ANNO QUINQUAGESIMO

GEORGII III. REGIS.

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CAP. XXXV.

An Act for altering the Mode of collecting the Duty on Inſurances againſt Loſs by Fire, upon Property in His Majeſty's Iſlands and Poſſeſſions in the *Weſt Indies*, and elſewhere beyond the Seas; and for exempting certain Bonds and Receipts from Stamp Duty, for giving Relief in certain Caſes of Stamps ſpoiled or miſuſed, and for explaining Part of an Act paſſed in the Forty-eighth Year of His Majeſty's Reign, for granting Stamp Duties in *Great Britain*.

[24th *May* 1810.]

WHEREAS by an Act paſſed in the Twenty-ſecond Year of His Majeſty's Reign, intituled, *An Act for charging a Duty on Perſons whoſe Property ſhall be inſured againſt Loſs by Fire*; a (22 G.3. c.48.) yearly Duty of One Shilling and Sixpence *per Centum* was impoſed upon all Sums inſured on any Property againſt Loſs by Fire, and all Perſons who ſhould publicly or privately inſure or keep any Office for inſuring Property againſt Loſs by Fire, were required to take out a Licence for that Purpoſe from the Commiſſioners of Stamps, and to enter into Bonds to His Majeſty for ſecuring the Payment of the Duties payable in reſpect thereof: And whereas the yearly Duty impoſed by the ſaid Act, together with an additional yearly Duty of Sixpence impoſed by a ſubſequent Act, was repealed by an Act paſſed in the Forty-fourth Year of His (44 G.3. c.98.)

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Majeſty's Reign, and a yearly Duty of Two Shillings and Sixpence *per Centum*, was thereby impoſed upon all Sums inſured on Property againſt Loſs by Fire, in lieu thereof, which new Duty is ſecured and collected by and under the Regulations and Proviſions of the ſaid Act of the Twenty-ſecond Year of His Majeſty's Reign: And whereas many Perſons having Property in *Trinidad*, and in others of His Majeſty's Iſlands and Poſſeſſions in the *Weſt Indies* and elſewhere beyond the Seas, cannot procure the ſame to be inſured againſt Loſs by Fire, to the Amount deſired by the public Corporations or Companies by whom Inſurances againſt Fire are moſt commonly made, and they cannot procure Inſurances to be made on ſuch Property by Individuals, becauſe of the Regulations of the ſaid Act of the Twenty-ſecond Year of His Majeſty's Reign, which are found inconvenient, as applied to them: 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 Parliament aſſembled, and by the Authority of the ſame, That from and after the paſſing of this Act, it ſhall be lawful for any Perſon or Perſons in *Great Britain*, to inſure any Houſes, Buildings, Goods, Wares, Merchandize, or other Property ſituated and being in any of the Iſlands, Settlements, or Territories belonging to or under the Dominion of His Majeſty, His Heirs or Succeſſors, in the *Weſt Indies*, or elſewhere beyond the Seas, againſt Loſs or Damage by Fire, without taking out a Licence and entering into a Bond to His Majeſty, purſuant to the Directions and Regulations of the ſaid Act, of the Twenty-ſecond Year of His Majeſty's Reign, and without being liable to the ſaid yearly Duty impoſed by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, but ſubject nevertheleſs to the Regulations and Reſtrictions hereinafter contained.

Houſes, &c. in the Weſt Indies, &c. may be inſured againſt Fire, without taking out a Licence purſuant to 22 G. 3. c. 48. or being liable to the Duty under 44 G. 3. c. 98.

II. And be it further enacted, That in lieu of the ſaid yearly Duty impoſed by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, there ſhall be raiſed, levied, and paid from and after the paſſing of this Act, unto and for the uſe of His Majeſty, His Heirs and Succeſſors, in and throughout *Great Britain*, for and in reſpect of every Policy of Aſſurance or Inſurance or other Inſtrument, by whatever Name the ſame ſhall be called, whereby any Inſurance ſhall be made by any Perſon or Perſons not being licenſed as aforeſaid, of or upon any Building, Goods, Wares, Merchandize, or other Property ſituated and being in any of the Iſlands, Settlements, or Territories belonging to or under the Dominion of His Majeſty, His Heirs, or Succeſſors in the *Weſt Indies*, or elſewhere beyond the Seas, from Loſs or Damage by Fire, or for or in reſpect of the Vellum, Parchment, or Paper upon which any ſuch Policy or Inſtrument ſhall be written or printed, the Duty following; (that is to ſay) If the whole Sum thereby inſured ſhall not exceed One hundred Pounds, a Duty of Two Shillings and Sixpence; and if the whole Sum thereby inſured ſhall exceed One hundred Pounds, then for every One hundred Pounds, and alſo for any fractional Part of One hundred Pounds, whereof the ſame ſhall conſiſt, a Duty of Two Shillings and Sixpence, over and beſides the Duty of One Shilling, charged on every ſuch Policy or Inſtrument by an Act paſſed in the Forty-eighth Year of His Majeſty's Reign.

Duty to be paid for ſuch Inſurances.

III. And be it further enacted, That no ſuch Inſurance ſhall be made by any Perſon or Perſons, not being licenſed as aforeſaid, for any

Such Inſurances to be made only for a Year.

longer Period of Time than Twelve Calendar Months, either abſolutely or conditionally, in and by any One Policy or Inſtrument, and that every Policy or Inſtrument, whereby any ſuch Inſurance ſhall be made or attempted to be made by any Perſon or Perſons not being licenſed as aforeſaid, for any longer Period of Time, either abſolutely or conditionally, ſhall be wholly null and void to all Intents and Purpoſes, and the Perſon or Perſons making or attempting to make ſuch Inſurance, ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

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

IV. And be it further enacted, That the ſaid Duties hereby granted ſhall be under the Care and Management of the Commiſſioners for the Time being appointed and authorized by His Majeſty, His Heirs or Succeſſors, to manage the Duties on Stamped Vellum, Parchment, and Paper, which ſaid Commiſſioners, and the major Part of them, are hereby empowered and required to provide proper and ſufficient Stamps or Dies for expreſſing and denoting the ſaid Duties hereby granted, or the Amount thereof reſpectively upon the Vellum, Parchment, or Paper chargeable therewith, and to alter and renew the ſame from Time to Time as Occaſion ſhall require, and alſo to employ ſuch Officers and Perſons under them, and to do all ſuch other Acts and Things as ſhall be thought neceſſary or expedient for effectually raiſing and collecting the ſaid Duties hereby granted, and for putting this Act into Execution in the like and in as full and ample Manner as they or any former Commiſſioners are or have been authorized to do for the raiſing and collecting of any former Stamp Duties, or for putting into Execution any Act or Acts of Parliament relating thereto.

Who may uſe the Stamps heretofore provided, &c.

V. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners to uſe any of the Stamps or Dies heretofore provided to denote any former Stamp Duties for the Purpoſe of expreſſing and denoting the ſaid Duties hereby granted, or the Amount thereof, and alſo to uſe Two or more Stamps for denoting the Amount of the Duties hereby granted, as Occaſion may require, until a ſingle Stamp ſhall be provided for that Purpoſe.

Penalty on forging Stamps.

VI. And be it further enacted, That if any Perſon or Perſons ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited, any Stamp or Die which ſhall be provided, made, or uſed in purſuance of this Act, or any Stamp or Die which ſhall have been provided, made, or uſed in purſuance of any former Act or Acts relating to any Stamp Duty or Duties, or ſhall forge, counterfeit, or reſemble, or cauſe or procure to be forged, counterfeited, or reſembled, the Impreſſion of any ſuch Stamp or Die as aforeſaid, upon any Vellum, Parchment, or Paper, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the Duties hereby granted; or if any Perſon or Perſons ſhall utter, or ſell, or expoſe to Sale, any Vellum, Parchment, or Paper, having thereupon the Impreſſion of any ſuch forged or counterfeited Stamp or Die, or any ſuch forged, counterfeited, or reſembled Impreſſion as aforeſaid, knowing the ſame reſpectively to be forged, counterfeited, or reſembled; or if any Perſon or Perſons ſhall privately and ſecretly uſe any Stamp or Die by this or any former Act directed or allowed to be uſed for denoting any of the Duties granted by this or any former Act, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties hereby granted, then every Perſon

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ſo offending and being thereof lawfully convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony without Benefit of Clergy.

Powers of former Acts relating to Stamp Duties extended to this Act.

VII. And be it further enacted, That all the Powers, Proviſions, Clauſes, Regulations and Directions, Fines, Forfeitures, Pains, and Penalties, contained in and impoſed by any former Act or Acts of Parliament relating to any Stamp Duties, ſhall be of full Force and Effect with reſpect to the Duties hereby granted, as far as the ſame are or ſhall be applicable in all Caſes, Matters, and Things not hereby expreſsly provided for, and ſhall be obſerved, applied, enforced, and put in Execution for the raiſing, levying, collecting, and ſecuring of the ſaid Duties hereby granted, and otherwiſe relating thereto, ſo far as the ſame ſhall be conſiſtent with the expreſs Proviſions of this Act, as fully and effectually to all Intents and Purpoſes as if the ſame had been herein repeated and ſpecially enacted with Reference to the ſaid Duties hereby granted.

Stamps to be given in lieu of improper ones that have been uſed through Inadvertence.

VIII. Provided always, and be it further enacted, That if any ſuch Policy or Inſtrument of Inſurance as aforeſaid ſhall be ſubſcribed or underwritten by any Perſon or Perſons for Part only of the Sum intended to have been thereby inſured, and for which the ſame ſhall have been ſtamped, ſo that a greater Duty ſhall have been paid for the ſame than is hereby required; or if any ſuch Policy or Inſtrument of Inſurance ſhall be inadvertently ſubſcribed or underwritten by any Perſon or Perſons for any greater Sum in the Whole than the Sum for which the ſame ſhall have been ſtamped, whereby the ſame will be unavailable in Law; and if in either of the ſaid Caſes the aſſured ſhall procure another Policy or Inſtrument of Inſurance, duly ſtamped, to be ſubſcribed or underwritten for the ſame Riſk, and for the ſame Sum as ſhall have been ſubſcribed or underwritten upon the Firſt Policy or Inſtrument, and ſhall produce the ſame to the Commiſſioners of Stamps within One Calendar Month after the laſt Subſcription upon the Firſt Policy or Inſtrument; and if in the latter Caſe it ſhall be proved to the Satisfaction of the ſaid Commiſſioners that a greater Sum was ſubſcribed or underwritten upon the Firſt Policy or Inſtrument through Inadvertence and by Miſtake, then it ſhall be lawful for the ſaid Commiſſioners to allow as ſpoiled, and to cancel the Stamps on the Firſt Policy or Inſtrument, and to give other Stamps of the ſame Deſcription and Value, or otherwiſe at their Diſcretion, where it ſhall appear to them to be expedient, Stamps of any other Deſcription, and of equal Value in lieu thereof.

Duties to be paid to the Receiver General of Stamps, who ſhall pay the ſame into the Bank.

IX. And be it further enacted, That all the Monies to ariſe from the Duties granted by this Act ſhall be paid into the Hands of the Receiver General of the Duties on ſtamped Vellum, Parchment and Paper, who ſhall from Time to Time pay the ſame into the Bank of *England* for ſafe Cuſtody, purſuant to the Act in that Caſe made and provided, and ſhall thereafter pay the ſame, together with the Monies ariſing from the other Duties under the Management of the Commiſſioners of Stamps (except thoſe on Lottery Licences and Shares of Tickets) after deducting the Charges of raiſing, collecting, and accounting for the ſame, and all other Charges firſt payable thereout into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, in one Sum, at ſuch Times and in ſuch Manner as the preſent Stamp Duties are by the Laws in force directed to be paid; and that

the Money ſo paid into the ſaid Receipt ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Appropriation of the Money ariſing by this Act.

X. And be it further enacted, That the clear Monies ariſing from the Duties hereby granted ſhall go and be conſidered as Part of the yearly Sum of Three millions nine hundred and fifty-ſix thouſand ſeven hundred and ninety Pounds and Ten-pence, directed to be ſet apart in the Exchequer, by the Act paſſed in the Forty-eighth Year of His Majeſty's Reign herein before referred to, and entitled an *Act* for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Inſtruments, and the Duties on Legacies and Succeſſions to Perſonal Eſtate upon Inteſtacies now payable in *Great Britain*, and for granting new Duties in lieu thereof; and that the yearly Sum of Thirty two thouſand Pounds, Part of the yearly Sum of Forty-two thouſand Pounds, by the ſaid laſt-mentioned Act, required to be paid by the Governor and Company of the Bank of *England*, as a Compenſation for the Exemption of their Notes and Bills from Stamp Duty, ſhall be ſet apart at the Exchequer in Addition to the ſaid yearly Sum of Three millions nine hundred and fifty-ſix thouſand ſeven hundred and ninety Pounds and Ten-pence; and that the Remainder of the ſaid yearly Sum of Forty thouſand Pounds ſhall be deemed an Addition to the public Revenue of *Great Britain*, for the Purpoſe of defraying the increaſed annual Charge occaſioned by any Loan made or Stock created by virtue of any Act or Acts paſſed in the Forty-eighth Year of His Majeſty's Reign.

Bonds of Collectors of Aſſeſſed Taxes, &c. for ſecuring the Money collected by them, though on unſtamped Paper, valid.

Perſons indemnified: and Bonds exempted from Stamp Duty.

XI. And whereas the Bonds by Law required to be entered into by the Collectors of the Aſſeſſed Taxes and Property Tax, for ſecuring the due Payment of the Monies collected by them were exempted from Stamp Duty by an Act paſſed in the Forty-third Year of His Majeſty's Reign; but the Exemption was not repeated in the Acts of the Forty-fourth and Forty-eighth Years of His Majeſty's Reign for granting new Stamp Duties, whence a Doubt hath ariſen concerning the ſame, be it therefore further enacted, That all Bonds which have been entered into before the paſſing of this Act by any Collectors of the Aſſeſſed Taxes and Property Tax, and their Sureties, for the due Payment of the Monies collected by them, or otherwiſe relating to their Offices on unſtamped Paper or Parchment, ſhall nevertheleſs be deemed good and valid; and that all Perſons ſhall be indemnified from all Penalties and Forfeitures on account thereof; and that all ſuch Bonds to be entered into after the paſſing of this Act ſhall be exempted from all Stamp Duties.

Receipts taken by Paymaſters of Exchequer Bills without Stamps, valid. Such Receipts exempted from Stamp Duties.

XII. And whereas the Paymaſters of Exchequer Bills have hitherto inadvertently taken Receipts for the Monies paid by them in diſcharge of ſuch Bills on unſtamped Paper, under a Miſapprehenſion that ſuch Receipts were not liable to a Stamp Duty, be it therefore further enacted, That all Receipts on unſtamped Paper, taken by the Paymaſters of Exchequer Bills for either Principal or Intereſt Monies paid by them in diſcharge of any ſuch Bills at any Time before the paſſing of this Act ſhall nevertheleſs be deemed good and valid; and that all Perſons who ſhall have given ſuch Receipts, as well as the ſaid Paymaſters, ſhall be indemnified from all Penalties and Forfeitures on account thereof, and that from and after the paſſing of this Act all Receipts or Diſcharges to be

given for or upon the Payment of any Principal or Intereſt Monies ſecured by Exchequer Bills, ſhall be exempted from all Stamp Duties.

Improper Stamps, for denoting the ad valorem Duties, where inadvertently uſed, may be cancelled, and others given, &c.

XIII. And whereas Miſtakes have been frequently made in the uſe of Stamps iſſued for denoting the *ad valorem* Duties granted by the aforeſaid Act of the Forty-eighth Year of His Majeſty's Reign, and ſome Perſons have uſed Stamps of much greater Value than were neceſſary, and others have uſed Stamps for Inſtruments not liable to a Stamp Duty, and others, without Intention of Fraud have uſed Stamps of leſs Value than were neceſſary, but ſtill of conſiderable Value, whereby many Perſons have ſuſtained a conſiderable Loſs, as the Commiſſioners of Stamps are not authorized to give Relief in ſuch and the like Caſes, but which it is expedient that they ſhould be enabled to do under certain Reſtrictions; be it therefore further enacted, That from and after the paſſing of this Act, where any Perſon ſhall have inadvertently uſed for or upon any Inſtrument liable to a Stamp Duty under the ſaid Act of the Forty-eighth Year of His Majeſty's Reign, any Stamp or Stamps of greater Value than the Inſtrument required by the Sum of Fifty Shillings or upwards, and alſo where any Perſon ſhall have inadvertently uſed any Stamp or Stamps of the Value of Fifty Shillings or upwards, for or upon any Inſtrument not liable to any Stamp Duty, and alſo where any Perſon ſhall have inadvertently uſed for or upon any Inſtrument liable to a Stamp Duty under the ſaid Act of the Forty-eighth Year of His Majeſty's Reign, any Stamp or Stamps of the Value of Fifty Shillings or upwards (excluſive of any progreſſive Duty) but which ſhall be of leſs Value than the Inſtrument required, it ſhall be lawful for the Commiſſioners of Stamps to allow as ſpoiled and to cancel the Stamp or Stamps miſuſed in the ſeveral Caſes aforeſaid, and to give another Stamp or Stamps of the ſame Deſcription and Value, or otherwiſe, at their Diſcretion, where it ſhall appear to them to be expedient, Stamps of any other Deſcription and of equal Value in lieu thereof, and to cauſe the Inſtrument bearing the Stamp or Stamps miſuſed if liable to any Duty to be ſtamped with the proper Stamp or Stamps for denoting the Duty chargeable thereon upon Payment of ſuch Duty, without demanding any Penalty in reſpect thereof; or if another Inſtrument of the ſame Tenor and Effect ſhall be produced duly ſtamped and duly executed, and the Inſtrument bearing the Stamp or Stamps miſuſed ſhall be delivered up to be cancelled, it ſhall be lawful for the ſaid Commiſſioners to allow as ſpoiled, and to cancel the Stamp or Stamps thereon, and to give another Stamp or Stamps of the ſame Deſcription and Value, or otherwiſe, at their Diſcretion, where it ſhall appear to them to be expedient, Stamps of any other Deſcription and of equal Value in lieu thereof: Provided always, that the Application for ſuch Relief as aforeſaid ſhall be made within Three Calendar Months after the paſſing of this Act or within Two Calendar Months after the Date of the Inſtrument bearing the Stamp or Stamps miſuſed; and provided it ſhall be made appear to the Satisfaction of the ſaid Commiſſioners, in Caſes where the Stamp or Stamps miſuſed ſhall be of leſs Value than the Inſtrument required, that the ſame were ſo uſed by Miſtake, or under a Miſapprehenſion of the Law, and without any Intention to avoid or delay the Payment of the full Duty charged on ſuch Inſtrument.

Conditions.

Commiſſioners of Stamps may give other Stamps

XIV. And be it further enacted, That from and after the paſſing of this Act, it ſhall be lawful for the Commiſſioners of Stamps to allow as ſpoiled, and to cancel, and in the Manner aforeſaid to give other Stamps

in lieu of all such Stamps as shall have been used for or upon any Instruments which shall have been executed or signed by any of the Parties thereto, but which by reason of any Mistake therein shall be afterwards found unfit for the Purpose intended, or which by reason of the Death of any Party thereto, without having executed or signed the same, cannot be compleated so as to effect the Transaction intended in the Form proposed, and which shall in consequence be cancelled and delivered up to the said Commissioners as useless, provided the Application for the Relief hereby given shall be made within Three Calendar Months after the passing of this Act, or within Two Calendar Months after the Date of the Instrument in question, and provided the Facts upon which the said Commissioners are hereby authorized to give Relief shall be fully proved by Affidavit or otherwise to their Satisfaction.

for such as may be spoiled or found unfit to be used, through Mistake, &c.

XV. And be it further enacted, That where the Commissioners of Stamps have already the Power of allowing and cancelling spoiled Stamps, and of giving others of the same Description and Value in lieu thereof, it shall be lawful for the said Commissioners at their Discretion, where it shall appear to them to be expedient to give Stamps of any other Description and of equal Value with the Stamps cancelled in lieu thereof.

Stamps, in Cases of Cancel, may be given of other Descriptions.

XVI. And be it further enacted, That from and after the passing of this Act, all Instruments for or upon which any Stamp or Stamps have been or shall be used, of equal or greater Value than the Instruments required, but not of the proper Denomination, shall nevertheless be deemed valid and effectual in the Law, except in those Cases where the Stamps used on such Instruments shall have been specially appropriated to any other Instrument by having its Name on the Face thereof.

Stamps of equal or greater Value though not of the proper Denomination, deemed valid.

XVII. And whereas Doubts have been entertained whether the Exemption contained in the Schedule to the said Act of the Forty-eighth Year of His Majesty's Reign, of certain Leases and Tacks of Lands, Hereditaments or heritable Subjects from the *ad valorem* Duties thereby granted on Conveyances upon the Sale of Property, extends to Leases and Tacks not exceeding the Term or Interest specified in such Exemption, granted in pursuance of a previous Contract or Agreement to any other Person or Persons than the Person or Persons with whom such Contract or Agreement was made, or his, her, or their Heirs, Executors, Administrators, or Assigns, in consideration of a Sum of Money paid or secured, or agreed to be paid to the Person or Persons with whom such Contract or Agreement was made, or his, her, or their Heirs, Executors, Administrators or Assigns, for his, her, or their Right or Interest, in the Property comprized in such Leases and Tacks, and some such Leases have been made and stamped as if the same did not fall within the said Exemption, whilst others have been made without Stamps for denoting the Payment of the said *ad valorem* Duties, and without Regard to the Provisions of the said last-mentioned Act, relating to Conveyances upon the Sale of Property, under the Supposition that the said Exemption did extend thereto; be it therefore further enacted, That all Leases and Tacks of the Description aforesaid, which have been made or shall be made before or upon the First Day of *August* One thousand eight hundred and ten, without Payment of the said *ad valorem* Duties, shall be deemed and taken to have been within

Leases and Tacks of Lands of the Description herein specified, made on or before August 1, 1810, deemed to be exempted from the ad valorem Duties:

within the Scope of the ſaid Exemption at the Time of the making thereof, and that all Perſons ſhall be indemnified from all Penalties and Forfeitures in reſpect of the ſame; and that from and after the ſaid Firſt Day of *Auguſt* One thouſand eight hundred and ten, the ſaid Exemption ſhall not extend or be deemed or conſtrued to extend to any Leaſes or Tacks of the Deſcription aforeſaid, which ſhall be made at any Time after that Day.

From Aug. 1, 1810, ſuch Exemption not to be extended.

XVIII. And be it further enacted, That this Act may be varied, altered, or repealed by any Act or Acts to be made in this Seſſion of Parliament.

Act may be varied or repealed this Seſſion.

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