

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XLI.

An Act to repeal certain Duties of Excise in *Ireland*, and to grant certain Stamp Duties in lieu thereof; and also certain other Stamp Duties; and to amend the Laws relating to the Stamp Duties in *Ireland*.

[27th *May* 1808.]

Most Gracious Sovereign,

WHEREAS it is expedient to repeal certain Excise Duties heretofore granted to His Majesty, His Heirs and Successors, to be paid and payable in *Ireland*: And whereas in lieu of the said Duties and towards raising the Supplies granted to Your Majesty, and necessary for the Support of Your Majesty's Government, the Commons of *Great Britain* and *Ireland* in Parliament assembled, have resolved to grant to Your Majesty certain new and other Duties on Stamped Vellum and Parchment and Paper; and do most humbly beseech Your Majesty that it may be enacted; And be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Expiration of One Calendar Month after the passing of this Act, there shall be raised, levied, collected, and paid, in *Ireland*, unto His Majesty, His Heirs and Successors, the several Sums of Money and Duties of Stamps mentioned, enumerated, and described, and set forth in Words and Figures in the Schedule

Stamp Duties in Schedule annexed to the Act granted to His Majesty.

dule to this Act annexed; which ſaid Schedule and every Matter and Thing therein contained, ſhall be deemed and taken as Part of this Act, to all Intents and Purpoſes whatſoever.

Exciſe Duties on Licences under 47 G. 3. Seſſ. 1. c. 18. repealed.

II. And be it further enacted, That from and after the Expiration of One Calendar Month after the paſſing of this Act, the Duties of Exciſe made payable in *Ireland*, by virtue of an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof in lieu of former Duties of Exciſe, Taxes, and Drawbacks*, for and in reſpect of any and every of the Licences mentioned, ſpecified, and ſet forth in the Schedule to this preſent Act annexed, together with the Sum of One Shilling in the Pound on the Amount of the ſaid Duties, ſhall be and the ſame are hereby repealed; and the Duties of Stamps in the ſaid Schedule ſpecified, mentioned, and contained ſhall from and after the ſaid Time be paid and payable in lieu and inſtead of any Duties on ſuch Licences under or by virtue of the ſaid recited Act.

47 G. 3. Seſſ. 1. c. 35. § 3, 4. repealed as to Receipt of Duty by Exciſe Collectors.

III. And be it further enacted, That from and after the Expiration of One Calendar Month after the paſſing of this Act ſo much and ſuch Parts of an Act, made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to ſecure the Payment of the Duties on Licences granted to Perſons in* Ireland *dealing in Exciſeable Commodities*, as authorizes, requires, or empowers any Collector of Exciſe and Taxes to receive any Duty payable on ſuch Licences, or to receive the Sum of One Shilling in the Pound on the Amount of ſuch Duty, ſhall be and the ſame is and are hereby repealed; and the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any One of them, or any Perſon or Perſons appointed by the ſaid Commiſſioners, or any Three of them, ſhall and may and they are hereby authorized, empowered, and required to grant ſuch Licences on Vellum, Parchment, or Paper, duly ſtamped with the Duty by this Act required, for any ſuch Licence or Licences reſpectively, to any Perſon or Perſons who ſhall reſpectively require the ſame, without Fee or Reward; in ſuch Manner and under ſuch Regulations as the ſaid Commiſſioners of Inland Exciſe and Taxes ſhall from Time to Time order and direct, under or by virtue of the ſaid recited Act, or any Act or Acts in force in *Ireland* at the Time of granting ſuch Licences reſpectively.

Licences ſhall be granted by Commiſſioners, &c. on the proper Stamp.

Duty on Permits under 47 G. 3. Seſſ. 2. c. 14. repealed.

IV. And be it further enacted, That ſo much of an Act, made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to repeal certain Duties of Exciſe, and alſo certain Stamp Duties in* Ireland; *and to grant certain new Stamp Duties in lieu thereof; and to amend the Laws relating to the Stamp Duties in* Ireland; as impoſes any Duty on any Permit relative to any Exciſeable or other Goods, or any Certificate of any ſuch Permit, ſhall, from and after the Expiration of One Calendar Month after the paſſing of this Act, be and the ſame is hereby repealed.

So much of 46 G. 3. c. 64. 47 G. 3. Seſſ. 1. c. 50. as relates to ſtamping Deeds accord-

V. And be it further enacted, That from and after the Expiration of One Calendar Month after the paſſing of this Act, ſo much and ſuch Parts of an Act, made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled, *An Act to repeal the ſeveral Duties under the Care of the Commiſſioners for managing the Duties upon Stamped Vellum, Parchment, and Paper in* Ireland, *and to grant new and additional*

Duties in lieu thereof; and to amend the Laws relating to the Stamp Duties in Ireland; and also so much of an Act, made in the Forty-seventh Year of His present Majesty's Reign, intituled, *An Act to repeal the several Duties under the Care of the Commissioners for managing the Stamp Duties in* Ireland, *and to grant new and additional Duties in lieu thereof; and to amend the Laws relating to the Stamp Duties in* Ireland; as relates to the Number of Stamps to be imposed on any Indenture, Bond, Lease, or other Deed, Instrument, or Writing, according to the Quantity of Words, or according to the Number of computed Sheets, or computed Skins, of which such Indenture, Lease, Bond, or other Deed, Instrument, or Writing shall consist, shall be and the same is and are hereby repealed and made void; and that from and after the Expiration of such Calendar Month no Action or Suit shall be commenced or brought for any Penalty incurred under the said recited Acts, or either of them, for any Offence against such Parts of the said Acts or either of them, as relates to the stamping of any Indenture, Lease, Bond, or other Deed, Instrument, or Writing, according to the Quantity of Words, or according to the Number of computed Sheets, or Skins, of which the same shall consist; any Thing in the said recited Acts or either of them to the contrary thereof in anywise notwithstanding.

ing to their Length, repealed. See 46 G. 3. c. 64. § 13. 19. and 47 G. 3. Sess. 1. c. 50. § 11. and the Schedule.

VI. And be it further enacted, That the Duties of Ten Shillings and Five Shillings, in the Schedule to this Act annexed, imposed in respect of any Indenture, Lease, Bond, or other Deed, Instrument, or Writing, not otherwise charged, shall be in lieu and instead of all Duties payable under the said recited Acts of the Forty-sixth and Forty-seventh Years of His Majesty's Reign, upon any Indenture, Lease, Bond, or other Deed, Instrument, or Writing, according to the Quantity of Words, or the Number of computed Sheets, of which such Indenture, Lease, Bond, or other Deed, Instrument, or Writing shall consist: Provided always, that where by the said recited Acts, or any other Act or Acts in force in *Ireland*, a Stamp Duty is imposed on any Indenture, Lease, Bond, or other Deed, Instrument, or Writing, in Proportion to the Amount of Rent reserved, or Fine or Consideration paid, or of Money lent or paid, such Stamp Duty shall be paid and payable in lieu of the Stamp Duty of Ten Shillings aforesaid; and that in respect of each and every Skin or Piece of Vellum or Parchment or Sheet or Piece of Paper, more than One, on which such Indenture, Lease, Bond, or other Deed, Instrument, or Writing shall be ingrossed, written, or printed, the Stamp Duty of Five Shillings shall be paid as in case of an Indenture, Lease, Bond, or other Deed, Instrument, or Writing not chargeable, according to the Amount of Rent reserved or Fine or Consideration paid, or Money lent or paid.

Duties of 10s. & 5s. on Indentures, &c. in Schedule to this Act, shall be in lieu of former Duties according to the Length of the Deeds.

Duty ad Valorem shall be in lieu of 10s. Duty; and Deeds paying same shall be chargeable with 5s. per Skin above the First Skin.

VII. Provided always, and be it enacted, That nothing herein contained shall extend to any Exception to any Answer or Report filed in any Court of Equity or any Ecclesiastical Court in *Ireland*, nor to any Declaration, Bill, Answer, Plea, Replication, Rejoinder, Demurrer, Interrogatory, Deposition, or other Plea or Pleading, filed in any Court in *Ireland*, but that every such Exception, Declaration, Bill, Answer, Plea, Replication, Rejoinder, Demurrer, Interrogatory, Deposition, and other Plea or Pleading, shall be and remain chargeable with the Duties of Stamps imposed in respect of the same, by the said recited Act of the Forty-seventh Year, and the Schedule thereto annexed.

Exceptions, Declarations, &c. shall remain chargeable as before.

VIII. And

Duties on Probates and Administrations, Administrations de bonis non, & Pendente lite.

VIII. And be it further enacted, That from and after the Expiration of One Calendar Month after the passing of this Act, so much of the said recited Act of the Forty-seventh Year, and the said Schedule thereto annexed, as imposes a Duty of Five Shillings for every entire Quantity of Fifteen computed Sheets contained in any Probate of any Will, or in any Letters of Administration, shall be and the same is hereby repealed; and that no Probate of a Will nor Letters of Administration except Administrations *Pendente lite* shall be subject and liable to any Stamp Duties other than the Duties in the Schedule in the said Act specified in respect of the Value of the Estate to which such Probate or Administration shall relate; and that no Letter of Administration *De bonis non* shall be liable to any Duty under the said recited Act or this Act; and that any Administration *Pendente lite* shall be liable only to the Duty of Ten Pounds in the Schedule to the said Act specified; any Thing in the said recited Act to the contrary thereof in anywise notwithstanding.

Duty on Conveyancers, &c. in Schedule to 47 G. 3. Sess. 1. c. 50. § 15. repealed.

IX. And be it further enacted, That from and after the Expiration of One Calendar Month after passing this Act, so much of the said recited Act of the Forty-seventh Year and the Schedules thereto annexed, as imposes any Duty in respect to any Certificate to be taken out by any Special Pleader, Draftsman in any Court of Equity, Conveyancer, Scrivener, or any other Person who for or in Expectation of any Fee, Gain, or Reward, shall draw or prepare any Conveyance of, or Deed relating to any Real or Personal Estate, or any Proceedings in Law or Equity; and also so much of the said Act as directs that any Person who shall practise as such Special Pleader, Draftsman, or Conveyancer, or shall draw or prepare any such Conveyance or Deed, shall annually take out a Certificate thereof in Manner and under the Regulations in the said Act contained; and also so much of the said last recited Act as imposes any Penalty on any Person in *Ireland*, not being qualified as in the said Act mentioned, or not being within the Exception in the said Act specified, who shall draw or prepare any Conveyance of, or Deed relating to any Real or Personal Estate, or any Proceeding in Law or Equity for or in Expectation of any Fee, Gain, Profit, or Reward, shall be and the same is and are hereby repealed.

Duties on Summonses, etc. from inferior Courts, and on Lists of Attornies, repealed.

X. And be it further enacted, That so much of the said Act, passed in the Forty-seventh Year of His Majesty's Reign, and the Schedules thereto annexed, as imposes a Duty of Two-pence on every Summons issued out of any Inferior Court, not holding Plea above Forty Shillings, and the like Duty on any Warrant issued or Order made by such Court, and as imposes a Duty of Sixpence on every List of Attornies, Solicitors, or Conveyancers, shall, from and after the Expiration of One Calendar Month after the passing of this Act, be and the same is hereby repealed.

Decrees, &c. on Civil Bill where the Party appears in Person, valid without the name of the Attorney if duly stamped.

XI. And be it further enacted, That where, in any Cause, Suit, or Proceeding by Civil Bill, any Plaintiff or Defendant shall appear in his own proper Person, and not by Attorney, it shall be lawful for the Assistant Barrister before whom such Cause, Suit, or Proceeding shall be had, to strike out or omit from the Form of any Decree, Dismiss, or other Proceeding, the Words 'Attorney for the Plaintiff,' or 'Attorney for the Defendant,' and to insert instead thereof 'The Plaintiff,' (or Defendant, as the Case may be) 'appears in Person;' and every Decree, Dismiss, and other Proceeding in

such Cause or Suit by Civil Bill shall, if duly stamped according to Law, be as good, valid, and effectual, to all Intents and Purposes whatsoever, as if the Name of the Attorney for the Plaintiff or Defendant respectively had appeared thereto, any Thing in any Act or Acts to the contrary notwithstanding.

XII. And be it further enacted, That from and after the Expiration of One Month after the passing of this Act, so much of the said Act, passed in the said Forty-sixth Year, as directs, that whenever any Deed, Conveyance, or Will shall be brought to be registered under certain Acts in force in *Ireland*, it shall and may be lawful for the Registrar to keep and detain in his Custody all such Deeds, Conveyances, and Wills as shall be brought to him, and all Memorials thereof, for the Space of Time in the said Act mentioned, and as requires the said Registrar to produce such Deeds, Conveyances, and Wills and Memorials thereof, to any Officer appointed for the Inspection of Stamps, and as imposes any Penalty on any such Registrar in case of his Refusal or Neglect to comply with the Directions of the said Act, shall be and the same is hereby repealed. 46 G. 3. c. 64. § 21. as to detaining Deeds by Registrar, repealed.

XIII. And be it further enacted, That where any Lord or Lady of a Manor, or other Person in *Ireland*, shall have made any Deputation or Appointment of a Gamekeeper, whereof a Certificate duly stamped shall have been granted according to Law, and such Deputation or Appointment shall have ceased by the Death, Resignation, or Removal of such Game-keeper, before the Twenty-fifth Day of *March* next after the Date of such Certificate, it shall and may be lawful for such Lord or Lady of a Manor, or other Person, to make a new Deputation or Appointment of any Person to be a Game-keeper in the Room of such former Game-keeper, and so from Time to Time as often as any Vacancy shall happen by the Death, Resignation, or Removal of any such Game-keeper, during the Period in which such Certificate shall continue in force, by indorsing upon the Back of the Certificate granted to such former Game-keeper, the Name of the Person so deputed or appointed; and such Lord or Lady of a Manor or other Person shall subscribe every such Indorsement with his or her Name, and the Date of signing the same; and every such Deputation or Appointment so made by Indorsement and subscribed as aforesaid, shall be valid and effectual until the said Twenty-fifth Day of *March* and no longer, without any further or other Stamp thereon, and without any further or new Certificate thereof; any Thing in any Act in force in *Ireland* to the contrary notwithstanding. New Deputation of a Game-keeper may be made in the course of the Year by Indorsement on the stamped Certificate of the former Game-keeper without a new Stamp.

XIV. And be it further enacted, That every Person in *Ireland*, who from and after the passing of this Act shall have in his or her Possession any Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or other Dog, or any Gun, Net, or other Engine usually employed in the taking or Destruction of Game, shall be deemed and taken as a Person keeping and using such Dog, Gun, Net, or Engine for the taking or Destruction of Game within the true Intent and Meaning of an Act imposing Duties upon Certificates with respect to the Killing of Game in *Ireland*. Persons keeping Dogs, Guns, &c. shall be deemed to use them for Destruction of Game.

XV. And be it further enacted, That whenever any Prosecution or Proceeding shall be had or commenced against any Person for carrying on any Proof of having obtained Li-

cence &c. shall lie on Offender.

any Trade, Business, Profession, or Calling, without having a Licence for so doing duly stamped, or for keeping or using any Dog, Gun, Net, or Engine for the taking or Destruction of Game, without having obtained a Certificate duly stamped in Manner required by Law, the Proof that such Person has obtained such Licence or Certificate duly stamped shall lie on the Party against whom such Prosecution or Proceeding shall be had or commenced, and not on the Party complaining; any Thing in any Act or Acts to the contrary notwithstanding.

47 G. 3. c. 1. c. 50. §. 9. Instruments to which particular Stamps are appropriated shall have the proper Kind of Stamps.

XVI. And whereas by the said recited Act of the Forty-seventh Year of His present Majesty's Reign, it is among other Things enacted, that any Deed, Instrument, Matter, or Thing, which shall be stamped with any Stamp of greater Value than the Stamp required by Law, shall be valid and effectual to all Intents and Purposes, although the Stamp on such Deed, Instrument, Matter, or Thing, shall not be of the particular Denomination or Description required by Law; be it enacted, That nothing in the said recited Enactment contained shall be deemed or construed to extend to any Deed, Instrument, Matter, or Thing which shall be of a Kind for which separate and particular Stamps or Marks shall have been provided according to Law, unless the Stamp imposed thereon shall be One of the Stamps or Marks particularly appropriated to such Kind of Deed, Instrument, or Writing.

How Stamps on Judgements shall be denoted; viz. on Cognovits by the proper Stamp; on other Judgements by a Stamp on a Piece of Parchment with the Title of the Cause, &c. to be filed in the respective Courts.

XVII. And be it further enacted, That from and after the Expiration of One Calendar Month after the passing of this Act, the Payment of the Stamp Duty on all Judgements shall be denoted in Manner following respectively, that is to say, the Payment of the Duty which shall from Time to Time be payable on Judgements, upon *Cognovit Actionem*, shall be denoted by the proper Stamp for every such Judgement respectively, being stamped on such Cognovit, and the Payment of the Duty which shall from Time to Time be payable on all other Judgements whatsoever in *Ireland*, shall be denoted in Manner following, that is to say, a small Piece or Bit of Parchment whereon shall be written the Title of the Cause, and the Day of marking Judgement therein, shall be stamped with the proper Stamp for every Judgement respectively, and such Piece of Parchment so stamped, shall be filed in the proper Court, on the File of the Pleadings thereof; and thereupon every such Judgement shall be deemed and taken to be duly stamped to all Intents and Purposes whatsoever; and any Officer or Officers who shall neglect or omit to obtain such Piece of Parchment properly stamped for any such Judgement, and to file the same as aforesaid, shall for every such Neglect or Omission forfeit and pay the Sum of Ten Pounds.

Cognovits may be stamped within a Month after filing. Penalty on Officer for Neglect &c.

XVIII. Provided also, and be it enacted, That all and every such Cognovit shall and may be stamped with the proper Stamp, within One Calendar Month next after the same shall have been filed, 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, signing, or filing 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 Cognovit to the Head Office in *Dublin* to be stamped, within One Calendar Month after the same shall

shall have been so filed, shall for every such Neglect or Omission forfeit and pay the Sum of Ten Pounds.

In Seven Days after marking a Judgement, Memorandum thereof shall be entered by the proper Officer, &c. Penalty for Neglect 20l.

XIX. And be it further enacted, That after the Expiration of One Month from the passing of this Act, a Book shall be kept in every Court in *Ireland*, by the proper Officers, for marking Judgements therein, in which Book shall be entered within Seven Days next after the marking of any Judgement which shall be marked in such Court after that Time, a Minute or Memorandum of the Entry of such Judgement, stating the Names of the Parties in the Cause, and the Day of the marking of such Judgement, and also the Day of making such Entry, and whether the same was duly stamped as aforesaid or not; and such Entry shall afterwards be taken as Evidence that such Judgement was duly stamped, or the contrary at the Time of making such Entry; and if any such Officer shall omit to keep such Book, or to make such Entry therein relative to any such Judgement within the said Period of Seven Days after marking the same respectively, or shall make any such Entry falsely, every such Officer shall for every such Offence forfeit the Sum of Twenty Pounds.

All Judgements signed before this Act, but stamped as here directed, shall be valid.

XX. And whereas it has heretofore been enacted, that all Judgements should within One Calendar Month after the signing thereof respectively, be carried to the Head Office in *Dublin* to be stamped, and the same hath not been carried into Execution, but it has been usual to stamp the same as aforesaid respectively; be it therefore enacted, That every Judgement signed before the passing of this Act, and which hath been so stamped respectively, shall be deemed and taken to have been duly stamped, and all Persons concerned in signing or making up the same shall be and they are respectively hereby indemnified from all Pains and Penalties for not causing the same to be stamped.

Officer shall certify stamping of Judgements, &c. Penalty 20l.

XXI. And be it further enacted, That no attested Copy of any final Judgement, which after One Calendar Month from the passing of this Act, shall be entered in *Ireland*, shall be given or received in Evidence, unless the Officer attesting the same shall certify not only that the same is a true Copy of such Judgement, but that such Judgement has been duly stamped as aforesaid respectively; and if any Officer shall certify the same falsely, he shall for every such Offence forfeit the Sum of Twenty Pounds.

Penalty on Persons refusing Admittance to Officers under 43 G. 3. c. 22. §. 25. 20l.

XXII. And be it further enacted, That if any Hatter or other Person licenced to sell Hats, shall refuse to permit and suffer any Person duly authorized and empowered, under the Provisions of the said last recited Act, to enter into the House, Shop, Workhouse, or Warehouse of any such Hatter or Person licenced to sell Hats, and to search for, view, inspect, and examine all and every Hat and Hats which shall be in such House, Shop, Workhouse, or Warehouse, or shall molest, obstruct, or hinder any Person so authorized in the Execution of his Duty under the said recited Act, every such Hatter or Person licensed to sell Hats, shall for every such Offence forfeit the Sum of Twenty Pounds.

Duties shall be paid in British Currency, and under the

XXIII. And be it further enacted, That the several Duties hereby granted, shall be paid and payable according to the Amount thereof in *British* Currency, and shall be carried to the Consolidated Fund of *Ireland*, and shall be under the Management, Government, and Care of the Commissioners for

Management of Commiſſioners of Stamps.

for the Time being appointed to manage the Duties charged upon ſtamped Vellum, Parchment, and Paper in *Ireland*, and the ſaid Commiſſioners are hereby empowered and required to uſe ſuch Stamps, in order to denote the Duties payable by this Act, as have been heretofore provided to denote former Duties of the like Nature, or to cauſe new Stamps to be provided for that Purpoſe, and to alter the ſame or any of them from Time to Time; and to do all other Things neceſſary to be done for putting this Act into Execution with relation to the ſeveral Duties hereby granted, in the like and as full and ample a Manner as they are authorized to put in Execution any former Law concerning any Duties under their Management.

Accounts ſhall be kept of Duty, and Diſtributors ſhall pay over ſame regularly to Receiver General and he into the Treaſury.

XXIV. And be it further enacted, That all and every Officer and Officers who ſhall be concerned in levying, collecting, and receiving any Stamp Duty or Duties payable in *Ireland*, ſhall keep ſeparate and diſtinct Accounts thereof; and that the ſeveral Diſtributors of Stamps in the County of *Dublin*, or County of the City of *Dublin*, ſhall pay all Monies received by them, or any Deputy or other Perſon employed by them, for or by reaſon or on Account of any of ſuch Stamp Duty or Duties, or of any Penalties impoſed by this Act, or by any other Act in anywiſe relating to the Payment or Regulation of any Stamp Duty or Duties, and then in the Hands of ſuch Diſtributors reſpectively to the Receiver General of Stamp Duties on every Day in each Week except *Sundays*; and the Diſtributors of Stamps employed in other Parts of *Ireland* ſhall on every *Wedneſday* in every Week, unleſs the ſame ſhall be an Holiday, and then on the next enſuing Day which ſhall not be an Holiday, or as ſpeedily after ſuch *Wedneſday* or other Day as the Diſtance of ſuch Diſtributors reſpectively ſhall permit, and as much oftener as the ſaid Diſtributors ſhall be required by the ſaid Commiſſioners, or any of them, pay or cauſe to be paid all Sums received by them in like Manner, and then in their Hands reſpectively, to the Receiver General of Stamp Duties, and the ſaid Receiver General ſhall on each and every Day, or on ſuch Day or Days in every Week as ſhall be directed for the Purpoſe by the ſaid Commiſſioners, or any Three of them, pay all Monies ſo received by him, and then in his Hands, into the Receipt of His Majeſty's Exchequer of *Ireland*; and the ſaid Receiver General ſhall on each Day after his making any ſuch Payment into His Majeſty's Exchequer, and every Diſtributor of Stamps each Day after his or her making any ſuch Payment to the ſaid Receiver General, or on the Firſt Opportunity after the ſaid Times reſpectively, give Notice of ſuch Payment and of the Amount thereof to the ſaid Commiſſioners of Stamp Duties; and if ſuch Receiver General ſhall at any Time neglect or omit to pay into the Receipt of His Majeſty's Exchequer the Sums ſo by him payable as aforeſaid, at the Time and in Manner aforeſaid, or ſhall detain any Part of the Monies ſo by him payable, without ſufficient Reaſon to be approved of by the ſaid Commiſſioners of Stamp Duties, or any Three of them, then and for ſuch Offence he ſhall be diſmiſſed from his ſaid Employment, and ſhall be incapable to ſerve His Majeſty, His Heirs or Succeſſors in any Civil Capacity whatſoever, and ſhall be charged with Intereſt for the Monies ſo detained in his Hands, after the Rate of Twelve Pounds by the Hundred by the Year, the ſame to be recovered, with Coſts of Suit, by Action, Suit, or 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 or Diſtributors ſhall neglect or omit to pay or cauſe

to be paid to such Receiver General as aforesaid, the Sums so by him, her, or them payable as aforesaid, or shall detain the Monies by him, her, or them so payable as aforesaid, or any Part thereof, without sufficient reason to be approved of by the said Commissioners of Stamp Duties, or any Three of them, then and for such Offence every such Distributor shall be dismissed from his said Employment, and shall from thenceforth be incapable of serving His Majesty, His Heirs or Successors, in any Civil Capacity whatsoever, and shall be charged with Interest for the Monies so detained in his Hands, after the Rate of Twelve Pounds by the Year for each One hundred Pounds, to be recovered with Costs of Suit, by Action, Suit, or Information, or by any other of the Ways or Means whereby Debts may be recovered by His Majesty His Heirs or Successors from Public Accountants.

Informer a sufficient Witness.

XXV. And be it further enacted, That on any Trial or other Proceeding for Recovery of any Duty or Penalty under this Act, or under any Act empowering, or in anywise relating to the Levying, Collection, or Management of any Stamp Duty or Duties whether in any Suit to be instituted in any of the Superior Courts in *Ireland*, or by Civil Bill, or before a Justice or Justices, or at Sessions, any Informer or other Person who in the Event of a Conviction would be entitled to the Penalty to be recovered thereon; or to any Part, Share, or Proportion thereof, or to any Fee, Profit, Reward, or Emolument whatsoever, shall be received and admitted as a competent Witness on such Trial or other Proceeding, and the Testimony of such Informer or other Person shall, if believed, be sufficient to all Intents and Purposes, as far as the same Testimony could be if given by any other Person whomsoever.

Plaintiffs in Actions for Penalties shall recover Costs.

XXVI. And be it further enacted, That in all Cases where any Penalty against any Act or Acts in force in *Ireland*, relating to the Stamp Duties shall be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record in *Dublin*, or by Civil Bill, in any Part of *Ireland*, the Person suing for the same shall also be entitled to and shall recover his full Costs of Suit, and shall have like Remedy for such Costs as in other Cases where Costs are given by Law.

Powers of Acts 43 G. 3. c. 21. 46 G. 3. c. 64. extended to this Act.

XXVII. And be it further enacted, That all Powers, Provisions, Rules, Methods, Directions, Articles, Clauses, Exceptions, Penalties, Forfeitures, Matters and Things, contained 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 therein mentioned to be levied by the Commissioners for managing the Stamp Duties in* Ireland, and in the said recited Act made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act to repeal the several Duties under the Care of the Commissioners for managing the Duties upon Stamped Vellum, Parchment, or Paper in* Ireland, *and to grant new and additional Duties in lieu thereof, and to amend the Laws relating to the Stamp Duties in* Ireland, shall be of Force and Effect, and shall be applied and put in Execution for the raising, levying, paying, collecting, and securing the Duties by this Act granted and made payable, as fully and effectually, to all Intents and Purposes, as if the same had been

hereby re-enacted with relation to the Duties by this Act granted and made payable, except only in ſo far as any of ſuch Powers, Proviſions, Rules, Methods, and Directions, Articles, Exceptions, Penalties, and Forfeitures, Clauſes, Matters, and Things in the ſaid Acts or either of them contained, are expreſsly repealed or altered, or otherwiſe provided for by this Act, or by any other Act or Acts in force in *Ireland*.

This Act may be altered or repealed, &c.

XXVIII. And be it further enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be paſſed in this preſent Seſſion of Parliament.

SCHEDULE.

SCHEDULE.

	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;			
Any Licence to any Perſon in Ireland for any of the Purpoſes herein-after mentioned, that is to ſay;			
To manufacture Tobacco in any Manner - -	8	8	0
And further, for and upon every Tobacco Table exceeding One Table, which any Perſon manufacturing Tobacco ſhall be licenſed to keep - -	4	4	0
To deal in unmanufactured Tobacco, except as a Wholeſale Importer only - - - - -	10	10	0
To ſell by Retail or otherwiſe deal in Coffee, except Importers thereof, or Perſons licenced to ſell Tea or Groceries -	1	1	0
To manufacture Candles and Soap, or either of them, for Sale, viz.			
In the City of Dublin, or within the Circular Road ſurrounding the ſame; and in any City or Town in Ireland ſending a Member or Members to ſerve in Parliament, or within Two Miles of the Seſſions Houſe or Market Houſe or Market Place thereof - - - -	4	4	0
In any other Part of Ireland - - - -	2	2	0
To manufacture Paper Hangings for Sale - -	5	5	0
To ſell Paper Hangings, not being the Manufacturer thereof, viz.			
In the City of Dublin, or within the Circular Road ſurrounding the ſame, and in any City or Town in Ireland ſending a Member or Members to ſerve in Parliament, or within Two Miles of the Seſſions Houſe, or Market Houſe or Market Place thereof - - - -	2	2	0
In any other Part of Ireland - - -	1	1	0
To keep a Still or Stills to rectify or compound Spirits and Strong Waters, for every Gallon which ſuch Still or Stills is or are capable of containing - - -	0	10	6
To keep a Mill or Mills for making Paper for each Mill -	2	2	0
To brew or make for Sale any Liquor called Sweets or made Wines - - - - - -	5	5	0
To make Metheglin or Mead for Sale - -	2	2	0
To make Vinegar for Sale - - -	5	5	0

	Duty. £. s. d.
To ſell Tea and Groceries, or either of them, including Foreign Grapes, Foreign Currants, Raiſins and Figs by Retail, viz.	
In the City of Dublin, or within the Circular Road ſurrounding the ſame, and in every City, Town, and Place returning a Member or Members to ſerve in Parliament, or within Two Miles of the Seſſions Houſe, or principal Market Houſe or Market Place of any ſuch City, Town, or Place - - - - -	5 5 0
In any other Part of Ireland - - -	3 3 0
To ſell or make any Gold or Silver Plate, viz:	
In the City of Dublin, or within the Circular Road ſurrounding the ſame, and in any City or Town in Ireland ſending a Member or Members to ſerve in Parliament, or within Two Miles of the Seſſions Houſe or Market Place thereof - - - - -	5 5 0
In any other Part of Ireland - - -	2 2 0
To keep a Tan Yard or Tan Pit, or to tan Leather -	1 1 0
To dreſs Hides and Skins in Oil - - -	1 1 0
To make Vellum or Parchment - - -	1 1 0
To ſell Spirituous Liquors in Quantities not leſs than Two Gallons, and not exceeding Fifty Gallons in the ſeveral Places following; viz:	
In the City of Dublin, and within the Circular Road ſurrounding the ſaid City, and within the Diſtrict of the ſaid Metropolis, or within the City of Cork, or the City of Waterford, or the City of Limerick, (including all Places ſurrounded by the ſaid Cities reſpectively, and that Part of the City of Limerick called St. Francis's Abbey) or within the Town of Belfaſt - - - -	26 5 0
Within the Reſt of the reſpective Counties of the ſaid Cities of Cork, Waterford, and Limerick, or within One Mile thereof reſpectively, or in any Place beyond the Circular Road ſurrounding the ſaid City of Dublin, and the Wall of His Majeſty's Park the Phœnix, not more than Two Miles diſtant therefrom, or within One Mile of the Town of Belfaſt, or of the public Lamps therein - - -	21 0 0
In any other Place within the Diſtrict of the Exciſe Office of Dublin beyond the Circular Road and Wall of His Majeſty's Park the Phœnix, not diſtant more than Five Miles therefrom, and within the Cities of Armagh, Londonderry, and Kilkenny, and the Towns of Athlone, Ballinaſloe, Bandon, Carlow, Caſhell, Caſtlebar, Clonmell, Coleraine, Drogheda, Dundalk, Ennis, Enniſkillen, Galway, Kinſale, Liſburne, Longford, Loughrea, Mallow, Newry, New Roſs, Sligo, Tipperary, Tralee, Wexford and Youghall, and within One Mile of the Market Houſe or Market Place therein reſpectively - - - -	15 15 0
In any other Parts of Ireland than thoſe Parts before deſcribed - - - - -	10 10 0

	Duty. £. s. d.
To ſell Home made Spirits on Commiſſion or otherwiſe in any Place in Ireland in Quantities not leſs than Fifty Gallons, the Perſon ſo ſelling not being a licenſed Diſtiller -	21 0 0
To ſell Spirits, not being Home-made Spirits, on Commiſſion or otherwiſe in any Place in Ireland in Quantities not leſs than Fifty Gallons, the Perſon ſo ſelling not being an Importer of ſuch Spirits - - -	21 0 0
To exerciſe the Trade or Buſineſs of a Brazier or Worker in Braſs, Copper, Tin, or other Metal for making of Stills, Still-Heads, and Worms of Stills; viz:	
In the City of Dublin, or within the Circular Road ſurrounding the ſame, and in any City or Town in Ireland ſending a Member or Members to ſerve in Parliament, or within Two Miles of the Seſſions Houſe, or Market Houſe or Market Place thereof - - -	6 6 0
In any other Part of Ireland - - - -	3 3 0
To keep a Malt Houſe and make Malt for Sale, to be uſed in any Brewery or Diſtillery for each and every Ciſtern or Kiln, whichever ſhall be the greateſt in Number in each and every Malt Houſe in which ſuch Buſineſs ſhall be carried on in the Places following; viz.	
In the City of Dublin, and within the Circular Road ſurrounding the ſaid City, and within the Diſtrict of the Metropolis of Dublin, and in any Place beyond the ſaid Circular Road and Wall of His Majeſty's Park the Phœnix, not more than Two Miles diſtant therefrom, or within the City of Cork, or the City of Waterford, or the City of Limerick, (including all Places ſurrounded by the ſaid Cities reſpectively, and that Part of the City of Limerick called Saint Francis's Abbey) or within the Town of Belfaſt - - - - -	31 10 0
Within the reſt of the reſpective Counties of the ſaid Cities of Cork, Waterford, and Limerick, or within One Mile thereof reſpectively, or in any other Place within the Diſtrict of the Exciſe Office of Dublin beyond the Circular Road and Wall of His Majeſty's Park the Phœnix, not diſtant more than Five Miles therefrom, or within One Mile of the Town of Belfaſt, or of the Public Lamps therein, or within the Cities of Armagh, Londonderry, and Kilkenny, or the Towns of Athlone, Ballinaſloe, Bandon, Carlow, Caſhell, Caſtlebar, Clonmell, Coleraine, Drogheda, Dundalk, Ennis, Enniſkillen, Galway, Kinſale, Liſburne, Longford, Loughrea, Mallow, Newry, New Roſs, Sligo, Tipperary, Tralee, Wexford and Youghall, and within one Mile of the Market Houſe or Market Place therein reſpectively - - - - -	21 0 0
In any other Parts of Ireland, than thoſe Parts before deſcribed - - - - - -	15 15 0

	Duty.
	£. s. d.
To ſell Malt, (the Party ſelling the ſame not being licenſed to make Malt) -	21 0 0
To brew Strong Beer, Porter, or Ale, or Small Beer for Sale; for each and every Brewhouſe in the Places following; viz.	
In the City of Dublin, or within the Circular Road ſurrounding the ſaid City, or within the Diſtrict of the Metropolis, or beyond the ſaid Circular Road and Wall of His Majeſty's Park the Phœnix, not more than Two Miles diſtant therefrom; or within the City of Cork or the City of Waterford, or the City of Limerick, (including all Places ſurrounded by the ſaid Cities reſpectively, and that Part of the City of Limerick called Saint Francis's Abbey), or within the Town of Belfaſt -	52 10 0
Within the Reſt of the reſpective Counties of the ſaid Cities of Cork, Waterford, and Limerick, or within One Mile thereof reſpectively, or within one Mile of the Town of Belfaſt, or of the Public Lamps therein, or in any Place within the Diſtrict of the Exciſe Office of Dublin, beyond the Circular Road and Wall of His Majeſty's Park the Phoenix, not diſtant more than Five Miles therefrom	31 10 0
Within the Cities of Armagh, Londonderry, and Kilkenny, and the Towns of Athlone, Ballinaſloe, Bandon, Carlow, Caſhel, Caſtlebar, Clonmell, Coleraine, Drogheda, Dundalk, Ennis, Enniſkillen, Galway, Kinſale, Liſburne, Longford, Loughrea, Mallow, Newry, New Roſs, Sligo, Tipperary, Tralee, Wexford, and Youghall, and within One Mile of the Market Houſe or Market Place therein reſpectively - - - -	26 5 0
In any other Place in Ireland - - - -	21 0 0
To keep a Tavern, Hotel, Club-Houſe, or Coffee Houſe -	2 2 0
To ſell by Auction; viz.	
Within the Diſtrict of the Metropolis or within Six Miles of the Caſtle of Dublin, or within the City of Cork, or the City of Waterford or the City of Limerick, (including all Places ſurrounded by the ſaid Cities reſpectively, and that Part of the City of Limerick called Saint Francis's Abbey) and within the Reſt of the reſpective Counties of the ſaid Cities, and in the Town of Belfaſt - - - -	10 10 0
In any other Part of Ireland - - -	5 5 0
To make Glaſs Bottles, and other Veſſels or Utenſils of Common Bottle Metal - - -	1 1 0
To exerciſe the Trade or Calling of a Hawker, Pedlar, Petty Chapman, or other Trading Perſon going from Place to Place in Ireland, and travelling either on Foot or with Horſe or other Beaſt of Burthen, or otherwiſe carrying to ſell or expoſing to Sale any Goods, Wares, or Merchandize; alſo Licences to travelling Tinkers and Caſters of Iron and Metal, and to Perſons hawking about Tea or Coffee for Sale - - -	2 2 0

	Duty. £. s. d.
And further, for every Horſe or other Beaſt bearing or drawing Burthen, which ſuch Perſon ſhall ſo travel with, or cauſe to be uſed for the Purpoſe of carrying or drawing his, her, or their Goods, Wares, or Merchandize -	2 2 0
To carry on the Trade of a Coachmaker or Maker of any Carriage chargeable with Duty - - - -	0 5 5
To carry on the Trade of ſelling Carriages chargeable with Duty by Way of Auction or on Commiſſion -	0 5 5
To let to Hire any Horſe for the Purpoſe of travelling Poſt by the Mile or from Stage to Stage - -	2 2 0
Any Requeſt Note or Requiſition for any Permit required to be granted by any Officer of His Majeſty's Revenue, or any Commiſſioner or Diſtributor of Stamps, or other Perſon duly authorized to grant the ſame, relative to any Excifeable or other Goods, and any Requeſt Note or Requiſition for any Certificate of any ſuch Permit required by Law -	0 1 0
Any Indenture, Leaſe, Bond, or other Deed, Inſtrument, or Writing, not charged with any other Stamp Duty; (except Indentures of Apprenticeſhip where no Apprentice Fee ſhall be given, or if any be given, ſuch Apprentice Fee ſhall not exceed the Sum of Ten Pounds;)	
If the ſame ſhall be ingroſſed written or printed on only One Skin, or Sheet or Piece of Vellum, Parchment, or Paper - - - - - -	0 10 0
And if the ſame ſhall be ingroſſed, written, or printed, on more than One Skin or Sheet or Piece of Vellum, Parchment, or Paper; Then,	
On the Firſt Skin or Sheet or Piece thereof -	0 10 0
On every other Skin or Sheet or Piece thereof -	0 5 0

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