ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LI.

An Act for granting to His Majeſty certain additional Stamp Duties, for amending the Laws relating to the Stamp Duties, and for indemnifying Perſons who have acted as Notaries Publick without being duly licenſed in *Ireland*. [27th *June* 1805.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies granted to Your Majeſty, and for the Support of Your Majeſty's Government, do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from after the Expiration of Ten Days after the paſſing of this Act, there ſhall, throughout that Part of the United Kingdom called *Ireland*, be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, for and upon the ſeveral Articles, Matters, and Things expreſſed in the Schedules (A.) and (B.) hereunto annexed, the ſeveral and reſpective Rates, Impoſitions, Duties, Charges, and Sums of Money in the ſaid Schedules reſpectively mentioned and ſet forth,

The Duties ſpecified in Schedules (A.) and (B.) and the Allowances ſpecified in Schedule (C.) ſhall be paid.

forth, and that there ſhall be made, allowed, and paid for and in reſpect of the Articles mentioned and deſcribed in the Schedule marked (C.) hereunto annexed, the Allowances and Sums of Money mentioned and ſet forth in the ſaid Schedule marked (C.), which ſaid Schedules ſhall be deemed and taken as Part of this Act to all Intents and Purpoſes.

The ſaid Duties (except on Spirit Licences, &c.) ſhall be in lieu of former Duties.

II. And be it further enacted, That the ſeveral Duties in the ſaid Schedules mentioned and ſet forth (ſave and except the Duties on Licences to ſell Spirituous and other Liquors at Encampments, and for every Day ſuch Spirituous or other Liquors ſhall be ſold at Fairs, and on Licences to Braziers and others for making of Stills, and on Licences to Perſons to deal in or retail Stamps) ſhall be in lieu and inſtead of all former Duties on the ſeveral Articles mentioned in the ſaid Schedules.

Duties to be under the Management of the Commiſſioners for Stamps in Ireland.

III. And be it further enacted, That the ſeveral Duties hereby granted ſhall be under the Government, Care, and Management of the Commiſſioners for the Time being appointed to manage the Duties charged upon ſtamped Vellum, Parchment, and Paper in *Ireland*, who, or the major Part of them, are hereby required and empowered to employ the neceſſary Officers under them for that Purpoſe, and (in order to denote the ſeveral Duties payable by virtue of this Act on ſtamped Vellum, Parchment, and Paper, whenever they ſee Occaſion) to uſe ſuch Stamps as have been heretofore provided to denote any former Duties on ſtamped Vellum, Parchment, or Paper, or to cauſe new Stamps to be provided for that Purpoſe, and to alter or renew the ſame, or any of them, from Time to Time, and to do all other Things neceſſary to be done, for putting this Act in Execution, with relation to the ſeveral Duties hereby granted, in the like and in as full and ample a Manner, as they or the major Part of them are authorized to put in Execution any former Law concerning any Duties under their Management.

Perſons in Poſſeſſion of Stamps denoting the Duties now payable, may have them exchanged for others, paying the Difference of Price.

IV. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons poſſeſſed of, or who ſhall be poſſeſſed of, any Vellum, Parchment or Paper ſtamped or marked with any Stamp or Mark to denote any of the Duties now payable by Law on ſtamped Vellum, Parchment, or Paper, upon which any Duty is by this Act impoſed greater than the Duties now payable thereon, at any Time to bring ſuch Vellum, Parchment, or Paper, to the ſaid Commiſſioners at their Head Office in *Dublin*, who are hereby authorized and required, upon Requeſt of ſuch Perſon or Perſons, to order either that ſuch Vellum, Parchment, and Paper, ſhall be ſtamped with a Duty denoting ſuch greater or higher Duty, (the Perſon or Perſons requeſting the ſame paying the Difference of Price between the ſaid reſpective Stamps), or that any Vellum, Parchment, or Paper which ſhall be brought for the Purpoſe by the Perſon requeſting the ſame, ſhall be duly ſtamped and marked with Stamps denoting ſuch Duties as the Perſon or Perſons requeſting the ſame ſhall require in exchange for ſuch ſtamped Vellum, Parchment, and Paper, as ſhall be offered for Exchange (the Perſon or Perſons to whom the ſame ſhall be given paying the Difference, if any, between the ſaid reſpective Stamps): Provided always, that the Stamps marked on ſuch Vellum, Parchment, and Paper to be offered for Exchange ſhall be cancelled.

V. And

Penalty on Perſons forging Stamps, or having forged Stamps in their Poſſeſſion, &c.

V. 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 charged thereon by this Act or by any other Act or Acts in force in *Ireland*; 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 charged thereon by this Act or by any other Act or Acts in force in *Ireland*; or ſhall counterfeit, mark, or impreſs, or cauſe or procure to be counterfeited, marked, or impreſſed, on 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 charged thereon by this Act or by any other Act or Acts in force in *Ireland*; 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 be adjudged a Felon, and ſhall, for the firſt Offence, be tranſported for the Term of Seven Years, and for any ſubſequent Offence ſhall ſuffer Death as in Caſes of Felony without Benefit of Clergy.

Duties to be payable in Britiſh Currency, unleſs where expreſſed to be in Iriſh Currency.

VI. And be it further enacted, That all the Duties and Allowances by this Act granted and made payable ſhall be paid and payable according to the Amount thereof in *Britiſh* Currency, and that in all Caſes where any Duties of Stamps in *Ireland*, or any Allowances in reſpect thereof are directed to be aſcertained by the Amount of any Sum in reſpect whereof ſuch Duties are impoſed or ſuch Allowances are made, ſuch Amount as as well as the Rate of Duty or Allowance in reſpect thereof, ſhall be taken in *Britiſh* Currency, except where the Amount of any Sum in reſpect of which any Duty is impoſed, ſhall be expreſſed, eſtimated, or calculated in *Iriſh* Currency, in which Caſe ſuch Duty ſhall be paid in *Iriſh* Currency.

Money ariſing by the Duties to be paid into the Exchequer of Ireland.

VII. And be it further enacted, That all Monies ariſing by the ſeveral Duties hereby granted ſhall be paid from Time to Time into the Hands of the Receiver General for the Time being of the Duties on ſtamped Vellum, Parchment, or Paper in *Ireland*, who ſhall pay the ſame (the neceſſary Charges of raiſing, paying, and accounting for the ſame being deducted) into the Receipt of the Exchequer of *Ireland*, at ſuch Time and in ſuch Manner as the Duties on ſtamped Vellum, Parchment, and Paper, are by Law directed to be paid; and all Monies ſo paid into the ſaid

Receipt as aforesaid, shall be carried to and made Part of the Consolidated Fund of *Ireland*.

Duty of 7*l.* on Indentures of Apprentices to Attornies to be payable in like Manner as that Duty is payable by 43 G. 3. c. 21.

VIII. Provided always, and be it enacted, That the Sum of Seven Pounds in the said Schedule (A.) mentioned and imposed on any Indenture, Deed, Article, or Contract, for binding any Person as a Clerk (or Apprentice to an Attorney, shall be accounted for, paid, and applied in such and the like Manner as the Sum of Seven Pounds mentioned in an Act made in the Forty-third Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty several Duties herein mentioned, to be levied by the Commissioners for managing the Stamp Duties in* Ireland, is by the said Act directed to be accounted for, paid, and applied.

Powers, &c. of 43 G. 3. c. 21. or other Act in force in Ireland relating to Stamps (except where hereby altered) extended to this Act.

IX. And be it further enacted, That all Powers, Provisions, Rules, Methods, Articles, Clauses, Penalties, Distribution of Penalties and Forfeitures, and all other Matters and Things prescribed in and by the said recited Act of the Forty-third Year of His present Majesty's Reign, or by any other Act or Acts of Parliament in force in *Ireland* relating to the Stamp Duties on Vellum, Parchment, or Paper, and not hereby altered or repealed, shall be of Force and Effect with relation to all Duties hereby granted, and shall be applied and put in Execution for the raising, levying, collecting, and securing the several Duties hereby granted, as fully and effectually, to all Intents and Purposes, as if the same had been hereby re-enacted with relation to the Duties hereby granted.

The Allowance of 10*l.* per Cent. on the Amount of Stamps purchased directed by 43 G. 3. c. 21. repealed.

X. And be it further enacted, That so much of the said last recited Act of the Forty-third Year of His present Majesty's Reign, as directs, that any Person who shall purchase and pay for Paper, stamped with any of the Duties mentioned in Schedule (B.) to the said Act annexed and printed, with the Forms of the Articles and Instruments mentioned in the said Schedule, shall be allowed at the Rate of Ten Pounds *per Centum* for every such Sum or Sums, to be paid as aforesaid, shall from and after Ten Days after the passing of this Act, be and the same is hereby repealed.

No Allowance to be made in respect of any Stamp Duty on Licences the Duty on which shall amount to 11*l.* or more.

XI. And whereas by the said last recited Act of the Forty-third Year of His present Majesty's Reign, it is amongst other Things enacted, that the Commissioners of Stamps shall allow and pay to every Person bringing Parchment, Vellum, or Paper, to be stamped, the Duty whereof shall amount to the Sum of Twenty Pounds or upwards, or buying Parchment or Paper stamped to a like Amount, after the Rate of Three Pounds for every One hundred Pounds, (except as in the said Act is mentioned); be it enacted, That, from and after the Expiration of Ten Days after the passing of this Act, no such Allowance shall be made for or in respect of any Stamp Duty on any Licences, the Duty on which shall amount to the Sum of Eleven Pounds or upwards, any Thing in the said Act, or any other Act or Acts, to the contrary notwithstanding.

Civil Bill Processes to be signed, &c. by Assistant Barristers.

XII. And, for the better guarding against the Forgery and re-issuing of Stamps, used in Processes for Recovery of Small Debts, by way of Civil Bill in *Ireland*, be it enacted, That all Civil Bill Processes hereafter to be issued, and all Copies thereof, shall be signed, dated, and appointed for each particular Cause and Session, by the respective Assistant Barristers in every County in *Ireland*; and that every such Assistant Barrister shall, for signing,

ſigning, dating, and appointing every ſuch original Proceſs, and all the Copies thereof, receive from the Plaintiff or Perſon iſſuing or requiring ſuch Proceſs the Sum of Sixpence *Britiſh* Currency in the Whole and no more; and that every Plaintiff obtaining a Decree ſhall be entitled to recover againſt the Defendant ſuch Sum of Sixpence in Addition to the other legal Coſts heretofore recoverable by Law, and that any Perſon uſing any ſuch Proceſs or Copy or Copies thereof for any other Purpoſe than that for which ſuch Proceſs or Copy was ſo ſigned, dated, and appointed, ſhall be adjudged guilty of a Miſdemeanor, and puniſhable as for a Miſdemeanor at common Law.

So much of 43 G. 3. c. 22. as exempts any Orders for the Payment of Money to Bearer from Duty, ſhall be repealed.

XIII. And be it further enacted, That ſo much of the ſaid recited Act made in the Forty-third Year of His preſent Majeſty's Reign, as exempts any Draft or Order for the Payment of Money on Demand payable to Bearer, drawn upon any 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, from any of the Duties by the ſaid recited Act charged and made payable, ſhall, from and after the Expiration of Ten Days after the paſſing of this Act, be and the ſame is hereby repealed: Provided always, that nothing herein contained ſhall extend or be conſtrued to extend to charge with Duty any ſuch Draft or Order which ſhall be paid before the Expiration of Two Days next after the Date thereof, and which ſhall not be negotiated, or of which Payment ſhall not be required at any Time after the Expiration of ſuch Two Days next after the Date hereof.

But no Order ſhall be charged with Duty which ſhall be paid within a certain Time.

Indemnity to Perſons neglecting to take out Licences to act as Notaries, on taking out Licences within a certain Time.

XIV. And whereas many Perſons have omitted to take out Licences to act as Notaries Publick within the reſpective Times in which ſuch Licences ought to have been taken out, or without ſuch Licences being duly ſtamped, whereby they may have incurred certain Penalties and Diſabilities; for preventing thereof, and for relieving ſuch Perſons, be it enacted, That every Perſon who, at or before the paſſing of this Act, ſhall have neglected or omitted to take out ſuch Licences, or whoſe Licences ſhall not have been duly ſtamped, and who at any Time before the paſſing of this Act, or on or before the Twenty-fourth Day of *June* One thouſand eight hundred and five, ſhall have taken out or ſhall take out ſuch Licences as are or have been from Time to Time by Law required duly ſtamped according to Law, ſhall be, and all and every ſuch Perſon and Perſons is and are hereby indemnified, freed, and diſcharged from and againſt all Penalties, Forfeitures, Incapacities, and Diſabilities in or by any Act or Acts of Parliament in force in *Ireland* mentioned and incurred, or to be incurred for or by reaſon of any ſuch Neglect or Omiſſion reſpectively, or for or by reaſon of ſuch Licences not being reſpectively duly ſtamped; and every ſuch Licence ſo taken out, or to be taken out, being duly ſtamped, ſhall be as effectual to all Intents and Purpoſes as if the ſame had been taken out and ſtamped within the reſpective Times when the ſame ought reſpectively to have been taken out and ſtamped purſuant to the Directions of any Act or Acts in force in *Ireland* for that Purpoſe.

Inſurances on Houſes, or other Property, or on Lives, effected in Ireland by Perſons appointed by

XV. And be it further enacted, That all Inſurances for inſuring Houſes, Furniture, Merchandize, or other Property from Loſs by Fire, and all Inſurances upon any Life or Lives for the Benefit of any Perſon or Perſons in *Ireland*, which ſhall be made or effected by any Perſons reſident in *Ireland*, and appointed by the Corporation of Royal Exchange Aſſurance

Corporations or Companies in Great Britain subject only to the Irish Duty.

in *London*, or by the Corporation of *London* Assurance, or either of them; or by any Company in *Great Britain* for insuring Property or Lives, as the Agents of such Corporations or Companies respectively, shall be subject and liable only to the Duties imposed on such Insurances by any Act or Acts in force in *Ireland*, and to no other Duties whatsoever, although the Policies by which such Insurances shall be made shall be under the Common Seal of the said Corporations or Companies respectively, and although the same shall be completed in the Whole or in Part previous to their being sent to such Agents in *Ireland*; any Law, Statute, or Usage to the contrary notwithstanding.

Commissioners of Stamps may grant Licences to Persons to retail Stamps.

XVI. And be it further enacted, That, from and after the passing of this Act, it shall and may be lawful for the said Commissioners for managing the Stamp Duties in *Ireland*, or any One or more of them, and they are hereby required to grant to any Person or Persons requiring the same (not being a Distributor of Stamps appointed by the said Commissioners) a Licence to deal in and retail Stamps, which Licence shall be in force until the Twenty-fifth Day of *March* next ensuing the Date thereof, and shall be duly stamped: Provided always, that every Person requiring such Licence shall enter into a Bond to His Majesty, His Heirs and Successors, (which Bond the said Commissioners are hereby empowered to take for His Majesty's Use), in the Penalty of One hundred Pounds, conditioned that such Person shall not sell nor offer to sell, or have or keep in his or her Possession any forged or counterfeit Stamp: Provided also, that all Persons so licensed shall be subject and liable to all such Rules and Regulations as are contained in the said recited Act of the Forty-third Year of His present Majesty's Reign with respect to Persons licensed to utter, vend, or sell Stamps under and by virtue of that Act as to the uttering, vending, or selling thereof.

Clerks of the Peace, &c. may provide Stamps without taking out a Licence to retail them.

XVII. Provided always, and be it enacted, That any Clerk of the Peace or other Person, who, by any Act or Acts in force in *Ireland*, is allowed to provide any Stamp or Stamps for any Licence, Bond, or other Matter or Thing, subject to Stamp Duty, shall and may provide the same, and receive the Amount of the Stamp Duty thereon, together with such Fee as such Clerk of the Peace or other Person is by Law entitled unto, without having obtained any Licence for that Purpose, and shall not on account of providing any such Stamp, or receiving Payment for the same, be deemed a Vender or Retailer of or Dealer in Stamps, or liable to any Penalty for so doing, any Thing in this Act, or any other Act or Acts in force in *Ireland*, to the contrary notwithstanding.

Penalty on Officers admitting Persons into Corporations without receiving the Stamp Duties payable thereon.

XVIII. And be it further enacted, That it shall be lawful for every Body Politick or Corporate, Corporation or Company, in *Ireland*, which, from and after the Expiration of Ten Days after the passing of this Act, shall admit any Person or Persons into any such Corporation or Company by themselves, or by some Person or Persons employed by or under them, previous to the Admission of any such Person into any such Corporation or Company, to demand and receive for the Use of His Majesty, His Heirs and Successors, of and from the Person so to be admitted, the several and respective Duties by this Act imposed on the Entry, Minute, or Memorandum of the Admission of such Person into such Corporation or Company; and if any Town Clerk or Clerk, or other proper Officer of any such Body

Body Politick or Corporate, Corporation or Company, ſhall neglect or refuſe to make an Entry, Minute, or Memorandum of ſuch Admiſſion, upon the proper Stamp, in ſome Book, Roll, or Record of ſuch Corporation or Company, within One Month after any Perſon ſhall be admitted into ſuch Corporation or Company, ſuch Town Clerk or other Officer ſhall for ſuch Offence forfeit the Sum of Ten Pounds *Britiſh* Currency.

Books and Records of publick Officers may be inſpected by Perſons appointed by the Commiſſioners of Stamps.

XIX. And be it further enacted, That all Town Clerks, Clerks, and other publick Officers, who ſhall from Time to Time have in their Cuſtody any publick Books, Files, Records, Remembrances, Dockets, or Proceedings, the Sight or Knowledge whereof may tend to the ſecuring of any of His Majeſty's Stamp Duties in *Ireland*, or to the Proof or Diſcovery of any Fraud or Omiſſion in relation thereto, or to any of them, ſhall, at any ſeaſonable Time or Times, permit any Officer or Officers, thereunto authorized by the Commiſſioners for the Time being appointed to manage the ſaid Duties, or the major Part of them, to inſpect and view all ſuch Books, Files, Records, Remembrances, Dockets, and Proceedings as aforeſaid, and to take thereout ſuch Notes and Memorandums as ſhall be neceſſary for the Purpoſes laſt mentioned, without Fee or Reward, upon Pain that ſuch Clerk, Town Clerk, or other Officer or Officers who ſhall refuſe or neglect ſo to do, upon Demand made by ſuch Officer or Officers ſo authorized as aforeſaid, ſhall, for every ſuch Refuſal and Neglect, forfeit the Sum of Ten Pounds *Britiſh* Currency.

Bounties to be allowed to Perſons entitled thereto for ſelling Beer in certain Proportions.

XX. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners for managing the Stamp Duties, out of any Revenue by them collected, to pay to any Perſons licenſed to ſell Spirituous Liquors, Wine, Beer, Ale, and Cyder by Retail in the Cities of *Dublin*, *Cork*, *Waterford*, and *Limerick*, ſuch Bounties as ſuch Perſons ſhall, by the Certificate of the Commiſſioners of Exciſe, appear to be entitled unto in reſpect of having ſold Strong Beer or Ale by Retail within the Year ending the Twenty-ninth Day of *September* One thouſand eight hundred and five, or any ſubſequent Year, in ſuch Quantities and Proportions as may be ſpecified in any Act made or to be made in the preſent Seſſion of Parliament for regulating Licences for the Sale of Spirituous Liquors, Wine, Beer, Ale, and Cyder by Retail, and for diſcouraging the immoderate Uſe of Spirituous Liquors in *Ireland*, or by any other Act or Acts hereafter to be made for the like Purpoſe.

Penalty on Attornies not paying the Duty on Warrants or other Proceedings in Suits.

XXI. And be it further enacted, That if any Attorney or Solicitor in *Ireland*, who ſhall not have actually paid the full Amount of the Stamp Duty impoſed by any Act or Acts in force in *Ireland* on any Warrant to appear for any Plaintiff or Defendant, or to proſecute or defend any Action or Suit, or to confeſs Judgement thereon, or on any Writ, Proceſs, Pleading, Rule, Order, Record, or Proceeding whatſoever in any Action or Suit at Law or in Equity, ſhall charge to the Plaintiff or Defendant in ſuch Action or Suit, or ſhall receive from ſuch Plaintiff or Defendant, or from any other Perſon, the Amount of any ſuch Stamp Duty, and ſhall not have actually made uſe of or iſſued or filed the Warrant, Writ, Proceſs, Pleading, Rule, Order, Record, or other Proceeding duly ſtamped as required by Law, for which ſuch Charge ſhall be made, or ſuch Amount ſhall be received, ſuch Attorney or Solicitor ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, to be recovered by any Perſon

who,

who ſhall ſue for the ſame by Action of Debt, Bill, Plaint, or Information in any Court of Record in *Ireland*, in which no Eſſoign, Protection, or Wager of Law, nor more than One Imparlance ſhall be allowed.

Proceedings in the Trial of Offences and recovering of Penalties.

XXII. And be it further enacted, That, from and after the paſſing of this Act, it ſhall and may be lawful for any Juſtice of the Peace in *Ireland*, within whoſe Juriſdiction any Offence ſhall be committed againſt this Act, or againſt the ſaid recited Act of the Forty-third Year of His preſent Majeſty's Reign, or againſt any other Act or Acts in force in *Ireland*, for granting Stamp Duties to His Majeſty, His Heirs and Succeſſors, and ſuch Juſtice is hereby authorized and empowered in all Caſes (except where a Suit ſhall have been begun or be pending in any ſuperior Court reſpecting ſuch Offence), upon any Information or Complaint, 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 Party or Perſon committing ſuch Offence, or by the Oath of One or more Witneſs or Witneſſes, to give Judgement for ſuch Penalty, in caſe the ſame ſhall not exceed Twenty Pounds; and in caſe ſuch Penalty ſhall exceed the Sum of Twenty Pounds, and ſhall not exceed the Sum of One hundred Pounds, then to fine ſuch Offender in the Sum of Twenty Pounds, and to give Judgement for the ſame as a Penalty incurred for ſuch Offence, and thereupon to iſſue his Warrant under his Hand and Seal for levying 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, 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 empowered 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 ſooner paid; and it ſhall not be lawful for ſuch Juſtice to mitigate ſuch Penalty or Sum of Twenty Pounds in any Way whatſoever, any Act or Acts to the contrary notwithſtanding; and if any Perſon or Perſons ſhall find himſelf, herſelf, 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 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 Witneſſes neglecting to attend, or refuſing to give Evidence.

XXIII. 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, to be levied and recovered in such Manner as other Penalties not exceeding Twenty Pounds are by this Act directed to be levied and recovered.

When Offender shall not have been convicted before a Justice, Penalties exceeding 20 l. may be recovered under any Act in force in Ireland for regulating Stamp Duties.

XXIV. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to prevent any Person from suing for or recovering any Penalty exceeding Twenty Pounds under any Act or Acts in force in *Ireland* for regulating the Stamp Duties in Cases where the Offender shall not have been convicted before a Justice, and fined in a Sum of Twenty Pounds under this Act: Provided also, that any Person having been so convicted and having paid such Sum of Twenty Pounds, may plead the same in Bar to any Action or Suit for any Penalty exceeding Twenty Pounds and not exceeding One hundred Pounds on account of the same Offence for which he shall have been so convicted.

Penalties may be mitigated, if the Treasury of Ireland shall so direct.

XXV. And be it further enacted, That it shall and may be lawful for the said Commissioners for managing the Stamp Duties, by Order of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, to mitigate any Fine, Penalty, or Forfeiture under this Act, or under any other Act or Acts in force in *Ireland* for imposing Duties on Stamps; any Thing in the said Acts or any of them to the contrary notwithstanding.

Penalty on Justices neglecting to carry this or any Stamp Act into Execution.

XXVI. And be it further enacted, That any Justice of the Peace or Magistrate in *Ireland*, who shall neglect or refuse in any Instance to carry into Execution this Act or any Act for imposing Stamp Duties in *Ireland*, upon a proper Application made to him, shall forfeit the Sum of Fifty Pounds *British* Currency for every such Neglect or Refusal, to be recovered by Action of Debt, Bill, Plaint, or Information, in any Court of Record in *Ireland*, by the Person who shall have made such Application, in which no Essoign, Protection, Wager of Law, nor more than One Imparlance shall be allowed; the Money recovered by such Action to be applied as to One Half thereof to the Use of the Person suing for the same, and the other Half to be paid to the Minister, Rector, or Churchwarden of the Parish wherein such Justice of the Peace or Magistrate shall reside, for the Use of the Poor therein.

SCHEDULES to which this Act refers.

Schedule (A.)

	Duty, £.	s.	d.
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper on which shall be ingrossed, written, or printed any of the following Articles, or any Part thereof, the respective Duties following, viz.			
Any Admission of any Clerk, Advocate, Proctor, Notary, or other Officer 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)	20	0	0
Any Indenture or other Deed, and every Article or Contract whereby any Person shall become bound to serve as an Apprentice or Clerk to an Attorney or Solicitor, in order to his Admission as an Attorney or Solicitor in any of His Majesty's Courts in Ireland, on each Part of such Indentures, Deeds, Articles, or Contracts	43	0	0
And further on each Part of such Indentures, Deeds, Articles, or Contracts — — — —	7	6	6
Any other Indenture of Apprenticeship, where the Sum or Value given, paid, contracted, or agreed for, with or in relation to such Apprentice shall exceed £10 and shall not exceed £20 —	0	5	0
Exceeding £20 and not exceeding £50 —	0	10	0
£50 — £100 —	1	0	0
£100 — — £200 —	2	0	0
£200 — £300 —	3	0	0
£300 — £400 —	6	0	0
£400 — £500 —	9	0	0
And where such Sum or Value shall exceed the Sum of £500, for every £100 of such Excess a Duty of — —	3	0	0
Any Letter of Attorney empowering any Person to execute Leases	10	0	0
Any Letter of Attorney empowering any Person to receive Rents in Ireland — — —	5	0	0
Any Indenture, Lease, Release, or Deed for setting or demising Lands, Tenements, or Hereditaments in Ireland, for any Term not exceeding One Life or Twenty-one Years,			
Where the Amount of the Rent reserved (any penal Rent or any Increase of reserved Rent in the Nature of a penal Rent not being included in such Amount) shall not exceed 40 s., or the Fine or Consideration for the same shall not exceed £20 —	0	5	0
Where such Rent shall exceed 40 s. and shall not exceed £10, or where such Fine or Consideration shall exceed £20, and shall not exceed £100 — — —	0	7	6
Where such Rent shall exceed £10 and shall not exceed £20, or where such Fine or Consideration shall exceed £100 and shall not exceed £150 — — —	0	10	0

	Duties. £.	s.	d.
Indenture, &c. *continued.*			
Where such Rent shall exceed £20 and shall not exceed £50, or where such Fine or Consideration shall exceed £150 and shall not exceed £250 — — —	0	15	0
Where such Rent shall exceed £50 and shall not exceed £100, or where such Fine or Consideration shall exceed £250, and shall not exceed £500 — — —	1	0	0
Where such Rent shall exceed £100 and shall not exceed £150, or where such Fine or Consideration shall exceed £500 and shall not exceed £750 — — —	1	10	0
Where such Rent shall exceed £150 and shall not exceed £200, or where such Fine or Consideration shall exceed £750 and shall not exceed £1,000 — — —	2	0	0
Where such Rent shall exceed £200 and shall not exceed £250, or where such Fine or Consideration shall exceed £1,000 and shall not exceed £1,250 — — —	2	10	0
Where such Rent shall exceed £250 and shall not exceed £300, or where such Fine or Consideration shall exceed £1,250 and shall not exceed £1,500 — — —	3	0	0
Where such Rent shall exceed £300 and shall not exceed £350, or where such Fine or Consideration shall exceed £1,500 and shall not exceed £1,750 — — —	3	10	0
Where such Rent shall exceed £350 and shall not exceed £400, or where such Fine or Consideration shall exceed £1,750 and shall not exceed £2,000 — — —	4	0	0
And where the Amount of such Rent reserved shall exceed the Sum of £400, or such Fine or Consideration shall exceed the Sum of £2,000, for every £100 of the whole Amount of such Rent, or for every £500 of such Fine or Consideration a Duty of	2	0	0
And in case such Indenture, Lease, Release, or Deed, shall be executed by virtue of any Letter of Attorney for that Purpose, then for every £5 of the Amount of such reserved Rent, or for every £25 of Fine or Consideration, a further Duty in all Cases of — — —	0	1	0
And on any Indenture, Lease, Release, or Deed, for setting or demising Lands, Tenements, or Hereditaments in Ireland, for any Term exceeding One Life or Twenty one Years, and not exceeding Three Lives or Thirty-one Years an additional Duty equal to One Half of the foregoing Duties; and if for any Term exceeding Three Lives or Thirty-one Years, then a Duty in the Whole equal to double the Amount of the foregoing Duties.			
Any Probate of a Will or Letters of Administration for any Estate, Of the Value of £30 and under the Value of £100 — —	0	10	0
£100 — — £200 — —	1	10	0
£200 — — £300 — —	2	0	0
£300 — — £400 — —	3	0	0
£400 — — — £500 — —	4	0	0
£500 — — £600 — —	5	0	0
£600 — — £700 — —	6	0	0
£700 — — £800 — —	7	0	0

	Duty. £.	s.	d.
Probate, &c. *continued.*			
Of the Value of £800 and under the Value of £900 — —	8	0	0
£900 — — £1,000 — —	9	0	0
£1,000 — — £1,500 — —	15	0	0
£1,500 — — £2,000 — —	20	0	0
£2,000 and not exceeding £3,500 — —	35	0	0
Above the Value of £3,500, for every £100 of such Value, and for any fractional Part of £100 beyond any progressive Sum of £100, a Duty of — — — —	2	0	0
Except always the Probate of any Will or Letters of Administration of the Goods, Chattels, and Effects of any Common Seaman, Marine, or Soldier, who shall be slain or die in the Service of His Majesty, His Heirs or Successors.			
Any Receipt or Discharge for any Legacy, specific or pecuniary, or of any other Description of the Amount or Value of £20 or more given by any Will or testamentary Instrument of any Person out of his or her Personal Estate, and also for the clear Residue, and for every Part of the clear Residue of the Personal Estate of every such Person whether testate or intestate, and who shall have left or who shall leave any Personal Estate of the clear Value of £100 or upwards, which shall remain after deducting Debts, Funeral Expences, and other Charges, and specific and pecuniary Legacies (if any), whether the Title to such Residue or to any Part thereof shall accrue by virtue of any testamentary Disposition, or upon Intestacy where any such Legacy or any Residue or Part of Residue of any such Personal Estate shall be given or pass to or for the Benefit of any of the Persons after mentioned:			
For every £100 of the Value of any such Legacy or Residue, or any Part of Residue, and for any fractional Part of £100 beyond any Sum or progressive Sums of £100 the Sums following, viz.			
If such Legacy or Residue, or Part of Residue, shall be given or pass to or for the Benefit of a Brother or Sister of the Deceased, or any Descendant of such Brother or Sister — —	1	5	0
If the same shall be given or pass, to or for the Benefit of a Brother or Sister of a Father or Mother of the Deceased, or any Descendant of such Brother or Sister — — —	2	0	0
If the same shall be given or pass to or for the Benefit of a Brother or Sister of a Grandfather or Grandmother of the Deceased, or any Descendant of such Brother or Sister — —	2	10	0
If the same shall be given or pass, to or for the Benefit of any Person in any other Degree of Collateral Consanguinity to the Deceased, than as above described, or to or for the Benefit of any Stranger in Blood to the Deceased — —	4	0	0
Exemptions.			
Receipt or Discharge for any Legacy, or any Residue or Part of Residue, of any Personal Estate, which shall be given or shall pass to or for the Benefit of the Husband or Wife of the Deceased.			
Receipt or Discharge for any Legacy, or any Residue or Part of Residue, of any Personal Estate, which shall be given or shall pass to or for the Benefit of any of the Royal Family.			

	Duty. £.	s.	d.
Any Bond commonly called a Mortgage Bond, or Bond given as a collateral Security, for or in respect of any Mortgage —	0	2	6
Any Entry, Minute, or Memorandum of the Admission of any Person into any Corporation or Company, who shall be so admitted in respect of his Birth, Apprenticeship, or Marriage, entered or made in the Court Book, Roll or Record of any such Corporation or Company — — — —	0	10	0
Any Entry, Minute, or Memorandum of the Admission of any other Person, into any Corporation or Company — —	1	0	0
Any Permit granted by any Officer of His Majesty's Revenue, or any Distributor of Stamps, or other Person duly authorized to grant the same, relative to any exciseable or other Goods, and also any Certificate of any such Permit required by Law;			
If the Duties on the Goods permitted thereby, do not amount to the Sum of £.15 — — —	0	0	6
If such Duties amount to £.15 or more — —	0	1	0
Any Instrument, entitling any Person or Persons exporting any Goods, Wares, or Merchandize, from Ireland, to any Drawback or Bounty on exporting the same — — —	0	0	6
Any Army List (except such as shall be published with the Approbation of the Lord Lieutenant, or other Chief Governor or Governors of Ireland, for the Time being) — — —	0	0	6
Any 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, and which shall not be printed, so as to be afterwards separated into Leaves, or bound as a Book or Pamphlet — — —	0	0	9
Any other Almanack or Calendar, for any particular Year, or for any Time less than a Year — — —	0	0	9
Any Almanack or Calendar, made to serve for any Time longer than a Year, or for several Years — — —	0	7	6
Any Dublin Directory — — — —	0	6	6
Any Policy of Assurance or Insurance, or any Writing commonly so called, for insuring Houses, Furniture, Goods, Wares, Merchandize, or other Property, from Loss by Fire — —	0	1	0
Any Draft or Order in Writing, for the Payment of any Sum of Money, not exceeding Ten Pounds British Currency on Demand, payable to Bearer or otherwise, drawn upon any Bank or Banker or Person acting as a Banker in Ireland, within Ten Miles of the Place where such Draft or Order shall be actually drawn and issued, which shall be negotiated, or of which Payment shall be required at any Time after the Expiration of Two Days, from the Date thereof — — — —	0	0	3
Any Licence to any Person to deal in, or retail Stamps in Ireland, except Persons being Distributors of Stamps, lawfully appointed by the Commissioners for managing the Stamp Duties in Ireland —	0	10	0
Any Licence to any Brazier or Worker in Brass, Copper, Tin, or other Metal for making of Stills, Still Heads, and Worms of Stills	1	0	0
Any Licence to any Person to sell Spirituous Liquors, Wine, Beer, Ale, or Cyder, at any Encampment of Troops in Ireland, for one Month — — — —	1	0	0
And for every succeeding Month — — —	1	0	0

Schedule (B.)

UNSTAMPED ARTICLES liable to Duty under this Act.

ARTICLES.	Where the Premium, or Consideration in the Nature of a Premium, actually and bonâ fide paid or contracted for,	
	Shall not exceed the Rate of 2s. per Cent.	Shall exceed the Rate of 2s. per Cent.
	£. s. d.	£. s. d.
Any Assurance or Insurance of any Ship or Ships, Goods or Merchandize, or any other Property or Interest whereon Insurance may be lawfully made against Loss in any Voyage or Voyages, or from the Danger of or other Perils at Sea, viz.;		
For any Voyage to or from any Port or Place in the United Kingdom of Great Britain and Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, from or to any other Place in the said Kingdom or Islands,		
Where the Sum insured shall amount to £100 or any less Sum — — —	0 1 3	0 2 6
And so progressively for every £100 so insured	0 1 3	0 2 6
And where the Sum insured shall exceed £100, or any progressive Sums of £100 each by any fractional Part of £100, for such fractional Part —	0 1 3	0 2 6
For any other Voyage where the Sum insured shall amount to £100 or any less Sum — —	0 2 6	0 5 0
And so progressively for every £100 so insured	0 2 6	0 5 0
And where the Sum insured shall exceed £100, or any progressive Sums of £100 each by any fractional Part of £100, for such fractional Part —	0 2 6	0 5 0
Any Assurance or Insurance upon every Sum of £100, and so in Proportion for any greater or less Sum that is or shall be insured by any Person or Persons in or by any Policy of Insurance for insuring Houses, Goods, Furniture, Warehouses, Merchandize, or other Property, from Loss by Fire, yearly —	—	0 2 6
For each and every Day during any Fair in Ireland for which any Person licensed to sell Spirituous Liquors, Wine, Beer, Ale, or Cyder by Retail, shall be duly authorized by a Magistrate to sell such Spirituous or other Liquors in any Hut, Tent, or Booth, or in any Street, Road, or open Place at such Fair —	—	2 0 0

Schedule (C.)

ALLOWANCES.

To Stationers or other Perſons who ſhall purchaſe Stamps for Receipts, to the Amount at one and the ſame Time of £10, in Conſideration of their making no Charge to the Publick for the Paper ſtamped for Receipts, but actually and bonâ fide ſelling the ſame for the Price of the Stamp only, £7. 10s. for every £100 of the Amount of the Duty on ſuch Stamps for Receipts, and ſo in Proportion for any greater or leſs Sum, not under the Sum of £10; this Allowance being over and above the Allowance on the preſent Payment of Stamp Duties to the Amount of £20, and upwards.

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