ANNO QUINQUAGESIMO

GEORGII III. REGIS.

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C A P. LXXVI.

An Act to repeal certain Duties under the Care of the Commiſſioners for managing the Stamp Duties in *Ireland*, and to grant new and additional Duties, and to amend the Laws relating to the Stamp Duties in *Ireland*. [15th *June* 1810.]

Moſt Gracious Sovereign,

WHEREAS it is expedient to repeal certain Rates and Duties upon ſtamped Vellum, Parchment, and Paper, and upon other Articles and Things under the Care of the Commiſſioners for managing the Stamp Duties in *Ireland*; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That all and ſingular the Duties upon, or for, or in reſpect of the ſeveral Articles, Matters and Things, mentioned in Schedule A. to this Act annexed, under the Care and Management of the Commiſſioners for managing the Duties upon ſtamped Vellum, Parchment, and Paper in *Ireland*, and alſo all Allowances whatever on the Purchaſe of any Stamps in *Ireland*, granted and made payable by any Act or Acts in force in *Ireland*, ſhall, from and after the Commencement of this Act, ceaſe and determine, ſave and except as hereinafter and in the Schedule hereunto annexed is excepted, and ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears of Duties, or Allowances remaining unpaid, and in all Caſes relating to any Offence, Fine, Penalty, or Forfeiture, which ſhall have been committed or incurred under the ſaid Acts, or any of them, on or before the Commencement of this Act.

Former Duties on Stamps on Articles in Schedule A. annexed; and all former Allowances, repealed.

6 H

II. And

II. And whereas 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 Support of Your Majeſty's Government, have reſolved to grant to Your Majeſty ſeveral new and other Duties on ſtamped Vellum, Parchment, and Paper, and other Articles and Things under the Management of the Commiſſioners of Stamp Duties in *Ireland*; and do moſt humbly beſeech Your Majeſty that it may be enacted; and be it therefore enacted, That, from and after the Commencement of this Act, in lieu and inſtead of the ſaid Duties and Allowances by this Act repealed, there ſhall be raiſed, levied, collected, and paid in *Ireland*, unto His Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Inſtruments, Articles, Matters, and Things mentioned, enumerated and deſcribed in the Schedule marked A. to this Act annexed, the ſeveral Sums of Money and Duties, as they are reſpectively inſerted, deſcribed and ſet forth, in Words and Figures in the ſaid Schedule A.; and that there ſhall be made, allowed, and paid, for or in reſpect of all ſuch Articles, Matters, and Things, as are inſerted, enumerated. and deſcribed in the Schedule marked B. to this Act annexed, the ſeveral Allowances or Sums of Money reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedule marked B. any thing in any former Act or Acts contained to the contrary notwithſtanding; and that no Sum or Sums of Money ſhall be paid or given in the Nature of Diſcount or Allowance, on the Purchaſe of Stamps, other than ſuch as is and are expreſſed and directed in the ſaid Schedule marked B. any thing in any former Act or Acts to the contrary notwithſtanding, and in the ſaid Schedules marked A. and B. ſhall be deemed and taken as Part of this Act.

New Stamp Duties granted as in Schedule A. and Allowances according to Schedule B.

III. And be it further enacted, That the ſeveral Duties and Allowances by this Act granted and made payable, (ſave and except Duties leſs than Sixpence, and Duties exceeding Sixpence and leſs than One Shilling), ſhall be paid and payable according to the Amount thereof in *Britiſh* Currency; and that in all Caſes where any Duties of Stamps, 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, and the Duties and Allowances in reſpect thereof, ſhall be eſtimated, calculated, and taken in *Britiſh* Currency.

Duties, &c. (except under 6d. &c.) payable in Britiſh Currency.

IV. And be it further enacted, That the ſeveral Duties and Allowances hereby granted and made payable ſhall be under the Government, Care, and Management of the Commiſſioners for the Time being appointed to manage the Duties upon ſtamped Vellum, Parchment, and Paper in *Ireland*.

Duties under Management of Commiſſioners of Stamps.

V. And be it further enacted, That from and after the Commencement of this Act, no Perſon or Perſons dealing in Hats, either as a Manufacturer or Importer of Hats, or as a Wholeſale or Retail Dealer therein, ſhall have in his, her, or their Cuſtody or Poſſeſſion, any Hat lined, mounted, or ornamented, without having permanently affixed and appearing in a conſpicuous Place therein, the Stamp to which ſuch Hat would at the Time be liable had it been uttered, vended, or ſold, upon pain that every Perſon and Perſons offending in either of the ſaid Caſes ſhall forfeit and pay to ſuch Perſon or Perſons as ſhall ſue for the ſame, the Sum of Ten Pounds for every Hat which ſhall not have permanently affixed therein as aforeſaid ſuch Stamp as aforeſaid.

Dealers ſhall have Stamps permanently fixed in Hats.

Penalty on distributing Hand Bills unstamped.

VI. And be it further enacted, That in case any Person or Persons shall hawk, carry about, disperse or distribute any Hand Bill, not being stamped or marked with the Stamp Duty, by law required, every such Person being thereof convicted before any Justice of the Peace, by his or her Confession, or by the Oath of One or more credible Witness or Witnesses, or upon the View of such Justice, shall forfeit Five Shillings to the Person who shall prosecute for the same, and in Default of immediate Payment thereof, shall and may be committed by such Justice to any Common Gaol within his Jurisdiction for any Time not exceeding One Week, or until he or she shall pay such Penalty, and it shall and may be lawful for any Person to seize, apprehend, and carry before any Justice of the Peace of the County, City, or Place, where such Offence shall be committed, any such Person so offending as aforesaid.

Penalty on Printers printing unstamped Hand Bills.

VII. And be it further enacted, That if any Printer shall print or cause to be printed any unstamped Hand Bill, containing a single Advertisement, such Hand Bill being subject to a Stamp Duty, and shall be convicted thereof before any Justice of the Peace, upon his, her, or their own Confession, or upon the Oath of a credible Witness, such Printer shall for every such Offence forfeit the Sum of Five Pounds to any Person who shall prosecute for the same.

Penalty on Proctors charging for Stamps not actually used 100l.

VIII. And be it further enacted, That if any Proctor in any Ecclesiastical Court, or in the Court of Admiralty in *Ireland*, who shall not have previously paid the full Amount of the Stamp Duty by Law charged and payable on any Warrant to appear for any Plaintiff or Defendant promovant or impugnant, or to prosecute or defend any Suit, or to confess Judgement therein, or on any Monition, Process, Pleading, Rule, Order, Record, Instrument, or Proceeding whatsoever, in any Suit shall charge to the Plaintiff or Defendant promovant or impugnant, in such Suit, or shall receive from such Plaintiff or Defendant promovant or impugnant, 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, Monition, Process, Pleading, Rule, Order, Record, Instrument, or Proceeding, duly stamped as is required by Law, for which such Charge shall be made, or such Amount shall be received, such Proctor shall for every such Offence forfeit the Sum of One hundred Pounds.

Warrant of Attorney shall be filed in Ecclesiastical and Admiralty Courts before issuing of Process, or entering Appearance for the Party.

IX. And be it further enacted, That, from and after the Commencement of this Act, no Monition, nor any Process or Mandate to require the Appearance of any Person or Persons whatsoever in any Suit, shall issue or pass the Seal of any Ecclesiastical Court, or of the Court of Admiralty in *Ireland*, nor shall any Appearance be received or entered in any Suit in any of the said Courts, unless and until the Proctor who shall issue such Process or Mandate, or who shall enter such Appearance, shall first file or cause to be filed with the proper Officer of the Court who shall issue such Process or Mandate, or shall enter or file such Appearance, a Warrant of Attorney duly stamped from the Person or Persons at whose Suit or on whose Behalf such Process or Mandate shall so issue, or such Appearance shall be entered, empowering such Proctor to issue such Process or Mandate, or to enter such Appearance, as the Case may be.

X. And

Penalties paid in Britiſh Currency.

X. And be it further enacted, That all Penalties and Forfeitures by this Act inflicted and made payable, ſhall be paid and payable in *Britiſh* Currency; and 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 the Reign of His preſent Majeſty, 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 all and every or any other Act and Acts for the granting of Stamp Duties, or for the amending of the Laws for regulating 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, enforcing, and ſecuring the Duties and Allowances by this Act granted and made payable, and for the Recovery and Levying of all Penalties and Forfeitures inflicted by this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame had been hereby re-enacted with relation to the Duties and Allowances by this Act granted and made payable, and to the Penalties and Forfeitures hereby inflicted, except only 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 any or either of them contained, are expreſsly altered or repealed, or otherwiſe provided for by this Act, or by any other Act or Acts in force in *Ireland*.

Powers (of former Acts, 43 G. 3. c. 21. &c.) applied to this Act.

Regulations as to Licences for ſelling Spirits.

XI. And be it further enacted, That any Licence to ſell Spirituous Liquors, Wine, Beer, Porter, Ale, Cyder or Perry, Metheglin or Mead, by Retail, the Stamp Duty whereon ſhall exceed the Sum of Eleven Pounds, ſhall authorize the Perſon licenſed thereby to ſell Spirituous Liquors in any Quantity whatever, great or ſmall, without any further or other Licence: Provided always, that no Perſon, the Stamp Duty on the Licence to whom to ſell ſuch Liquors by Retail ſhall be leſs than Twenty-two Pounds, ſhall be authorized by ſuch Licence to ſell Spirits in any Quantities exceeding Two Gallons; but that if any ſuch Perſon, on whoſe Licence any ſuch Stamp Duty leſs than Twenty-two Pounds ſhall be paid, ſhall pay ſuch additional Stamp Duty as ſhall make the whole Stamp Duty paid by ſuch Perſon amount to Twenty-two Pounds, ſuch Perſon ſhall be authorized to ſell Spirituous Liquors in any Quantities whatever, great or ſmall, without any further or other Licence: Provided alſo, that no Licence whatever ſhall authorize any Perſon not being a Retailer, or Grocer, to ſell Spirituous Liquors in Quantities leſs than Two Gallons, nor ſhall authorize any Grocer to ſell in Quantities leſs than Two reputed Quarts, nor ſhall authorize any Factor or other Perſon, not being a Diſtiller or Importer of Spirits, to ſell Spirituous Liquors in Quantities leſs than Fifty Gallons.

49 G. 3. c. 57.

XII. And whereas by an Act made in the laſt Seſſion of Parliament, intituled, *An Act for improving the Quality of Beer in* Ireland, *by further preventing the Uſe of unmalted Corn, or any deleterious or unwholeſome Ingredients therein, and for the better Securing the Collection of the Malt Duties in* Ireland; it was among other Things enacted, that it ſhould not be lawful for any Perſon licenſed to ſell Spirituous Liquors, Wine, Beer, Ale, and Cyder, by Retail, in the Cities of *Dublin*, *Cork*, *Waterford*, or *Limerick*, to require, demand, or receive any Certificate from the Commiſſioners of Exciſe, for the Purpoſe of claiming any Bounty in reſpect of any Quan-

tity of Strong Beer or Ale, that such Person might have sold by Retail in the Year ending the Twenty-ninth Day of *September* One thousand eight hundred and nine, or within any subsequent Year, and that it should not be lawful for the Commissioners of Excise to give or grant any such Certificate, nor for the Commissioners of Stamp Duties in *Ireland* to pay any Bounties to any such Person in respect of any Quantity of Strong Beer or Ale sold by such Person by Retail, within the said Year, or within any subsequent Year: And whereas by a Clerical Error, the Words "the Year ending the Twenty-ninth "Day of *September* One thousand eight hundred and nine," were inserted, instead of the Words, "the Year ending the Twenty-ninth "Day of *September* One thousand eight hundred and ten;" be it therefore enacted, That it shall and may be lawful for any Person licensed to sell Spirituous Liquors, Wine, Beer, Ale, and Cyder, by Retail, in the Cities of *Dublin*, *Cork*, *Waterford*, or *Limerick*, to require, demand, and receive any such Certificate from the Commissioners of Excise, for the Purpose of claiming any such Bounty, in respect of any Quantity of Strong Beer or Ale, that such Person may have sold by Retail in the Year ending on the Twenty-ninth Day of *September* One thousand eight hundred and nine, but not within any subsequent Year; and that it shall be lawful for the Commissioners of Excise to give or grant any such Certificate, and for the Commissioners of Stamp Duties in *Ireland*, to pay any such Bounties to such Persons, in respect of any Quantity of Strong Beer or Ale, sold by such Person by Retail, within such Year ending the Twenty-ninth Day of *September* One thousand eight hundred and nine only, under the Regulations and Directions of any Act in force immediately before the passing of the said recited Act of the last Session of Parliament, any Thing in the said recited Act to the contrary notwithstanding.

Bounty to Spirit Retailers selling Beer may be paid for the Year ending Sept. 29, 1809.

XIII. And be it enacted, That every and any Penalty and Forfeiture incurred by any Person for having sold Spirituous Liquors, Wine, Beer, Ale, or Cyder, by Retail, without Licence, shall and may be recovered before any one Justice of the Peace within his Jurisdiction, in Manner directed by an Act made in the Forty-fifth Year of His present Majesty's Reign, intituled, *An Act 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, although such Penalty or Forfeiture may exceed the Sum of Twenty Pounds; any Thing in the said recited Act of the Forty-fifth Year, or any Act or Acts for amending the same, to the contrary in anywise notwithstanding.

Penalties against Persons retailing Spirits without Licence may be recovered before a Justice though exceeding 20*l*.

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

Act may be altered this Session.

XV. And be it further enacted, That this Act shall commence and take Effect immediately on and after the Expiration of One Calendar Month after the Day of the passing thereof, and shall be in force from that Time forward and not sooner.

Commencement of this Act.

SCHEDULES to which this Act refers.

SCHEDULE (A.)

For and upon 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, Matters, or Things, or any Part thereof, except as otherwiſe particularly provided, the reſpective Duties following; that is to ſay,

	£.	s.	d.
Any Grant from His Majeſty, His Heirs, and Succeſſors, which ſhall paſs the Great Seal of Ireland, out of the Civil Liſt, or out of any other Fund, not being part of the Supplies of the Year, or appropriated by Parliament;			
Of any definite and certain Sum or Sums of Money,			
Not amounting to 100l.	1	10	0
Amounting to 100l. and not amounting to 250l.	4	0	0
Amounting to 250l. and not amounting to 500l.	10	0	0
Amounting to 500l. and not amounting to 750l.	20	0	0
Amounting to 750l. and not amounting to 1,000l.	30	0	0
Amounting to 1,000l. or upwards; for every 100l. thereof,	5	0	0
Or of any Annuity or Penſion,			
Not amounting to 100l. per Annum,	1	10	0
Amounting to 100l. and not amounting to 200l. per Annum,	4	0	0
Amounting to 200l. and not amounting to 400l. per Annum,	10	0	0
Amounting to 400l. and not amounting to 600l. per Annum,	20	0	0
Amounting to 600l. and not amounting to 800l. per Annum,	30	0	0
Amounting to 800l. and not amounting to 1,000l. per Annum,	40	0	0
Amounting to 1,000l. per Annum, or upwards,	50	0	0
But where any ſuch Grant of Annuity or Penſion ſhall be made in confirmation or by way of Renewal only of any former Grant of the like Amount and Deſcription, then only a Duty of	1	10	0
And where ſeveral and diſtinct Annuities or Penſions ſhall be granted to or for the Benefit of different Perſons by the ſame Inſtrument, the proper Duty ſhall be charged in reſpect of each Annuity or Penſion; but where the Grant ſhall be of any Annuity or Penſion, to or for the Benefit of Two or more Perſons jointly, the Duty ſhall be charged in reſpect of the whole.			
Any Grant or Appointment by His Majeſty, His Heirs, or Succeſſors, of or to any Office or Employment, by Letters Patent, Deed, or other Writing;			
Where the Salary, Fees, and Emoluments appertaining thereto ſhall not amount to 50l. per Annum	1	10	0
And where the ſame ſhall amount to 50l. and not amount to 100l. per Annum,	3	0	0
And where the ſame ſhall amount to 100l. and not amount to 200l. per Annum,	5	0	0
And where the ſame ſhall amount to 200l. and not amount to 300l. per Annum,	10	0	0
And where the ſame ſhall amount to 300l. and not amount to 500l. per Annum,	20	0	0
And where the ſame ſhall amount to 500l. and not amount to 750l. per Annum,	30	0	0
And where the ſame ſhall amount to 750l. and not amount to 1,000l. per Annum,	40	0	0
And where the ſame ſhall amount to 1,000l. and not amount to 1,500l. per Annum,	50	0	0
And where the ſame ſhall amount to 1,500l. and not amount to 2,000l. per Annum,	75	0	0
And where the ſame ſhall amount to 2,000 l. and not amount to 3,000l. per Annum,	100	0	0
And where the ſame ſhall amount to 3,000l. per Annum, or upwards,	150	0	0
The ſaid Fees and Emoluments to be eſtimated according to the average Amount			

	£.	s.	d.
thereof for Three Years preceding, where practicable; and in other Cases according to the best Information that can be obtained.			
And where any such Grant or Appointment shall be made to, or of Two or more Persons jointly, with separate and distinct Salaries, Fees, or Emoluments; the same shall be charged with a separate and distinct Duty, in respect of each Person, according to the Amount of the Salary, Fees, and Emoluments appertaining to each Person.			
Provided always, that no Duty shall be charged in respect of any Person, to whom any Office or Employment shall be granted anew, upon the Revocation of any former Grant or Appointment, and who shall have paid a Stamp Duty on any former Grant or Appointment, unless the Salaries, Fees, and Emoluments appertaining to such Person shall be in any Manner augmented; and, in that Case, a Duty shall be charged, in respect of such Person, only in proportion to the Amount of the Augmentation.			
Provided also, that no Duty shall be charged upon, or in respect of, more than one Skin, or piece of Vellum, or Parchment, on which any such Grant may be engrossed, printed, or written.			
Any Bond given pursuant to the Directions of any Act of Parliament, or by the Direction of the Commissioners of the Customs and Port Duties or Inland Excise and Taxes in Ireland, or any of their Officers, for or in respect of any of the Duties of Customs or Excise or Taxes, or for preventing Frauds or Evasion thereof, or for any other Matter or Thing relating thereto, -	0	10	0
Any Bond, not being for the Payment of any principal Sum, and not being otherwise charged by Law, - - -	0	10	0
Bonds for the Payment of any principal Sum of Money to remain chargeable as under the Act 47 Geo. III. st. 1. c. 50.			
Any foreign or inland Bill of Exchange, Promissory Note, or other Note, Draft, or Order, (except Bank Notes, Bank Post Bills and Drafts, or Orders in Writing on any Bank or Bankers all which shall continue liable to the Duty with which they are charged by the said Act 47 Geo. III. st. 1. c. 50. and except Promissory Notes for any Sum not exceeding Two Pounds and Ten Shillings, passed on account of Tythes, or for Money payable to any Society for Charitable Loans, or to their Treasurer in Trust for them;)			
Where the Sum expressed therein shall not exceed 10l. - -	0	0	3
Where such Sum shall exceed 10l. and shall not exceed 30l. -	0	1	0
Where such Sum shall exceed 30l. and shall not exceed 50l. -	0	1	6
Where such Sum shall exceed 50l. and shall not exceed 100l. -	0	2	0
Where such Sum shall exceed 100l. and shall not exceed 200l. -	0	3	0
Where such Sum shall exceed 200l. and shall not exceed 500l. -	0	4	0
Where such Sum shall exceed 500l. and shall not exceed 1,000l. -	0	7	0
Where such Sum shall exceed 1,000l. and shall not exceed 3,000l. -	0	10	0
Where it shall exceed 3,000l. - - -	1	0	0
Any Receipt or other Discharge given on the Payment of any Sum of Money, or on the Delivery of any Cheque, Draft, Bill, or other Order for any Sum of Money,			
Amounting to 2l. and not amounting to 10l. - -	0	0	2
Amounting to 10l. and not amounting to 20l. - -	0	0	4
Amounting to 20l. and not amounting to 50l. - -	0	0	8
Amounting to 50l. and not amounting to 100l. - -	0	1	0
Amounting to 100l. and not amounting to 200l. - -	0	2	0
Amounting to 200l. and not amounting to 500l. - -	0	3	0
Amounting to 500l. and upwards, - - -	0	5	0
And where any Sum of Money whatever shall be therein expressed or acknowledged to be received in full of all demands, - - -	0	5	0
Except Receipts for Money paid into the Bank of Ireland, or into any House of any registered Banker or Bankers, or for the Purchase of Stock, or on the Back of any Bill, Note, or Deed, or by any Army or Navy Agent, Officer, Soldier or Sailor, for any Money received on account of Pay, Allowances, or other Military or Naval Perquisites or Emoluments, or by any Officer of the Exchequer, for Money received for His Majesty, or any Acknowledgment by Letter, of Money, Bills, or Notes remitted by Post; and except any Receipt or Discharge for any			

Legacy,

	£.	s.	d.
Legacy, or for any Part of the perſonal Eſtate of any Perſon dying Inteſtate, and any Receipt given by any Officer of the Revenue for the Duties on Hearths, Windows, Carriages, Horſes and Male Servants: all which Receipts and Diſcharges ſhall continue liable to the Duties with which they are charged by the ſaid Act 47 Geo. III. ſt. 1. c. 50.			
Any Letter of Attorney empowering any Perſon or Perſons to execute any Deed or Deeds of Conveyance of Lands or Tenements in Ireland, where the Conſideration for ſuch Conveyance ſhall not exceed 100l.	2	0	0
And where the Amount of ſuch Conſideration ſhall exceed 100l. or where the Amount of ſuch Conſideration ſhall not be expreſſed in ſuch Letter of Attorney, - - - - -	10	0	0
Any Warrant to any Proctor to proſecute or defend any Suit in the Court of Prerogative, or in any Eccleſiaſtical Court, or in the Court of Admiralty,	0	2	6
Any Appearance to be entered in any ſuch Court or Courts in Ireland by any Proctor, for each and every Defendant named in ſuch Entry, - -	0	1	0
Any Newſpaper, or Paper containing Public News, Intelligence, or Occurrences, - - - -	0	0	2
Any Hand Bill containing a Single Advertiſement not otherwiſe charged, except Hand Bills reſpecting Charities, Robberies, Murders, Loſs of Property, and Sales under Diſtreſs Warrants, or Executions, or for Rent - -	0	0	0½
Any Licence to any Perſon to ſell by Retail Spirituous Liquors, Wine, Beer, Porter, Ale, Cyder, or Perry, Metheglin, or Mead, 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, 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, - -	40	0	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 thereof, or within One Mile of the Town of Belfaſt, or of the Public Lamps therein, -	33	0	0
In any other Place within the Diſtrict of the Exciſe Office of Dublin, beyond the Circular Road, and the 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, Caſhel, Caſtlebar, Clonmell, Coleraine, Drogheda, Dundalk, Ennis, Enniſkillen, Galway, Kinſale, Liſburne, Loughrea, Mallow, Newry, New Roſs, Sligo, Tipperary, Tralee, Wexford, and Youghall, and within One Mile of the Market Houſe or Market Place therein reſpectively, - - -	22	0	0
In any other Parts of Ireland than thoſe Parts before deſcribed - -	11	0	0
And if the Perſon licenſed in ſuch other Parts of Ireland, other than thoſe ſo before deſcribed, ſhall alſo be licenſed to ſell Spirituous Liquors in Quantities exceeding Two Gallons, a further Duty of - - - -	11	0	0
Any Licence to any Perſon to ſell by Retail Spirituous Liquors, Wine, Beer, Porter, Ale, Cyder, Perry, Metheglin, or Mead, at any Encampment of Troops in Ireland, - - - -	1	0	0
And for every ſucceſſive Month, - - -	1	0	0
Any Licence to ſell Home-made Spirits, on Commiſſion or otherwiſe, in Quantities not leſs than Fifty Gallons in any Place in Ireland, the Perſon ſo ſelling not being a Licenced Diſtiller, - - -	21	0	0
Any Licence to ſell Spirits, not being Home-made Spirits, on Commiſſion or otherwiſe, in Quantities not leſs than Fifty Gallons, in any Place in Ireland, the Perſon ſo ſelling not being an Importer of ſuch Spirits, - -	21	0	0
Any Licence to keep a Malt Houſe, the working or drying-floor whereof ſhall not be leſs than 1040 ſquare feet, and ſhall not exceed 1400 ſquare feet, and to make Malt for ſale therein, or for the Purpoſe of being 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, - - - -	6	0	0

ARTICLES NOT STAMPED.

	£.	s.	d.
For every Advertiſement to be contained or publiſhed in any Gazette, Newſpaper, Journal, or Daily Accounts (not being Daily Accounts or Bills of Goods imported into or exported from Ireland, or Abſtracts thereof, liable to a Duty of 1 d. under the ſaid Act 47 Geo. III. ſt. 1. c. 50), or in any other printed Paper or Pamphlet diſperſed or made public Yearly, Monthly, or at any other Interval of Time, or in any Hand Bill containing more than one Advertiſement, and for every Copy of any Proclamation, Order of Council, or Act of State, made by the Lord Lieutenant, or other Chief Governor or Governors of Ireland, for the Time being, or the Privy Council of Ireland, which ſhall be contained or publiſhed in any Gazette, Newſpaper, Journal, or Daily Accounts, other than the Dublin Gazette, - - -	0	2	0
And for every Ten Lines which every ſuch Advertiſement, Proclamation, Order, or Act of State, ſhall contain, over and above the firſt Ten Lines (no ſuch Line to exceed 20 ms of the Letter called Long Primer, or two Inches and three quarters of an Inch), a further Duty of - - -	0	2	0
And if ſuch Advertiſement ſhall be printed in Lines exceeding ſuch Length as aforeſaid, then a Duty, in all Caſes, equal to treble the Amount of the foregoing Duties.			
For each and every Day during any Fair in Ireland, for which any Perſon licenſed to ſell Spirituous Liquors, Wine, Beer, Ale, or Porter, Cyder, or Perry, Metheglin, or Mead, 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 (B.)

ALLOWANCES.

To any Perſon who ſhall bring Vellum, Parchment, or Paper, to the Head Office of the Commiſſioners of Stamps in Dublin to be ſtamped, or who ſhall buy any Vellum, Parchment, or Paper, at the ſaid Head Office, the Duties whereof reſpectively ſhall amount to 20l. or upwards (ſave and except Vellum, Parchment, and Paper, to be ſtamped with any Duty of 10l. or upwards, and ſave and except Hat Stamps) after the Rate of 1l. 10s. for every 100l. upon prompt Payment of the ſaid Duty upon ſuch Vellum, Parchment, or Paper, ſo brought or ſtamped.

To any Perſon who ſhall bring any Hat Lining or Paper to the Head Office of the Commiſſioners of Stamps in Dublin to be ſtamped for Hats, or who ſhall buy at the ſaid Head Office, or from any Diſtributor of Stamps in Ireland, any Hat Lining, or Paper, with Stamps thereon for Hats, the Duties whereof reſpectively ſhall amount to 40s. or upwards, after the Rate of 10l. for every 100l. upon prompt Payment of the ſaid Duty upon the ſaid Hat Lining, or Paper ſo brought or ſtamped.

To Stationers and Shopkeepers who ſhall purchaſe Stamps for Receipts to the Amount at one and the ſame Time of 5l. in conſideration of their making no Charge to the Public for the Paper ſtamped for Receipts, but actually and bona fide ſelling the ſame for the Price of the Stamp only, 7l. 10s. for every 100l. 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 5l. This Allowance being over and above the Allowance on the prompt Payment of the Stamp Duties to the Amount of 20l. and upwards.

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