſter of any Office, or his Deputy or Secondary, or by any Prothonotary, or his Secondary, Deputy, or Clerk, or any other Officer belonging to any of the Courts of the City of Dublin, who have Power or uſually do or ſhall ſign Judgements — —	0	5	0
Any ſuch Judgement, which ſhall be for One hundred Pounds, and ſhall not exceed Two hundred Pounds —	0	10	0
And a further Duty of Sixpence for every One hundred Pounds for which ſuch Judgements ſhall be ſigned exceeding the Sum of Two hundred Pounds.			
Any Foreign or Inland Bill of Exchange, Promiſſory Note, or other Note, Draft, or Order, where the Sum therein expreſſed ſhall not exceed Ten Pounds (except Promiſſory Notes for any Sum not exceeding Two Pounds Ten Shillings, paſſed on account of Tythes, or for Money lent by any Society on charitable Loan) — — —	0	0	3

SCHEDULE A.	Duty. £.	s.	d.
Bills of Exchange, &c.			
Where the Sum expreſſed therein ſhall exceed Ten Pound, and ſhall not exceed Thirty Pounds —	0	0	9
Where the Sum expreſſed therein ſhall exceed Thirty Pounds, and ſhall not exceed Fifty Pounds — —	0	1	0
Where the Sum expreſſed therein ſhall exceed Fifty Pounds, and ſhall not exceed One hundred Pounds —	0	1	6
And where the Sum expreſſed therein ſhall exceed One hundred Pounds — — — —	0	3	0
Any Receipt or other Diſcharge given on the Payment of Money amounting to Two Pounds, and not amounting to Twenty Pounds — — —	0	0	2
Where the Sum ſhall amount to Twenty Pounds, and not exceed Fifty Pounds — — —	0	0	4
And where the Sum ſhall exceed Fifty Pounds — —	0	0	6
Any Memorial of any Deed, Conveyance, Will, or Deviſe, which ſhall be regiſtered in the Publick Office for regiſtering ſuch Memorials, or ſhall be entered in any of the Courts of Record in Ireland (except Memorials of Demiſes, and except Memorials of Aſſignments of Judgements for any Sum not exceeding One hundred Pounds) above all other Duties payable thereon — — —	0	10	0
Any Memorial of any Demiſe, or of an Agreement to demiſe, or of an Aſſignment of a Judgement, for any Sum not exceeding One hundred Pounds — —	0	2	6
Any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading, in any Court of Law — —	0	2	0
Any Copy of any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading, in any Court of Law, or any Copy of any Record to be furniſhed to the Twelve Judges for the hearing of Cauſes in Error in the Court of Exchequer Chamber — — —	0	0	3
Any Bill, Anſwer, Replication, Rejoinder, Interrogatories, Depoſitions taken by Commiſſioners, or any Pleadings whatſoever, in the Courts of Chancery or Exchequer, except Exceptions to Anſwers filed in the ſaid Courts — — — —	0	4	0
Any Exception or Exceptions to any Anſwer filed in any Court of Equity in Ireland, to be charged upon each Exception, whether joined with any other or others on the ſame Sheet or Piece of Vellum, Parchment, or Paper, or not — — — — —	0	2	6
And a further Duty for the ſame after the Rate of One Shilling and Sixpence for every Ninety Words which each and every Exception ſhall contain, over and above the firſt Ninety Words.			
And a further Duty upon each and every Exception over and above the firſt Ten Exceptions, of — —	0	4	0

SCHEDULE A.	Duty. £.	s.	d.
Exceptions. And a further Duty upon the ſame, after the Rate of Two Shillings and Sixpence for every Ninety Words which each and every ſuch Exception ſhall contain over and above the firſt Ninety Words.			
Any Depoſitions taken in the Court of Chancery or Court of Exchequer, except the Paper Drafts of ſuch Depoſitions taken by virtue of any Commiſſion before they are engroſſed, which are not herein-before charged — —	0	0	3
Any Copy of any Bill, Anſwer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depoſitions, or other Proceedings whatſoever, taken in the Court of Chancery, or Court of Exchequer, or in any Court of Equity (except always all Proceedings in any Suit in any of the Courts aforeſaid which ſhall be ſued, proſecuted, or had, by any Perſon admitted to ſue or defend therein in Forma Pauperis) — — — —	0	0	3
Any Paper containing publick News, Intelligence, or Occurrences, not herein otherwiſe charged — —	0	0	2
Any Paper containing publick News, Intelligence, or Occurrences, which ſhall be publiſhed Once in every Week, and not oftener — — — — —	0	0	4
Any Bill of Lading which ſhall be ſigned for any Goods exported — — — —	0	0	6
Any Inſtrument entitling any Perſon or Perſons exporting any Goods, Wares, or Merchandize, to any Drawback or Bounty on exporting the ſame — — —	0	0	1
Any Licence to keep a Lottery Office — —	50	0	0
Any Licence to keep One or more Printing Preſs or Preſſes	5	0	0
Any Licence for retailing Spirituous Liquors, or Tea and Groceries, or any Licence to manufacture or deal in any Tobacco, or for manufacturing Candles or Soap for Sale, or for ſelling or manufacturing Paper Hangings, or for ſelling or making Gold or Silver Plate for Sale, or for ſelling home-made Spirits as a Factor, or by Wholeſale, or for keeping a Coffee Houſe, or for ſelling by Retail, or otherwiſe dealing in Coffee, or for keeping a Tan Yard or Tan Pit for dreſſing Hides or Skins in Oil, or for making Vellum or Parchment, or for keeping a Malt Houſe, or making Malt for Sale, or for ſelling by Auction, or for making Glaſs Bottles, or for keeping a Mill or Mills for making Paper, to brew or make for Sale any Sweets or made Wines, to make Metheglin or Mead for Sale, to make Vinegar for Sale, or to any Perſon not being a Maltſter or Maker of Malt, ſelling Malt on Commiſſion or otherwiſe — — — —	0	0	1
Any Daily Account, or Daily Bill of Goods imported into, or exported from Ireland, or Abſtract thereof included in any other Publication, except ſuch Daily Accounts or Bills			

SCHEDULE A.	Duty. £. s. d.
of Imports or Exports as ſhall be printed or publiſhed by any Officer or Officers authorized to print the ſame by the Lord Lieutenant, or other Chief Governor or Chief Governors of Ireland for the Time being, and purſuant to the ſaid Authority — — — —	0 0 1
Any Account or Bill of Goods imported into or exported from Ireland, printed or publiſhed weekly, monthly, or at any other Time or Times, as Accounts, or Abſtracts of Accounts of ſuch Goods for each Day's Account contained therein, except ſuch Accounts, or Bills of Imports or Exports, as ſhall be printed or publiſhed by ſuch Officer or Officers as aforeſaid — — — —	0 0 1

SCHEDULE B.

For every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which ſhall be engroſſed, written, or printed any of the following Articles, or any Part thereof, the reſpective Duties following, viz.

ARTICLES.	Duty. £.	s.	d.
Any Summons or Proceſs whereby the Defendant or Defendants ſhall be required to appear or anſwer the Plaintiff's Bills, or to appear before any Recorder, Aſſiſtant Barriſter, Seneſchal, or Steward of a Manor Court, or other Judge or Officer, in any Proceeding in a ſummary Way by Civil Bill — — — —	0	0	4
Any Copy of any ſuch Summons — —	0	1	1
Any Decree to be made or pronounced by any Aſſiſtant Barriſter at the Seſſions of the Peace, or Adjournments thereof, in Cauſes heard by Civil Bill, where the Sum recovered ſhall be under Five Pounds — —	0	2	2
Any Decree to be made or pronounced by any Aſſiſtant Barriſter at the Seſſions of the Peace, or Adjournment thereof, where the Sum decreed ſhall amount to Five Pounds or upwards, but ſhall not amount to Ten Pounds —	0	4	6
Any ſuch Decree, where the Sum decreed ſhall amount to Ten Pounds or upwards — — —	0	7	6
Any Diſmiſs made or pronounced by any Aſſiſtant Barriſter — — — —	0	4	0
Any Removal of a Decree or Diſmiſs on any Proceeding by Civil Bill, whether ſuch Decree or Diſmiſs ſhall have been made or pronounced by a Judge of Aſſize or Aſſiſtant Barriſter — — — —	0	1	6
Any Recognizance on an Appeal from any Decree or Diſmiſs made or pronounced by an Aſſiſtant Barriſter —	0	2	6
Any Decree or Diſmiſs made or pronounced by the Seneſchal or Steward of every Manor Court, in any Proceeding by Civil Bill — — —	0	1	6

SCHEDULE C.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, or other Materials, on which ſhall be engroſſed, written, or printed, any of the following Articles or Things, the reſpective Duties following, viz.

ARTICLES.	Duty. £.	s.	d.
For every Almanack or Calendar for any One particular Year, or for any Time leſs than a Year, which ſhall be printed on one Side only of any one Sheet or Piece of Paper or other Materials only, and which ſhall not be printed ſo as to be afterwards ſeparated into Leaves, or bound as a Book or Pamphlet — — — —	0	0	2
For every other Almanack or Calendar for any particular Year, or for any Time leſs than a Year — —	0	0	6
For every Almanack or Calendar made to ſerve for any Time longer than a Year, or for ſeveral Years, for every Year or Exceſs above a Year contained therein —	0	0	6
For every Dublin Directory — —	0	0	2

SCHEDULE D.

OF the ſeveral unſtamped Articles and Things chargeable with the following Duties under the Commiſſioners of Stamp Duties.

ARTICLES.	Duty. £.	s.	d.
For every Advertiſement to be contained or publiſhed in any Gazette, Newſpaper, Journal, or Daily Accounts, to be publiſhed Weekly or oftener, or in any other printed Paper or Pamphlet diſperſed or made publick Yearly, Monthly, or at any other Interval of Time, or in any Hand-bill, containing more than One Advertiſement, a Duty of	0	1	0
And a further Duty for the ſame, after the Rate of One Shilling for every Ten Lines every ſuch Advertiſement ſhall contain over and above the firſt Ten Lines, no ſuch Lines to exceed Twenty M's of the Letter called Long Primer, or Two Inches and Three Quarters of an Inch; and if ſuch Advertiſement ſhall be printed in Lines exceeding ſuch Length as aforeſaid, then Treble the Duties aforeſaid ſhall be paid for it.			
For every Pamphlet or Paper, not exceeding Six Sheets in Octavo, or in a leſſer Page, and not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio, a Duty after the Rate of Two Shillings for every Sheet of any Kind of Paper contained in One printed Copy or Impreſſion thereof.			
For all Inſurances for inſuring Houſes, Furniture, Merchandize, or other Property, from Loſs by Fire, a Duty after the Rate of One Shilling for every One hundred Pounds inſured thereby.			
For all Inſurances upon any Life or Lives, a Duty after the Rate of One Shilling and Sixpence for every One hundred Pounds inſured thereby.			
For all Inſurances for inſuring Ships, Goods, Wares, or Merchandize from the Danger of, or other Perils at Sea, where the Premium or Rate of Inſurance exceeds the Sum of Twenty Shillings for every One hundred Pounds inſured (ſave and except where ſuch Inſurance ſhall be upon Goods, Wares, or Merchandize, or any Property or Intereſt 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, Sark, or the Iſle of Man, from or to any other Part or Place in the ſaid King-			

SCHEDULE D.	Duty.
dom, or in the ſaid Iſlands of Guernſey, Jerſey, Alderney, Sark, or Man, where the Sum to be inſured ſhall amount to One hundred Pounds) a Duty of Five Shillings, and ſo progreſſively for every Sum of One hundred Pounds inſured.	£. s. d.
Where the Sum to be inſured ſhall not amount to One hundred Pounds, (ſave as aforeſaid), a like Duty of —	0 5 0
And where the Sum to be inſured (ſave as aforeſaid) ſhall exceed One hundred Pounds, or any progreſſive Sums of One hundred Pounds each, by any Fractional Part of One hundred Pounds, a like Duty of Five Shillings for ſuch Fractional Part of One hundred Pounds.	
For all ſuch Inſurances (ſave as aforeſaid) 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, where the Sum ſo to be inſured ſhall amount to One hundred Pounds, a Duty of Two Shillings and Sixpence; 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, a like Duty of — —	0 2 6
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, a like Duty of Two Shillings and Sixpence for ſuch Fractional Part of One hundred Pounds; the ſaid Duties on Inſurances to be paid by the Aſſured therein.	
For all Inſurances, where the Premium or Rate of Inſurance exceeds the Sum of Twenty Shillings, for every One hundred Pounds inſured, for inſuring Ships, Goods, Wares, or Merchandize, or other Property or Intereſt, for any Voyage to or from any Part or Place of the United Kingdom of Great Britain and Ireland, or the Iſlands of Guernſey, Jerſey, Alderney, or Sark, the Iſle of Man, or from or to any other Part or Place in the ſaid Kingdom, or in the ſaid Iſlands of Guernſey, Jerſey, Alderney, Sark, or Man, where the Sum to be inſured ſhall amount to One hundred Pounds, a Duty of Two Shillings and Sixpence, and ſo progreſſively for every Sum of One hundred Pounds.	
Where the Sum to be inſured ſhall not amount to One hundred Pounds, a like Duty of — —	0 2 6
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, a like Duty of Two Shillings and Sixpence for ſuch Fractional Part of One hundred Pounds.	
For all ſuch Inſurances, where the Premium, or Conſideration in the Nature of a Premium, actually and *bonâ fide*	

SCHEDULE D.	Duty. £. s. d.
paid, given, or contracted for, ſhall not exceed the Rate of Twenty Shillings, where the Sum ſo to be inſured ſhall amount to One hundred Pounds, a Duty of One Shilling and Sixpence; 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, a like Duty of — —	0 1 6
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, a like Duty of One Shilling and Sixpence for ſuch Fractional Part of One hundred Pounds; all the ſaid Duties on Inſurances to be paid by the Aſſured therein.	

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