


ANNO QUINQUAGESIMO SECUNDO

# GEORGII III. REGIS.

## CAP. CXXVI.

An Act to repeal the ſeveral Acts for the Collection and Management of the Stamp Duties in *Ireland*, and to make more effectual Regulations for collecting and managing the ſaid Duties.

[18th *July* 1812.]

WHEREAS an Act was paſſed in the Forty-third Year of His 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 whereas another Act was paſſed in the ſaid Forty-third Year of His Majeſty's Reign, intituled *An Act for granting to His Majeſty certain Duties upon Certificates with reſpect to the killing of Game in* Ireland: And whereas another Act was paſſed in the Forty-ſixth Year of His Majeſty's Reign, intituled *An Act to repeal the ſeveral Duties upon ſtamped Parchment, Vellum, 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 whereas another Act was paſſed in the Forty-ſeventh Year of His 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: And whereas another Act was paſſed in the ſaid Forty-ſeventh Year of His ſaid 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*

43 G. 3. c. 21.
43 G. 3. c. 23.
46 G. 3. c. 64.
47 G. 3. Seſſ. 1. c. 50.
47 G. 3. Seſſ. 2. c. 14.

*Duties in lieu thereof, and to amend the Laws relating to the Stamp Duties in* Ireland: And whereas another Act was paſſed in the Forty-eighth Year of His ſaid Majeſty's Reign, intituled *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: And whereas another Act was paſſed in the Fiftieth Year of His ſaid Majeſty's Reign, intituled *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: And whereas it is expedient, that as far as the ſame is practicable Regulations ſhould be eſtabliſhed for the Collection of all Duties which ſhall be from Time to Time for ever hereafter under the Management of the Commiſſioners of Stamp Duties: 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 Commencement of this Act the ſaid ſeveral Acts ſhall be, and the ſame are hereby repealed; ſave and except ſo far as the ſaid Acts or any of them repeal any former Act or Acts of Parliament, or any Clauſe, Matter, or Thing therein contained; and ſave as to any Proceeding commenced or to be commenced in any Court Civil or Criminal, or otherwiſe, againſt any Perſon or Perſons for any Fine, Penalty, or Forfeiture, for or in reſpect of any Offence committed or to be committed againſt the ſaid Acts or any of them, previous to the Commencement of this Act; and ſave that all Licences and Certificates granted under the ſaid Acts reſpectively, before the Commencement of this Act, ſhall have Continuance, Force, Virtue and Effect, according to the Terms and Nature thereof reſpectively, as if this Act had not paſſed, except where it is herein otherwiſe provided; and ſave any Proviſion in any of the ſaid recited Acts, making any Act, Matter, or Thing which may have been done contrary to the Proviſions of any former Act of Parliament valid or effectual, or for indemnifying the Perſon or Perſons concerned therein, or any of them; and ſave and except as herein-after is ſpecially provided.

48G. 3. c. 41.

50G. 3. c. 76.

Recited Acts repealed from the Commencement of this Act.

Appointment and Oath of Commiſſioners and Officers.

II. And be it further enacted, That His Majeſty, or the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, ſhall have Power from Time to Time, and at all Times to appoint Commiſſioners for the ſtamping and marking of Vellum, Parchment, and Paper, and managing the Stamp Duties in *Ireland*; and that the ſaid Commiſſioners ſhall be called "The Commiſſioners of Stamp Duties in *Ireland*," and that the ſaid Commiſſioners or any Three of them, with the Conſent and Approbation of His Majeſty, or of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, ſhall have Power under their Hands and Seals to appoint ſuch inferior Officers as they ſhall from Time to Time think proper, for the marking or ſtamping of Vellum, Parchment, and Paper, and for collecting and levying ſuch Duties as ſhall from Time to Time be under the Management of the ſaid Commiſſioners, and that every Commiſſioner or other Officer ſo appointed, before he ſhall proceed to the Execution of his Office under ſuch Appointment, ſhall take and ſubſcribe the Oath following; that is to ſay,

"I *A. B.*

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

And ſuch Oath ſhall and may be adminiſtered to any ſuch Commiſſioner or Commiſſioners by the Chancellor, Treaſurer, Lord Chief Baron, or any other of the Barons of His Majeſty's Court of Exchequer, or in their Abſence by any of the Juſtices of any of His Majeſty's ſuperior Courts of Record in *Dublin*, and they are hereby reſpectively required and impowered to adminiſter ſuch Oath; and any of the ſaid Commiſſioners, or any Juſtice of the Peace within *Ireland*, within his proper Juriſdiction, ſhall and may adminiſter the like Oath to any of the ſubordinate Officers aforeſaid.

Not to affect 21, 22 G. 3. c. 33. reſpecting Qualifications.

III. Provided always, and be it enacted, That nothing in this Act contained ſhall affect, or be conſtrued to affect, an Act paſſed in *Ireland* in the Twenty-firſt and Twenty-ſecond Years of His Majeſty's Reign, intituled *An Act to regulate the Qualifications of Perſons appointed to Offices in this Kingdom, wherein Two or more Grantees act under One Grant, Commiſſion, or Appointment*; but that the ſaid Act, and every Part thereof, ſhall remain in full Force, as if this Act had not been paſſed.

Three Commiſſioners a Quorum.

IV. And be it further enacted, That in all Caſes in which it ſhall not be otherwiſe directed or provided by any Act or Acts of Parliament, all and every Right, Power, and Authority, which from Time to Time ſhall be veſted in the ſaid Commiſſioners, ſhall and may be uſed and exerciſed by any Three or more of the ſaid Commiſſioners, as fully and effectually to all Intents and Purpoſes as the ſame could be uſed or exerciſed by all the ſaid Commiſſioners for the Time being.

Officers to hold their Employments till Death or Removal.

V. And be it further enacted, That the ſeveral Commiſſioners and inferior Officers heretofore appointed for the marking or ſtamping of Vellum, Parchment, and Paper, and managing the Duties thereupon, and now actually holding and exerciſing ſuch Offices reſpectively, ſhall continue to act in the ſeveral Offices to which they have been ſo appointed, in like Manner, with the ſame Powers and Authorities, and ſubject to ſuch Reſtrictions and Limitations, as if appointed under this Act; and that every ſuch Commiſſioner now appointed, or hereafter to be appointed, ſhall continue to hold and exerciſe his ſaid Office until he ſhall die, reſign, or be removed therefrom by His Majeſty, His Heirs or Succeſſors, or by the Lord Lieutenant or other Chief Go-

vernor or Governors of *Ireland*, for the Time being; and that every ſuch inferior Officer now appointed, or hereafter to be appointed, ſhall continue to hold and exerciſe his ſaid Office until he ſhall die, reſign, or be removed therefrom by the ſaid Commiſſioners, with the Conſent and Approbation of His Majeſty, His Heirs and Succeſſors, or of the Lord Lieutenant, or other Chief Governor or Governors of *Ireland*, for the Time being.

Reputation ſufficient Evidence of Appointment.

VI. And be it further enacted, That if in any Court whatſoever, on any Trial, Proceeding, or Occaſion whatſoever, and whoever ſhall be the Parties therein, any Queſtion ſhall ariſe concerning the Right of the ſaid Commiſſioners or inferior Officers, or any of them, to hold, exerciſe, or enjoy their ſaid Offices reſpectively, then and in every ſuch Caſe it ſhall be ſufficient to prove that ſuch Commiſſioners or Commiſſioner, or inferior Officers or Officer, were or was at the Time in queſtion commonly reputed to be ſuch Commiſſioners or Commiſſioner, or Officer or Officers reſpectively, without producing any Patent, Appointment, or Commiſſion, and without giving any Evidence of having performed the ſeveral Requiſites preſcribed by Law to enable them to execute the ſaid Offices reſpectively.

Salaries of Officers may be paid out of Stamp Duties.

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

Definition of Stamp Duties.

VIII. And be it further enacted, That all Duties which ſhall from Time to Time be under the Care or Management of the ſaid Commiſſioners, ſhall be deemed and denominated Stamp Duties, in whatever Way the ſame ſhall or may be payable.

Officers to obſerve Directions of Lord Lieutenant and Treaſury.

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

Stamp Office in Dublin.

X. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties ſhall keep their Stamp Office in ſome convenient Place within the City of *Dublin*, and that none of the Duties which ſhall or may be from Time to Time under their Management, ſhall be received or collected by, or paid to the ſaid Commiſſioners of Stamp Duties, or any of them.

Commiſſioners may take Affidavits.

XI. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Stamp Duties for the Time being, or any One or more of them, to adminiſter Oaths and Affirmations, and take Affidavits and Affirmations in all Caſes where he or they ſhall reſpectively think an Oath or Oaths, or an Affirmation or Affirmations neceſſary to be adminiſtered or taken, for the Purpoſe of carrying into Effect this Act or any Part thereof, or any Matter or Thing relating thereto, or to the Management of any of the Stamp Duties now payable or hereafter to be payable.

Stamp Diſtributors ſhall verify their Accounts on Oath if required at the Seſſions.

XII. And be it further enacted, That all and every Perſon or Perſons, appointed by the ſaid Commiſſioners a Diſtributor or Diſtributors of Stamps, ſhall verify by Affidavit, or (if a *Quaker* or *Quakers*) by Affirmation, his, her or their reſpective Accounts, furniſhed by him, her, or them, to the ſaid Commiſſioners, ſuch Affidavit or Affirmation, if made in *Dublin*, to be ſworn or affirmed before One of the ſaid Commiſſioners, and if in the Country, before a Juſtice of the Peace of the County in which the ſaid Diſtributor or Diſtributors reſpectively ſhall reſide, and which Affidavit or Affirmation, ſuch Commiſſioners and Juſtices reſpectively are hereby required and authorized to receive and take as aforeſaid, or, if the ſaid Commiſſioners of Stamps or any One or more of them ſhall by Notice in Writing require the ſame, then before the Juſtices of the Peace at a Quarter Seſſions of the Peace to be held in and for the County in which ſuch Diſtributor ſhall reſide; and which Affidavit or Affirmation ſuch Juſtices are hereby required and authorized to receive and take: And if any Diſtributor ſhall neglect or refuſe to verify any of ſuch Accounts in Manner aforeſaid, within ſuch reaſonable Time as he or ſhe ſhall be called upon by the ſaid Commiſſioners of Stamps or any One or more of them ſo to do, he or ſhe ſhall for every ſuch Offence forfeit the Sum of Forty Pounds.

Appointment of Sub-Diſtributors.

XIII. And be it further enacted, That it ſhall and may be lawful for any Diſtributor or Diſtributors of Stamp Duties, with the Conſent of the ſaid Commiſſioners of Stamps, or any One of them, to apppoint by Warrant under Hand and Seal any Perſon or Perſons to be his, her, or their Deputy or Deputies, or Sub-diſtributor or Sub-diſtributors, within his, her, or their Diſtrict, or any Part or Parts that may be ſpecified in ſuch Warrant, and every ſuch Diſtributor or Diſtributors ſhall be anſwerable for the Conduct of every ſuch Deputy or Sub-diſtributor, in all Matters relating to the ſaid Office of Diſtributor, and every ſuch Deputy or Sub-diſtributor ſhall have full Power to ſell Stamps for the ſaid Diſtributor or Diſtributors according to the Terms of ſuch Warrant, in the ſame Manner as the ſaid Diſtributor or Diſtributors might perſonally do; but not to exerciſe any other Part of the Buſineſs or Office of ſuch Diſtributor or Diſtributors.

Commiſſioners empowered to grant Warrants to ſeize Stamps in the Hands of Diſtributors.

XIV. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Stamp Duties in *Ireland*, or any One or more of them, as often as it ſhall ſeem fit to him or them ſo to do, by Warrant under his or their Hand and Seal or Hands and Seals, to authorize any Perſon or Perſons, with the Aſſiſtance of a Magiſtrate or any Peace Officer, in the Day-time to enter into the Houſe or Habitation of any Diſtributor of Stamps, or of any Deputy or Sub-diſtributor, or Perſon or Perſons acting for or under ſuch Diſtributor, or having Charge of the Office or Buſineſs of ſuch Diſtributor for any particular Time; and if on

Demand and Notice of ſuch Warrant, the Door of the Houſe in which ſuch Perſon ſhall dwell, or any Inner Door thereof, ſhall not be opened, then to break open the ſame reſpectively, and to ſeize and take into his or their Poſſeſſion all ſtamped Vellum, Parchment or Paper which ſhall be then found in the Houſe, Cuſtody, or Poſſeſſion of ſuch Diſtributor or Sub-diſtributor, or Perſon or Perſons acting for or under ſuch Diſtributor, or having Charge of the Office or Buſineſs of ſuch Diſtributor for any particular Time; and that it ſhall and may be lawful to and for ſuch Perſon and Perſons ſo authorized as aforeſaid, with the Aſſiſtance of a Magiſtrate or Peace Officer, to enter accordingly into the Houſe or Habitation of any ſuch Diſtributor or Deputy or Sub-diſtributor, or other Perſon as aforeſaid; and if on Demand and Notice of ſuch Warrant the Door of the Houſe in which ſuch Diſtributor or Deputy or Sub-diſtributor or other Perſon as aforeſaid ſhall dwell, or any Inner Door thereof ſhall not be opened, then with the Aſſiſtance and in the Preſence of a Magiſtrate or Peace Officer, to break open the ſame reſpectively, and to ſeize and take into his or their Poſſeſſion all Stamped Vellum, Parchment or Paper which ſhall be then found in the Houſe, Cuſtody, or Poſſeſſion of ſuch Diſtributor or Deputy or Sub-diſtributor, or Perſon or Perſons acting under ſuch Diſtributor, or having Charge of the Office or Buſineſs of ſuch Diſtributor for any particular Time as aforeſaid; and all Magiſtrates and Peace Officers are hereby required, upon the Requeſt of any Perſon or Perſons acting under ſuch Warrant, to aid and aſſiſt him and them in the Execution thereof.

Commiſſioners may fine Diſtributors 5l. for Neglect of Duty.

XV. And be it further enacted, That the ſaid Commiſſioners of Stamps, or any Three of them, ſhall have Power from Time to Time by Warrant under Hand and Seal, to fine any Diſtributor or Diſtributors of Stamps for any Breach or Neglect of Duty, or of the Orders of the ſaid Commiſſioners, or of any One or more of them, in any Sum not exceeding Five Pounds for any One Offence, the Amount of ſuch Fine to be paid by ſuch Diſtributor or Diſtributors to the Receiver General for the Uſe of His Majeſty's Revenue, together with his, her, or their next Payment, and as Part thereof; and it ſhall be lawful for ſuch Receiver General and he is hereby required to apply the next Money that he ſhall receive from ſuch Diſtributor, or ſo much thereof as ſhall be neceſſary, to the Payment of ſuch Fine, whatever may be the Purpoſe for which the ſame may be ſent.

Such Fine may be returned by Receiver General.

Times of Payment of Stamp Duties by Diſtributors to Receiver General, and by him into the Exchequer.

XVI. And be it further enacted, That all and every Officer and Officers who ſhall be concerned in levying, collecting, or receiving any Stamp Duty or Duties 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 for or by reaſon or on account of any of the ſaid 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, or on ſuch and ſo many Days in each Week as ſhall be appointed for the Purpoſe by the ſaid Commiſſioners; and the Diſtributors of Stamps employed in other Parts of *Ireland* ſhall, on *Wedneſday* in every Week, unleſs the ſame ſhall be an Holyday, and then on the next enſuing Day which ſhall not be an Holyday, or as ſpeedily after ſuch *Wedneſday* or other Day as the Diſtance of ſuch Diſtributors reſpectively ſhall permit, or as much oftener as the ſaid Diſtributors

butors 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 ſaid 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 the ſaid Exchequer, and every Diſtributor of Stamps on 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, then and for ſuch Offence he ſhall be diſmiſſed from his ſaid Employment, and ſhall be incapable to ſerve His Majeſty, His Heirs and Succeſſors, in any Civil Capacity whatſoever, and ſhall be charged with Intereſt for the Monies ſo detained in his 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 Public 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, then for the firſt of ſuch Offences he, ſhe, or they ſhall forfeit all and every the Diſcount, Per-centage, or other Fee, Profit, or Reward to which ſuch Perſon or Perſons ſo offending would or might otherwiſe be entitled for or by Reaſon of the Sum ſo detained, or ſo neglected or omitted to be paid to ſuch Receiver General, and for the Second of ſuch Offences every ſuch Diſtributor or Diſtributors ſhall forfeit the ſaid Diſcount, Per-centage, Fee, Profit or Reward, and ſhall be diſmiſſed from his or her ſaid Office, and ſhall from the Time of ſuch Diſmiſſal be incapable of ſerving His Majeſty, His Heirs or Succeſſors, in any Civil Capacity whatſoever, and ſhall alſo be charged with Intereſt for the Money ſo detained, after the Rate of Six Pounds by the Year for every Hundred Pounds, the ſame to be recovered in the ſame Manner, and with like Coſts as the Intereſt is recoverable from the ſaid Receiver General as aforeſaid; and the ſaid Diſcount, Per-centage, Fee, Profit, or Reward ſo forfeited by ſuch Diſtributor or Diſtributors, ſhall in every of the ſaid Caſes be paid to ſuch Officer or Officers of the Stamps, as ſhall firſt diſcover and inform the ſaid Commiſſioners of Stamp Duties of ſuch Neglect, Omiſſion, or Detention, if the ſaid Commiſſioners of Stamp Duties, or the major Part of them, ſhall think proper ſo to order the ſame, and if they ſhall make no Order thereupon, it ſhall be made a Saving to His Majeſty's Revenue.

Further Time may be allowed to Diſtributors by Commiſſioners.

XVII. Provided always, and be it enacted, That in all Caſes where the Average of the Monthly Sales of any ſuch Diſtributor, or of his Predeceſſor or Predeceſſors, for Twelve Months next preceding, ſhall not have exceeded the Sum of Twenty Pounds *per* Month, it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamp Duties, or any Three

of them, from Time to Time as often as they ſhall ſee juſt and neceſſary Occaſion, by Order under their Hands to enlarge and extend for any Time not exceeding One Month, the Time hereby allowed to ſuch Diſtributors reſpectively, for paying unto ſuch Receiver General the ſeveral Sums by them reſpectively from Time to Time received as aforeſaid.

Account:

XVIII. And be it further enacted, That there ſhall be kept in His Majeſty's Treaſury in *Ireland* One Book in which all Monies that ſhall be paid into the ſaid Treaſury in *Ireland* by virtue of this Act or of any Act or Acts for impoſing of Stamp Duties in *Ireland*, ſhall be entered apart and diſtinct from all other Monies paid or payable to His Majeſty, His Heirs and Succeſſors, from any Account whatſoever: And that neither the Sixpence *per* Pound nor any other Fee ſhall be payable to or be deducted or received by any Officer or Officers of His Majeſty's Treaſury for or on Account of the iſſuing or Payment of any Sum or Sums of Money ariſing by, or which ſhall be received for or on Account of any Stamp Duties, or of any Payment to be made by the Receiver General of Stamp Duties in Manner aforeſaid; but that the ſame ſhall be received and duly accounted for to His Majeſty, His Heirs and Succeſſors, and all the Money paid into the ſaid Treaſury on the Account of ſuch Duties ſhall be carried to and be made Part of the Conſolidated Fund of *Ireland*.

No Fees at the Treaſury for receiving Stamp Duties.

Auditing Accounts of Stamp Officers.

XIX. And be it further enacted, That the ſeveral Perſons who have been or ſhall be reſpectively employed in receiving, collecting, or paying any Stamp Duties, ſhall exhibit their reſpective Accounts of ſuch Duties to the Commiſſioners for auditing the Public Accounts of *Ireland* for the Time being, or the major Part of them, when called on by them or any One or more of them for that Purpoſe; and the ſaid Commiſſioners of Public Accounts are hereby reſpectively authorized and required from Time to Time to examine upon Oath the ſaid Perſons who ſhall be ſo employed in raiſing, receiving, or collecting the ſaid Duties as to their ſaid Accounts, and as to the Sum or Sums of Money which ſhall have been by them or any of them reſpectively raiſed, collected, or received within the Time of ſuch their Accounts, and likewiſe what Part thereof ſhall have been by them or any of them paid to the Receiver General, or into the Receipt of His Majeſty's Exchequer in *Ireland*; and in accounting before the ſaid Commiſſioners of Public Accounts, or the major Part of them, the ſaid Perſons are to produce proper Vouchers for any Sum or Sums of Money by them received and paid, and the ſaid Commiſſioners of Public Accounts, or the major Part of them, are hereby authorized and required finally to adjuſt and ſettle ſuch Accounts, which ſaid Accounts when ſo audited and ſettled, ſhall be ſigned by the ſaid Commiſſioners of Public Accounts, or the major Part of them, and ſhall be at all Times to the Officers therein concerned, a full and ſufficient Warrant and Diſcharge to all Intents and Purpoſes, according to the true Intent, Meaning, and Import thereof reſpectively.

Providing Dies for Stamps.

XX. And be it further enacted, That the Types, Marks, and Stamps which are already kept or uſed for denoting and marking on Vellum, Parchment, and Paper, the ſeveral and reſpective Duties heretofore granted, or any of them, or which ſhall hereafter be kept or uſed at the Stamp Office in *Dublin*, for denoting and marking on Vellum, Parchment, and Paper, the ſeveral and reſpective Stamp Duties which ſhall from Time

to Time be payable by Law in *Ireland*, ſhall be the only true and lawful Types, Marks, and Stamps, for the ſtamping and impreſſing of all Vellum, Parchment, and Paper, on which any of the ſeveral Things in reſpect whereof any ſuch Stamp Duties ſhall from Time to Time be payable, have been or ſhall be engroſſed or written, and that if at any Time there ſhall not be any ſuch Type, Mark, or Stamp, denoting the preciſe Amount of any of the Stamp Duties which ſhall from Time to Time be payable, it ſhall be lawful for the ſaid Commiſſioners, if they ſhall think proper, to direct that Two or more of ſuch Types, Marks, or Stamps, the Duties denoted whereby ſhall in the Whole amount to the Stamp Duties ſo payable reſpectively, ſhall be uſed on the ſame Piece of Vellum, Parchment, or Paper, for denoting ſuch Duties, or at their Diſcretion to cauſe to be provided new Types, Marks, or Stamps for denoting ſuch Duties or any of them, and to cauſe all Vellum, Parchment, and Paper chargeable with ſuch Duties to be ſtamped or marked with the ſame.

Altering Dies for Stamps.

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

Particular Stamps for certain Duties.

XXII. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties in *Ireland* ſhall cauſe ſeparate and particular Stamps or Marks to be provided and uſed to denote the Duties which ſhall from Time to Time be payable, not only on any Article or Articles for which ſeparate and particular Stamps or Marks ſhall be required from Time to Time by any Law or Laws, but alſo on ſuch other Articles, Matters, and Things as to the ſaid Commiſſioners of Stamp Duties ſhall ſeem requiſite and neceſſary, or as the ſaid Commiſſioners of Stamps ſhall be required by the Lord Lieutenant, or other Chief Governor or Governors of *Ireland*, or by the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*; and all ſuch Articles, Matters, and Things reſpectively which ſhall be iſſued or granted, made or written after One Month from the Day on which Public Notice ſhall have been or ſhall be given in the *Dublin Gazette*, by the ſaid Commiſſioners of Stamp Duties, that ſuch ſeparate or new or particular Stamps or Marks for the ſame have been or are reſpectively provided, and which ſhall be engroſſed, written, or printed on any Vellum, Parchment, or Paper without ſuch Stamps or Marks, or having any other Stamps or Marks than thoſe ſo provided or uſed for the Purpoſe aforeſaid reſpectively, although ſuch Stamps may be of the Amount by Law required, or of any greater Amount, ſhall be of no other Effect than if they had been written or printed on Vellum, Parchment, or Paper not marked or ſtamped; and all Perſons who ſhall write or print any ſuch Article, Matter, or Thing on any Paper or Parchment, having any

other Stamps than thoſe ſo provided for the Purpoſe aforeſaid, ſhall incur and ſuffer ſuch Penalty as they would be liable to in caſe ſuch Article, Matter, or Thing reſpectively had been written or printed on Paper or Parchment not marked or ſtamped.

Changing old Stamps for new.

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

Paper to be ſtamped before written upon.

XXIV. And be it further enacted, That all Vellum, Parchment, and Paper intended to be charged with any Stamp Duty, ſhall before any of the Matters or Things in reſpect whereof any Stamp Duty ſhall be then payable ſhall be thereupon engroſſed or written, be brought to the Stamp Office aforeſaid, to be ſtamped and marked, and the ſaid Commiſſioners and Officers are hereby required upon Demand of the Perſon or Perſons ſo bringing the ſame, forthwith without any Fee or Reward to ſtamp or mark any Quantity or Parcels of Vellum, Parchment, or Paper ſo brought, ſuch Perſon or Perſons paying to ſuch Officer or Officers as ſhall be appointed

pointed in that Behalf, the reſpective Duties which they ſhall require to have ſo ſtamped or marked on the ſame.

Penalty on Officers ſtamping Paper before Duty paid.

XXV. And be it further enacted, That if any Commiſſioner or other Officer appointed or to be appointed as aforeſaid, ſhall fix or impreſs any ſuch Mark or Stamp to or upon any Vellum, Parchment, or Paper which ſhall be brought to the Stamp Office aforeſaid to be ſtamped or marked, before the Duty or Duties denoted thereby ſhall be duly anſwered or ſecured to be paid to the Uſe of His Majeſty, His Heirs and Succeſſors, in ſuch Caſes when ſuch Security may by Law be taken, he ſhall for every ſuch Offence forfeit the Sum of One Hundred Pounds.

Additional Stamps may be put on old Stamps.

XXVI. And be it enacted, That in all Caſes where under or by the Proviſions of this or any other Act or Acts of Parliament, any Stamps ſhall at any Time be made or become inapplicable to the Purpoſes for which the ſame were intended, then and whenever it ſhall ſo happen, it ſhall be lawful for the ſaid Commiſſioners, or any of them, and they are hereby required upon Requeſt of any Perſon or Perſons producing any ſuch Stamp or Stamps, to order either that ſuch Vellum, Parchment and Paper be ſtamped with a Duty denoting a higher Duty, the Perſon or Perſons requeſting the ſame paying the Difference of Price between the ſaid reſpective Stamps; or that ſuch Vellum, Parchment or Paper as ſhall be brought for the Purpoſe, by the Perſon requeſting the ſame, be duly ſtamped and marked with Stamps, denoting ſuch Duties as the Perſon or Perſons requeſting the ſame ſhall require, in Exchange for ſuch Vellum, Parchment and Paper as ſhall be offered for Exchange, the Perſon or Perſons to whom the ſame ſhall be given paying the Difference (if any) between the ſaid reſpective Stamps: Provided always, that the Stamps ſo previouſly marked on all ſuch Vellum, Parchment and Paper ſo to be offered for Exchange be cancelled.

Changing ſpoiled Stamps for others.

XXVII. And be it further enacted, That upon Proof on Oath or ſolemn Affirmation (if by a *Quaker*) made before the ſaid Commiſſioners, or any of them, or before any inferior Officer by them in that Behalf appointed, (and which Oath or Affirmation ſuch Officer is hereby empowered to adminiſter), to his or their Satisfaction, that any ſtamped Vellum, Parchment or Paper, printed, engroſſed or written upon, and inadvertently and undeſignedly obliterated, or by any other Means rendered unfit for the Purpoſe intended, hath not been executed or ſigned by any Party or Parties, or uſed for any of the Purpoſes for which the ſame was or were intended, and that the Perſon making ſuch Affidavit or Affirmation hath not, nor hath any other Perſon on his Account received, and that ſuch Perſon will not receive any Money or other Conſideration for the Stamp thereupon, and that the ſaid Stamp or Stamps is or are really and truly the Property of the Perſon making ſuch Affidavit, and have or hath been paid for by ſuch Perſon to the full Amount of the Duty thereon, and that ſuch Perſon will be a Loſer to ſuch Amount, unleſs ſuch Perſon ſhall receive other Stamps in lieu thereof; and upon the Perſon or Perſons, who ſhall produce ſuch Proof, delivering ſuch ſtamped Vellum, Parchment or Paper rendered unfit for Uſe as aforeſaid, and delivering alſo at the ſame Time a like Quantity of Vellum, Parchment, or Paper to be ſtamped, then and in every ſuch Caſe the ſaid Commiſſioners ſhall cauſe the ſame to be ſtamped or marked with the ſeveral and reſpective Duties ſtamped, marked or impreſſed,

impreſſed on the Vellum, Parchment or Paper ſo rendered unfit for Uſe, without demanding or taking directly or indirectly for the Duty on the ſame, any Sum of Money or other Conſideration whatſoever.

Stamping Deeds, &c. written on unſtamped Paper.

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

Within Sixty Days Deeds may be ſtamped without Penalty.

XXIX. Provided always, and be it enacted, That when any Inſtrument, ſave and except a Bill or Note of any Banker or Bankers, or other Perſon or Perſons, ſhall have been engroſſed or written on Parchment, Vellum, or Paper not duly ſtamped, and it ſhall ſatisfactorily appear to the ſaid Commiſſioners of Stamp Duties, upon Oath or Affirmation or otherwiſe, that the ſame hath happened either by Accident or Inadvertency, or from urgent Neceſſity, or unavoidable Circumſtances, and without any Intention in any Party to defraud His Majeſty, His Heirs or Succeſſors, of the Duty chargeable upon ſuch Inſtrument, then and in any of the ſaid Caſes, if ſuch Inſtrument ſhall within Sixty Days from the Firſt Execution thereof be brought to the Stamp Office in the City of *Dublin* to be ſtamped, and the Duty chargeable upon ſuch Inſtrument ſhall be paid, it ſhall and may be lawful for ſuch Commiſſioners to remit the Penalty payable as aforeſaid on ſtamping ſuch Inſtrument, or any Part thereof ſo executed without being ſtamped, and to cauſe ſuch Inſtrument to be ſtamped with the proper Stamp; and every Perſon concerned in engroſſing any ſuch Inſtrument, or executing the ſame, ſhall be thereupon exempt from all Penalties on Account thereof.

XXX. And be it further enacted, That it shall and may be lawful for the said Commissioners of Stamp Duties, and they are hereby authorized to stamp any Instrument executed out of *Ireland*, upon Payment of the Stamp Duty which shall be payable thereon at the Time of such stamping, without Payment of the said additional Duty of Ten Pounds, or any other Duty or Penalty, within the Space of Six Calendar Months from the First Execution thereof respectively, in case of the same being executed in any Part of the United Kingdom, or within the Space of Two Years from the Execution thereof, in case of the same being executed in any Place out of the United Kingdom, Proof being first made to the Satisfaction of the said Commissioners that such Instrument was executed out of *Ireland*, and in the United Kingdom, or out of the United Kingdom, as the Case may be, and within the Times aforesaid respectively. For stamping Deeds executed out of Ireland.

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

XXXII. And be it further enacted, That if any Person shall engross, or write or print, or cause to be engrossed, written, or printed upon any Vellum, Parchment, or Paper, any Instrument, Writing, Matter, or Thing for which such Vellum, Parchment, or Paper ought according to the Laws which shall be then in force, to have a Stamp or Mark denoting the Payment of any Stamp Duty, such Vellum, Parchment, or Paper being then not duly marked or stamped with such Mark or Stamp as shall be then by Law required, or marked or stamped for any lower Duty or Duties, than the Duty or Duties which shall be then by Law payable thereon in respect to the Matter or Thing so engrossed, written, or printed thereon, or marked or stamped with any Mark or Stamp which shall have been previously used for any other Purpose; such Person so offending, shall for every such Offence forfeit the Sum of Twenty Pounds; and in case any Person or Persons shall at any Time file in any Court of Law or Equity, any Pleading, Affidavit, or other Proceeding, Matter, or Thing whatsoever, in respect whereof any Stamp Duty shall be then payable, and there shall not be any Time expressly allowed by Law for stamping the same after the filing thereof, and that such Pleading, Affidavit, Proceeding, Matter, or Thing shall not at the Time of filing thereof be duly stamped, then and in every such Case every Person who shall so file the same, or cause the same to be filed, and also every Officer of such Court who shall receive the same, shall for every such Offence forfeit the Sum of Twenty Pounds; and in case any Clerk, Officer, or other Person who in Penalty on Persons and Officers of Courts writing Deeds on Paper not duly stamped.

reſpect of any Office or Employment is or ſhall be entitled or entruſted to make, engroſs, or write any Record, Entry, Deed, Inſtrument, or Writing whatſoever, which ſhall be then chargeable with a Stamp Duty, under or by virtue of any Act or Acts which ſhall be then exiſting and in force in *Ireland*, or to iſſue any Proceſs, or to file any Proceeding, or to do any Act in the Execution of his Office with reſpect to any Article, Matter, or Thing chargeable with any ſuch Duty, ſhall be guilty of any Fraud, Practice, or Neglect, by Means whereof His Majeſty, His Heirs or Succeſſors may be defrauded of any ſuch Duty, by making, engroſſing, or writing any ſuch Record, Entry, Deed, Inſtrument, or Writing, or by cauſing the ſame to be made, engroſſed, or written upon Vellum, Parchment, or Paper not duly marked or ſtamped according to ſuch Laws as ſhall be then exiſting and in force, or upon Vellum, Parchment, or Paper marked or ſtamped with any Mark, Stamp, or Impreſſion which he ſhall know to be counterfeited, or by engroſſing or writing any ſuch Record, Deed, Inſtrument, or other Writing upon Vellum, Parchment, or Paper which ſhall be marked or ſtamped for a lower Duty than the Duty which ſhall be then by Law payable for the ſame, or by neglecting to do any Thing required by him to be done in the Execution of his Office, or by doing any Thing contrary to the Duty of his Office, in relation to any Stamp Duty or Duties, that then and in every ſuch Caſe, ſuch Clerk, Officer, or Perſon ſo guilty of any ſuch Fraud, Practice, or Neglect, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds, and ſhall alſo upon Conviction of ſuch Offence forfeit his Office, Place, or Employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any Attorney belonging to any Court whatſoever, ſhall be guilty of any ſuch Fraud as aforeſaid, and ſhall be convicted thereof, he ſhall be diſabled for the future to practiſe as an Attorney; and if any Record, Entry, Deed, Inſtrument, or Writing whatſoever, on which any Stamp Duty is charged and made payable by any Act or Acts in force in *Ireland* ſhall contrary to the true Intent and Meaning of this Act be written or engroſſed by any Perſon or Perſons whatſoever (not being a known Clerk or Officer, who in reſpect of any Office or Employment is or ſhall be entitled to the making, writing, or engroſſing the ſame) upon Vellum, Parchment, or Paper not marked or ſtamped according to Law, or ſhall be written or engroſſed upon Vellum, Parchment, or Paper marked or ſtamped for a lower Duty than is by Law payable thereon, (except under the Rules, Regulations, and Directions in this Act contained), then and in every ſuch Caſe there ſhall be due and paid to His Majeſty, His Heirs and Succeſſors, for every ſuch Deed, Inſtrument, or Writing, over and above the Stamp Duty charged and payable thereon by Law, the Sum of Ten Pounds; and no ſuch Record, Entry, Deed, Inſtrument, or Writing ſhall be pleaded or given in Evidence in any Court, or admitted in any Court, or by any Perſon, to be good, uſeful, or available in Law or Equity, until as well ſuch Stamp Duty as the ſaid Sum of Ten Pounds ſhall be firſt paid to the Uſe of His Majeſty, His Heirs or Succeſſors, and a Receipt produced for the ſame, under the Hand or Hands of ſome Officer appointed to receive the Duties of Stamps; nor until the Vellum, Parchment, or Paper on which ſuch Record, Entry, Deed, Inſtrument, or Writing ſhall be written or made, ſhall be marked or ſtamped with the proper Mark or Stamp, to denote the Duty payable thereon; and the proper Officer and Officers are hereby enjoined

and

and required upon Payment or Tender of ſuch Duty, and the Sum of Ten Pounds unto him or them, to give a Receipt for the ſame, and to mark or ſtamp ſuch Vellum, Parchment, or Paper with the Mark or Stamp proper for ſuch Record, Entry, Deed, Inſtrument, or Writing reſpectively.

Penalty on antedating Deeds.

XXXIII. And be it further enacted, That if any Perſon or Perſons ſhall for the Purpoſe of evading any of the Stamp Duties which ſhall at any Time be payable under any Act or Acts then in force in *Ireland*, execute any ſtamped Inſtrument without a Date, or which ſhall bear Date prior to ſuch Execution thereof, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out the Name or Names of any Perſon or Perſons, or any Date, Sum, or Thing engroſſed or written in ſuch Inſtrument, Matter or Thing as aforeſaid, or ſhall fraudulently cut, tear, or take off any Mark or Stamp from any Piece of Vellum, Parchment, or Paper, or any Part thereof, with Intent to uſe ſuch Stamp or Mark for any other Writing, Matter, or Thing, in reſpect whereof any Stamp Duty ſhall be then payable, then and in any ſuch Caſe every ſuch Perſon ſo offending in any of the Particulars before mentioned, ſhall for every ſuch Offence forfeit the Sum of Forty Pounds; and any Deed, Inſtrument, or Writing wherein any of the ſaid Frauds ſhall have been committed, ſhall be deemed not to have been duly ſtamped: Provided nevertheleſs, that if any Deed or Inſtrument ſhall have been duly executed by any of the Parties thereto on the Day when the ſame bears Date, ſuch Deed or Inſtrument may be lawfully executed at any Time afterwards by the other Parties thereto, or any of them, notwithſtanding any intervening Change in the Stamp Duty or Duties payable on ſuch Deed or Inſtrument, if the ſame ſhall have been duly ſtamped at the Time of ſuch prior Execution thereof.

Stamps ſhall be judicially noticed.

XXXIV. And be it further enacted, That all Courts of Juſtice and Judges in *Ireland* ſhall, without Allegation or Proof in that Behalf, take judicial Notice of the ſeveral Types, Marks, and Stamps kept or uſed, or to be kept or uſed as aforeſaid, as and for the only true and lawful Types, Marks, and Stamps for denoting the Stamp Duties which ſhall from Time to Time be payable in *Ireland*; and that no Record, Deed, Inſtrument, Writing, or Printing whatever, for which the Vellum, Parchment, or Paper whereon the ſame is or ſhall be written or printed, is or ſhall be by Law chargeable with any Stamp Duty, ſhall on any Pretence whatſoever be pleaded or given or received in Evidence in any Court in *Ireland*, or admitted in any Court in *Ireland* to be good or available in Law or Equity, unleſs the ſaid Vellum, Parchment, or Paper whereon the ſame ſhall be ſo written or printed, ſhall be duly marked or ſtamped with the Mark or Stamp that ſhall be proper for ſuch Deed, Inſtrument, Writing, or Printing reſpectively: Provided always, that if any Deed, Inſtrument, or Writing ſhall happen to be executed on any Stamp of an Amount greater than the Stamp Duty payable for ſuch reſpective Deed, Inſtrument, or Writing at the Time of the Execution thereof, the ſame ſhall be conſidered as duly ſtamped to all Intents and Purpoſes: Provided nevertheleſs, that if ſuch Deed, Inſtrument, or Writing ſhall be of a Kind for which ſeparate and particular Stamps or Marks ſhall have been provided as aforeſaid, then and in ſuch Caſe the ſame ſhall not be conſidered as duly ſtamped, for or in reſpect of having thereon any Stamp to an Amount greater than the Stamp Duty then payable thereon, unleſs ſuch greater Stamp ſo impreſſed thereon

Deeds on higher Stamps than required, valid;

unleſs in caſe of appropriated Stamps.

shall be one of the Stamps or Marks so appropriated to such Kind of Deed, Instrument, or Writing.

Inspectors of Stamps in Courts, and Orders of Courts thereon.

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

For ascertaining Prices of Stamped Paper, and distributing the same through Ireland.

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

Commissioners may licence Persons to deal in Stamps.

XXXVII. And be it further enacted, That it shall and may be lawful for the said Commissioners of Stamp Duties in their Discretion to grant to any Person or Persons whom they shall think fit and proper for the Purpose, (not being a Distributor of Stamps appointed by the said Commissioners), a Licence to deal in and retail Stamps, which Licence shall be duly stamped: Provided always, that every Person requiring such Licence shall enter into a Bond to His Majesty, His Heirs and Successors, with Two sufficient Sureties, which Bond the said Commissioners or any of them are hereby empowered to take for His Majesty's Use, in the Penalty of Two hundred Pounds, conditioned that such Person shall not sell or offer to Sale, or have or keep in his or her Possession any forged or counterfeit Stamp, or purchase any Stamp or Stamps save only at the Office of the said Commissioners in *Dublin*, or from some Distributor of Stamps duly appointed by the said Commissioners: Provided also, that no such Licence shall be granted to any Person to deal in or to retail Stamps in any Town or Place in *Ireland* (except within the District of *Dublin* Metropolis), where a Distributor of

Stamps shall have been appointed by the said Commissioners, and shall reside and act as such Distributor.

Such Licences may be revoked.

XXXVIII. And be it further enacted, That it shall and may be lawful to and for the said Commissioners, or any Three of them, by Notice under their Hands, at their Pleasure to revoke, annul, and make void any such Licence, or any Licence for selling Stamps, or stamped Vellum, Parchment, and Paper, or any of them heretofore granted or hereafter to be granted.

Allowing for Stamps in the Possession of Dealers dying, or whose Licences are revoked.

XXXIX. Provided always, and be it enacted, That if any Person or Persons who shall have had such Licence shall at the Time of his or her Death, or at the Expiration or Revocation of such Licence, have in his, her or their Possession any Quantity of such stamped Vellum, Parchment or Paper, and he or she, if living, or if dead, then his or her Executors, Administrators or next of Kin, or any of them, shall within One Calendar Month next following send the same to the Stamp Office in *Dublin*, the said Commissioners or such Officer as they shall appoint shall receive the same, and shall pay for the same the full Value thereof, deducting thereout such Per-centage, if any, as such Person shall have been allowed for such Stamps on purchasing the same, on such Person or Persons who shall so carry the same making an Affidavit before the said Commissioners of Stamp Duties, or any of them, or any Justice of the Peace, that the same was in the Possession of the Person or Persons so dying, or having had such Licence so expired or revoked, for the Purpose of Sale at the Time when such Person or Persons so died, or the said Licence expired or was revoked, and upon proving to the Satisfaction of the said Commissioners of Stamp Duties that such Stamps were purchased at the Stamp Office, or from a Distributor of Stamps, by the Person or Persons who obtained such Licence, and thereupon such Stamps shall be immediately cancelled.

Penalty on Persons (not being Distributors) selling Stamps without Licence.

XL. And be it further enacted, That no Person or Persons other than such Distributor or Sub-distributor of Stamps as aforesaid, shall vend or sell in any Part of *Ireland* any Vellum, Parchment or Paper stamped with any of the Stamp Duties which shall be then payable, without having obtained from the said Commissioners of Stamps such Licence for that Purpose, which shall be subsisting in force and unrevoked at the Time of such vending or selling; and if any Person or Persons other than such Distributor or Sub-distributor as aforesaid, shall without having obtained such Licence, or after the same shall have expired or been revoked as aforesaid, utter, vend, or sell any such Vellum, Parchment or Paper so stamped, every such Person shall for every such Offence forfeit the Sum of Twenty Pounds; and if any Proceedings shall be taken for Recovery of the said Penalty, whether in any Court in *Dublin*, or by Civil Bill, or before a Magistrate, it shall not be necessary to prove that the Stamps so sold were true and genuine Stamps, nor shall it be any Defence for the Person against whom such Proceedings shall be taken to shew that such Stamps were false, forged, or counterfeited, but the Person so selling the same without Licence shall be deemed and taken to have sold stamped Vellum, Parchment, or Paper, as the Case may be, without Licence, within the true Intent and Meaning of this Act: Provided however, that nothing herein contained shall exempt any Person so selling such forged Stamps from the Consequences of selling

the ſame knowing the ſame to be forged, if ſuch Knowledge ſhall be duly proved in a Proceeding properly taken for that Purpoſe.

Commiſſioners empowered to grant Warrant to ſearch for forged Stamps.

XLI. And be it further enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners, or any one or more of them, as often as it ſhall ſeem fit to him or them ſo to do, by Warrant under his or their Hand and Seal, or Hands and Seals, to authorize any Perſon or Perſons, with the Aſſiſtance of a Magiſtrate or any Peace Officer, in the Day Time to enter into the Houſe or Habitation of any Perſon licenſed to ſell Stamps as aforeſaid, and if on Demand and Notice of ſuch Warrant, the Door of the Houſe in which ſuch Perſon ſhall dwell, or any Inner Door thereof, ſhall not be opened, then to break open the ſame reſpectively, and to ſearch for, inſpect, and examine ſuch ſtamped Vellum, Parchment or Paper, as ſhall be in the Houſe wherein ſuch Perſon ſhall dwell, in order to ſee whether the Stamps thereon or any of them be forged; and that it ſhall and may be lawful to and for ſuch Perſon and Perſons ſo authorized as aforeſaid, with the Aſſiſtance of a Magiſtrate or Peace Officer, in the Day-time to enter into the Houſe or Habitation of ſuch Perſon or Perſons licenſed to ſell Stamps, and if on Demand and Notice of ſuch Warrant the Door of the Houſe in which ſuch Perſon ſhall dwell, or any Inner Door thereof, ſhall not be opened, then with the Aſſiſtance, and in the Preſence of a Magiſtrate or Peace Officer, to break open the ſame reſpectively; and in caſe the ſaid Stamps or any of them ſhall appear to be counterfeited or forged, then and in that Caſe to ſeize and carry away the ſame.

Penalty on Perſons forging Dies;

XLII. And be it further enacted, That if any Perſon in any Part of the United Kingdom of *Great Britain* and *Ireland*, or any of the Dominions thereto belonging, ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Type, Die, Mark, or Stamp, to reſemble any Type, Die, Mark, or Stamp at any Time heretofore kept or uſed, or hereafter to be kept or uſed at the Head Office of the Commiſſioners of Stamp Duties in *Dublin*, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, any of the Duties charged thereon by any Act or Acts which has been or ſhall be at any Time in force in *Ireland*, although ſuch Act or Acts may not be in force, or ſuch Type, Die, Mark, or Stamp may not be kept or uſed at the ſaid Head Office at the Time of ſuch forging or counterfeiting; or if any Perſon or Perſons (ſave and except ſuch Perſon or Perſons as ſhall be lawfully entitled to have and to uſe the ſame, for the Purpoſe of ſtamping Vellum, Parchment, or Paper, by or under the Authority of the ſaid Commiſſioners of Stamp Duties for the Time being) ſhall have in his, her, or their Poſſeſſion any Type, Die, Mark, or Stamp to reſemble any Type, Die, Mark, or Stamp heretofore kept or uſed, or hereafter to be kept or uſed at the Head Office, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, any of the Duties ſo charged or to be charged thereon as aforeſaid, although ſuch Type, Die, Mark, or Stamp ſhould not be then kept or uſed at the ſaid Head Office, or the Duty denoted thereby ſhould not be then payable in *Ireland*; or ſhall mark or impreſs, or cauſe or procure to be marked or impreſſed, on any Vellum, Parchment, or Paper, or other Matter which heretofore was or hereafter ſhall be directed to be ſtamped, any Device, Mark, or Impreſſion which has been or ſhall be uſed, kept, or made at the Head Office aforeſaid, for denoting the charging or marking on Vellum, Parchment, or Paper, or other

or having Dies unlawfully in their Poſſeſſion;

or ſtamping Paper, &c. unlawfully;

 Matter

Matter or Thing ſo directed to be ſtamped, any of the Duties charged thereon by any Act of Parliament which ſhall be or ſhall have been in force in *Ireland* at or before the Time when ſuch Mark or Device ſhall have been ſo uſed or kept at the ſaid Head Office, though ſuch Act or Acts may not be in force, or ſuch Device, Mark, or Impreſſion may not be uſed or kept at the ſaid Head Office at the Time of ſuch Offence committed; or if any Perſon ſhall uſe, utter, vend, or ſell, or cauſe to be uſed, uttered, vended, or ſold, or ſhall have in his or her Poſſeſſion with Intent to uſe, utter, vend, or ſell the ſame, any Vellum, Parchment, or Paper, or other Matter, with any counterfeit Device, Mark, or Impreſſion thereupon, to reſemble any Device, Mark, or Impreſſion which has been or ſhall be uſed, kept, or made at the Head Office aforeſaid for the Purpoſes aforeſaid, or any of them, though not then uſed or kept for the ſaid Purpoſes, or any of them, or though the Duty denoted thereby ſhall not be then payable in *Ireland*, knowing ſuch Device, Mark, or Impreſſion to be counterfeited; or if any Officer or Officers in the Employment of the Commiſſioners of Stamp Duties, or any other Perſon or Perſons whatever, ſhall, with Intent to defraud His Majeſty, His Heirs or Succeſſors, mark or impreſs, or cauſe or procure to be marked or impreſſed, or be aiding, abetting, or aſſiſting in marking or impreſſing, or in cauſing or procuring to be marked or impreſſed, any Stamp, Mark, or Impreſſion denoting any of the Duties aforeſaid, on any Vellum, Parchment, or Paper not delivered to him or them by or by the Authority of the ſaid Commiſſioners of Stamp Duties, for the Purpoſe of being ſtamped with any Type, Die, Mark, or Stamp which has been or ſhall be uſed, kept, or made at the Head Office aforeſaid, for the denoting the charging or marking on Vellum, Parchment, or Paper any of the Duties charged or to be charged thereon by any Act of Parliament, though ſuch Type, Die, Mark, or Stamp ſhould not be then kept at the ſaid Head Office, or the Duty denoted thereby ſhould not be then payable in *Ireland*; or if any Perſon or Perſons ſhall, with Intent to defraud His Majeſty, His Heirs or Succeſſors, knowingly have in his, her, or their Poſſeſſion any Vellum, Parchment, or Paper ſo fraudulently ſtamped or marked with any of the aforeſaid Duties; then and in every of ſaid Caſes, every ſuch Perſon ſo offending, and being thereof duly convicted, ſhall be adjudged a Felon, and ſhall, for the Firſt of the Offences aforeſaid whereof he or ſhe ſhall be convicted, be tranſported for the Term of Seven Years; and for any of the Offences aforeſaid which he or ſhe ſhall commit after ſuch Conviction, ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

or uſing, or uttering, or having for Sale forged Stamps;

or on Stamp Officers or other Perſons ſtamping Paper, &c. with lawful Dies without the Authority of the Commiſſioners.

Firſt Offence ſingle Felony, ſecond Offence Capital,

Licences.

XLIII. And, for the better regulating and ſecuring the Payment of the Stamp Duties on the ſeveral Licences ſubject to Stamp Duty, be it enacted, That from and after the Commencement of this Act all Licences for the Sale of Spirituous and other Liquors by Retail in *Ireland* ſhall be granted in Manner and under the Rules and Regulations preſcribed and contained in 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, as the ſame is amended by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to make further Regulations with reſpect to Licences for the Sale of Spirituous and other Liquors by Retail in* Ireland, and by any ſubſequent Act or Acts in force at the Time of the paſſing of this Act, and that all Licences to Perſons

45 G. 3. c. 50.

47 G. 3. ſt. 2. c. 12.

Perſons in *Ireland* dealing in Exciſeable Commodities ſhall be granted in Manner and under the Rules and Regulations preſcribed and contained in 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 the ſame is amended by any ſubſequent Act in force at the Time of the paſſing of this Act: Provided always, that no Collector of Exciſe or Taxes ſhall receive any Duty payable on ſuch Licences, nor ſhall receive the Sum of One Shilling in the Pound on the Amount of ſuch Duty; but 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 by 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 required by Law 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 of the Forty-ſeventh Year aforeſaid, or any Act or Acts in force in *Ireland* at the Time of granting ſuch Licences reſpectively.

47 G. 3. ſ. 1 c 35.

Commiſſioners may grant Licences.

XLIV. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties or any one of them, and ſuch Diſtributors of Stamps in *Ireland*, in their reſpective Diſtricts, or ſuch other Perſon or Perſons as ſhall be appointed for that Purpoſe by the Commiſſioners of Stamp Duties, ſhall and may under his or their Hand or Hands grant any Licence or Licences on which any Stamp Duty is or may be impoſed by Law, and which ſhall not by any Law be required to be granted by any other Perſon or Perſons to any Perſon or Perſons who ſhall require the ſame in Writing, and ſhall be duly qualified for the ſame; and ſuch Licence ſhall be granted without Fee or Reward, on Payment of the Stamp Duty due thereon; and that in all ſuch Licences ſhall be contained and ſet forth the Purpoſe of ſuch Licence as herein-after mentioned; and alſo the Name or Names, and Place or Places of Reſidence of the Perſon or Perſons to whom ſuch Licence ſhall be granted, the Date of iſſuing the ſame, and the Time for which the ſame ſhall be in force, in Manner and Form as may be from Time to Time directed by the ſaid Commiſſioners of Stamp Duties for that Purpoſe, and the Place or Places in which the Buſineſs for which ſuch Licence is granted is to be carried on, ſo far as the Nature of the Buſineſs ſhall allow it to be confined to any Place or Places capable at the Time of being ſpecified or deſcribed.

Particulars of Licences to be granted under Authority of Commiſſioners of Stamps.

Annual Continuance of ſuch Licences.

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

XLVI. And be it further enacted, That no Perſon in *Ireland* ſhall uſe, exerciſe, or follow any Trade, Buſineſs, Occupation, or Calling, on the Licence for the uſing or exerciſing whereof a Stamp Duty is impoſed, without having previouſly taken out ſuch Licence duly ſtamped, and in Manner by Law directed; and that every Perſon offending herein ſhall, for every ſuch Offence, forfeit and pay the Sum of Forty Pounds, ſave in ſuch particular Caſes wherein any other Penalty is or ſhall be annexed to the ſaid Offence by any Act or Acts of Parliament. Penalty on unlicenſed Perſons exerciſing Trades requiring Licences.

XLVII. And be it further enacted, That if any Licence ſhall at any Time be granted by the Authority of the ſaid Commiſſioners of Stamp Duties to any Perſon or Perſons to ſell Stamps, or any other Matter or Thing, or to carry on any Trade, Buſineſs, Profeſſion, or Calling whatſoever, in any particular Houſe, Place, or Diſtrict mentioned in ſuch Licence, ſuch Perſon or Perſons ſhall not be thereby authorized or entitled to ſell ſuch Stamps or other Matter or Thing, or to carry on ſuch Trade, Buſineſs, Profeſſion, or Calling in any other Houſe, Place, or Diſtrict, but ſhall, as to every ſuch other Houſe, Place, or Diſtrict, be conſidered as unlicenſed, and ſubject to all Pains and Penalties as ſuch, ſave as herein otherwiſe particularly provided. Licences ſhall extend only to Houſes mentioned therein:

XLVIII. Provided always, and be it enacted, That if the Perſon who ſhall have obtained any ſuch Licence ſhall be minded to remove from the Place mentioned in ſuch Licence for carrying on ſuch Buſineſs, and to carry on the ſame in any other Houſe in the ſame City, Town, or Town Land, then and in every ſuch Caſe it ſhall and may be lawful to and for ſuch Perſon to carry or ſend ſuch Licence to the ſaid Commiſſioners or any of them, or to any Officer or Officers to be by them appointed for that Purpoſe, or who ſhall be entitled to grant ſuch Licence, who ſhall indorſe the ſame on the ſaid Licence; and thereupon and from thenceforth ſuch Licence ſhall be good, valid, and effectual, according to the Contents thereof, and the ſaid Indorſement in the ſame Manner to all Intents and Purpoſes, as if ſuch Houſe ſo indorſed was mentioned in the Body of ſuch Licence for carrying on ſuch Buſineſs, and not otherwiſe; any Thing in this Act contained to the contrary in anywiſe notwithſtanding. But on Removal of Parties licenſed, an Indorſement may be made on the Licence.

XLIX. And be it further enacted, That if any Perſon who is or ſhall be authorized or empowered to grant or iſſue any Licence on which a Stamp Duty is or ſhall be by Law impoſed, ſhall grant or iſſue any ſuch Licence on unſtamped Vellum, Parchment, or Paper, or on Vellum, Parchment, or Paper not ſtamped with the Stamp which is or ſhall be by Law required, or in any other Manner or Form than that which ſhall be required by Law, or directed by the ſaid Commiſſioners, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Forty Pounds, and if Judgement ſhall be entered againſt any Perſon on any Information for ſuch Offence, ſuch Perſon ſhall forfeit his Office, and ſhall be for ever diſabled from being again appointed thereto. Penalty on Perſons iſſuing Licences on unſtamped Paper.

L. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties ſhall cauſe to be printed or written on every Piece of Vellum, Parchment, or Paper, on which ſhall be ſtamped any of the Duties which are or from Time to Time ſhall be by Law payable in reſpect of any Licence, the Purport of ſuch Licence, and the Time for which it is to continue, Purpoſe of Licence ſhall be ſtated thereon.

tinue, and the Place or Places wherein it is to be of force, ſo far as the ſame can be ſtated.

Licences for Printing Preſſes.

LI. And be it further enacted, That no Perſon or Perſons ſhall keep any Printing Preſs, or Types for printing in *Ireland*, without firſt taking out a Licence for that Purpoſe from the ſaid Commiſſioners of Stamp Duties; and that the ſaid Commiſſioners ſhall from Time to Time under their Hands and Seals grant ſuch Licence for keeping Printing Preſſes or Types, to ſuch Perſon or Perſons as ſhall apply for the ſame, and ſhall have performed the Requiſites which ſhall by any Law then in force in *Ireland* be neceſſary to be performed, previous to the granting thereof, which Licence ſhall ſtate the Houſe where ſuch Preſs or Preſſes, or Types, are to be uſed; and every Perſon or Perſons who ſhall keep or uſe ſuch Preſs, or a Printing Preſs, or Types for printing, without having obtained ſuch Licence, or in any other Houſe ſave the Houſe ſo mentioned in ſuch Licence, ſhall forfeit ſuch Printing Preſs and Types, and the Sum of Forty Pounds.

Licences for inſuring from Fire and Dangers at Sea.

LII. And be it further enacted, That no Perſon or Perſons ſhall at any Time either publicly or privately inſure, or open, or keep any Office in *Ireland* for inſuring Houſes, Furniture, Goods, Wares, Merchandize, or other Property from Loſs by Fire, or for inſuring Goods, Wares or Merchandizes from the Danger of the Seas, or other Perils at Sea, without having firſt taken out, and continuing to take out annually a Licence for that Purpoſe from the ſaid Commiſſioners of Stamp Duties, in Manner herein-after mentioned, and having ſuch Licence in force at the Time of making ſuch Inſurance, or opening or keeping ſuch Office.

Such Licences ſhall be granted by Commiſſioners of Stamps.

LIII. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties for the Time being ſhall under their Hands and Seals annually grant a Licence for inſuring Houſes, Furniture, Goods, Wares, Merchandize, or other Property from Loſs by Fire; and alſo for inſuring Goods, Wares, or Merchandize from the Danger of the Seas or other Perils at Sea, to all and every Body and Bodies Politick or Corporate, or Perſon or Perſons applying for the ſame; which Licence ſhall ſet forth the Name or Names and other Deſcription of the Body or Bodies Politick or Corporate, or Perſon or Perſons taking out the ſame; and alſo the Houſe or other Place where ſuch Buſineſs of inſuring from Loſs by Fire, or from the Danger of the Seas or other Perils at Sea, ſhall at the Time of taking out ſuch Licence be principally carried on.

Licences to Corporations or Partnerſhips.

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

LV. And

Insurances made in Ireland for British Companies liable only to Irish Duties.

LV. And be it further enacted, That all Insurances for insuring Houses, Furniture, Merchandize or other Property from Loss by Fire, or from Danger of the Seas or other Perils at Sea, which shall be made or effected by any Persons resident in *Ireland*, and appointed by the Corporation of the Royal Exchange Assurance in *London*, or by the Corporation of London Assurance, or either of them, or by any Company in *Great Britain* for insuring Property, as the Agents of such Corporations or Companies respectively, shall be subject and liable only to the Duties which shall from Time to Time be payable on such Insurances in *Ireland*, and to no other Duties whatsoever, although the Policies by which such Insurances shall be made shall be under the Common Seal of the said Corporations or Companies respectively, and although the same shall be completed in the Whole or in Part previous to their being sent to such Agents in *Ireland*, any Law, Statute, or Usage to the contrary notwithstanding.

All Insurances made in Ireland shall be liable to Irish Duty and Regulations.

LVI. And be it further enacted, That all Insurances whatever, for insuring Property from Loss by Fire, or from the Dangers of the Seas or other Perils at Sea, for which Subscriptions shall be received or Policies or Receipts shall be delivered out, or respecting which any other Matter or Thing shall be done in *Ireland*, by any Person or Persons who shall act for or on Behalf of any Person or Persons, or for or on Behalf of any Body or Bodies Politic or Corporate in *Great Britain*, shall be liable to all Duties made payable in respect of the several Insurances under or by virtue of any Act or Acts which shall from Time to Time be in force in *Ireland*, and that all and every Person or Persons, or Body or Bodies Politic or Corporate in *Great Britain*, and every Person or Persons acting in *Ireland* for or on Behalf of such Person or Persons, or Body or Bodies Politic or Corporate in *Great Britain*, who shall effect such Insurances or cause the same to be effected, shall in respect of such Insurances be subject and liable to all such Rules, Regulations, Restrictions, Penalties, Forfeitures, Matters, and Things as are or shall be contained in any Act or Acts which shall from Time to Time be in force in *Ireland*, relating to Insurances by any Person or Persons, or Body or Bodies Politic or Corporate, or their Agents, in *Ireland*.

British Courts shall take judicial Notice of Irish Insurance Stamps.

LVII. And be it further enacted, That all Courts of Justice and Judges in *Great Britain* shall, without Allegation or Proof in that Behalf, take judicial Notice of the several Types, Marks, and Stamps which shall from Time to Time be kept or used at the said Head Office in *Dublin*, for stamping or marking such Insurance or wherewith the same may or ought to be stamped, as and for the only true and lawful Types, Marks, and Stamps for the said Purpose, and that no such Insurance shall on any Pretence whatsoever be pleaded or given or received in Evidence in any Court in *Great Britain*, or admitted in any Court in *Great Britain* to be good or available in Law or Equity, unless the said Vellum, Parchment, or Paper whereon the same shall be so written or printed shall be duly stamped.

Penalty on making such Insurances by Persons not licensed.

LVIII. And be it further enacted, That all and every Person and Persons, and Body and Bodies Politic or Corporate, who now do or hereafter shall insure or set up or keep in *Ireland* any Office for insuring Houses, Furniture, Goods, Wares, Merchandize, or other Property from Loss by Fire, or for insuring Goods, Wares, or Merchandize

dize from the Dangers of the Seas, or other Perils at Sea, without such Licence as aforesaid, or in any other House or Place except the House or Place to be named in such Licence as aforesaid, or such other House or Houses, Place or Places as shall be subordinate to the House or Place so to be named in such Licence, and be kept by some Person or Persons employed as Agent or Agents to such Body or Bodies Politic or Corporate, or other Person or Persons having such Licence as aforesaid, or in any other Manner contrary to such Licence, or to the Intent and Meaning of this Act, or of any Act or Acts which may from Time to Time be in force in *Ireland* relating in anywise to the Collection or Regulation of Stamp Duties, shall forfeit for every Day on which such Offence shall be committed the Sum of Forty Pounds, and also Double the Amount of the Premiums or Premium of Insurance which such Body or Bodies Politic or Corporate, or other Person or Persons shall receive on any such Day in such House or Place.

Penalty on Agents to unlicensed Persons.

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

Bond by Persons licensed to insure.

LX. And be it further enacted, That all and every Person and Persons, Body or Bodies Politic or Corporate, to whom any such Licence as aforesaid shall be granted, shall at the Time of receiving such Licence give such Security with sufficient Sureties to be approved of by the said Commissioners of Stamp Duties, by Bond to His Majesty, His Heirs and Successors, in such Sums respectively as the said Commissioners may think reasonable, having respect to the probable Amount of the Duty payable by such Body or Bodies Politic or Corporate, or Person or Persons respectively for Half a Year, with Condition that if such Person or Persons, or Body or Bodies Politic or Corporate, shall faithfully make out, sign, and deliver an Account of all Monies received for such Duties upon Insurances, and well and truly make Payment of all such Sums of Money as shall be due and payable thereon, in such Manner as shall from Time to Time be required by Law, and also do and shall truly and faithfully observe and perform all the Directions, Matters and Things then by Law required, on his, her, or their Behalf to be observed and performed, such Bond shall be void, but otherwise shall remain in full force.

Duty may be demanded from Parties making Insurance.

LXI. And be it further enacted, That all and every Person and Persons, Body or Bodies Politic or Corporate, so to be licensed, who shall grant any Policy of Insurance for insuring Property from Loss by Fire, or from the Dangers of the Seas, or other Perils at Sea, or shall continue to insure on any Policy, shall by themselves, or such other Person or Persons as are, is, or shall be employed by or under them previous to the granting or continuing such Policy of Insurance, demand and receive for the Use of His Majesty, His Heirs and Successors, of and from the Person or

Perſons for or on Behalf of whom ſuch Inſurance ſhall be ſo effected, or his, her, or their Agent or Agents, the Duty which ſhall be then by Law payable on ſuch Inſurance; and ſuch Inſurer ſhall give a Receipt for the Duty ſo paid, expreſſing the Period for which the ſame was ſo paid, and ſuch Perſon or Perſons, or Body or Bodies Politic or Corporate ſo granting ſuch Policy, ſhall in all Caſes be accountable to His Majeſty, His Heirs and Succeſſors for ſaid Duty, as if the ſame had actually been ſo received.

Ships ſhall be inſured for 12 Months only.

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

Inſurance Corporations, &c. ſhall keep Accounts of Inſurances.

LXIII. And be it further enacted, That all and every the Body and Bodies Politic and Corporate, or other Perſon or Perſons who ſhall have obtained a Licence for any Office of Inſurance, or who ſhall receive or take any Premium for Inſurance againſt Loſs by Fire, or the Danger of the Seas, or other Perils at Sea, ſhall from Time to Time keep true and faithful Accounts in Writing, of the Number of every ſuch Policy or Inſtrument of Inſurance which ſhall be iſſued or granted or continued by ſuch Body or Bodies Politic or Corporate, or Perſon or Perſons, as alſo of the Name or Names of the Perſon or Perſons inſuring, and the Place or Places of his, her, or their Abode, the Sum inſured, and the Time for which the ſame ſhall be ſo inſured, and alſo the Day of the Month and Year in which every ſuch Policy ſhall be iſſued, upon Pain of forfeiting for not keeping ſuch Accounts, or for wilfully making any falſe Entry therein, or omitting therefrom any Entry which ought to be contained therein, the Sum of Five hundred Pounds; which Accounts ſhall at all Times be open for the Inſpection of any Perſon or Perſons duly authorized under the Hands and Seals or under the Hand and Seal of One or more of the ſaid Commiſſioners of Stamp Duties to inſpect the ſame, without Fee or Reward; and if any Perſon who ſhall have any ſuch Account in his or her Power or Cuſtody ſhall not on Demand produce the ſame, without Fee or Reward, to any Perſon ſo authorized, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Accounts ſhall be delivered to Stamp Commiſſioners and Duty paid quarterly.

LXIV. And be it further enacted, That all and every the Body and Bodies Politic and Corporate, and other Perſon and Perſons who ſhall have any Licence for any Inſurance Office in *Ireland*, ſhall from Time to Time within the Space of Two Months after every Twenty-fourth Day of *June*, Twenty-ninth Day of *September*, Twenty-fifth Day of *December*, and Twenty-fifth Day of *March*, and alſo at ſuch other Time and Times as they ſhall by Fourteen Days previous Notice in Writing be required by the ſaid Commiſſioners of Stamp Duties, or any of them, deliver or cauſe to be delivered true Copies of the Accounts herein-before directed to be kept by ſuch licenſed Inſurance Office or Offices, Body or Bodies Politic or Corporate, or ſuch other licenſed Perſon or Perſons reſpectively for the Quarter which ſhall have been completed next before ſuch Day of Delivery or Notice, as the Caſe ſhall be, and at the ſame Time ſhall pay all ſuch Sum and Sums as ſhall appear to be due on ſuch Accounts, every ſuch Delivery and Payment to be made as follows reſpectively; (that is to ſay), if the Houſe named

in the Licence of ſuch Body or Bodies Politic or Corporate, or Perſon or Perſons for conducting the Buſineſs of ſuch Inſurance ſhall be in the County of *Dublin*, or County of the City of *Dublin*, then ſuch Accounts ſhall be ſo delivered to ſuch Perſon or Perſons as ſhall be appointed to receive the ſame at the Stamp Office in *Dublin*, and ſuch Payment ſhall be made to the Receiver General for the Time being, for receiving the ſaid Duties at the ſaid Office; and if ſuch Houſe ſhall be in any other Part of *Ireland*, then ſuch Accounts ſhall be furniſhed, and ſuch Payments made to the Diſtributor or Diſtributors of the Diſtrict in which ſuch Houſe ſhall be, or the Perſon or Perſons appointed by the ſaid Commiſſioners to act as Diſtributor or Diſtributors for the ſaid Diſtrict, upon Pain of forfeiting for every Default in not delivering ſuch Copies of the ſaid Accounts as aforeſaid, the Sum of Forty Pounds, and for every Default in not paying the Money due on the ſaid Accounts as aforeſaid, Double the Amount of the ſaid Monies due on the ſaid Accounts reſpectively at the Time of ſuch Default.

Allowance of 1 s. in the Pound to Inſurers for ſuch Accounts, &c.

LXV. And be it further enacted, That all and every Perſon and Perſons, and Bodies Politic, or Corporate, ſo to be licenſed as aforeſaid reſpectively, ſhall be entitled to retain for their own Uſe, for their Care and Trouble in receiving the ſaid Duties and making out ſuch Accounts as herein directed, after the Rate of One Shilling in the Pound out of the Monies by them accounted for and paid to the Receiver General or Diſtributors, or Perſons acting as ſuch reſpectively, according to the Directions herein contained.

Policy of Inſurance defined.

LXVI. And be it further enacted, That every Deed, Inſtrument, Note, or Memorandum, Letter, Muniment, or Writing, for the Payment of any Sum of Money, or for making any valuable Compenſation for or on the Loſs of any Ship or Veſſel, Goods, Monies, or Effects, or upon any Loſs by Fire, or from any Loſs whatſoever from the Danger of the Sea, or other Perils at Sea, ſhall be conſtrued, deemed, and adjudged to be a Policy of Inſurance within the Meaning of this Act, and of all Acts by which any Duty has been or ſhall or may be hereafter impoſed on ſuch Policies of Inſurance, unleſs the contrary ſhall be expreſsly provided.

Licences to Notaries Public.

LXVII. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties for the Time being may, under their Hands and Seals, grant a Licence to any Perſon to enable him to act as a Public Notary, and that no Perſon ſhall act as a Public Notary in *Ireland* without having obtained ſuch Licence for that Purpoſe; and that any ſuch Perſon who ſhall act as a Public Notary in *Ireland* without having obtained ſuch Licence ſhall for every ſuch Offence forfeit the Sum of Forty Pounds; provided however that ſuch Licence ſhall not authorize or empower any Perſon to act as ſuch Notary Public, who ſhall not be duly authorized and empowered ſo to do.

Notaries ſhall keep Accounts of Bills noted and pay Duty on Proteſts.

LXVIII. And whereas it hath been the Cuſtom for Public Notaries to note Bills of Exchange for Non-payment or Non-acceptance, and Promiſſory Notes for Non-payment, and not to proteſt the ſame reſpectively in proper Form of Law, by which the Payment of the Duties upon ſuch noting or notarial Acts has been and may be evaded; for Remedy whereof, be it enacted, That every Public Notary in *Ireland* ſhall once in every Two Months

Months deliver or cauſe to be delivered to the ſaid Commiſſioners of Stamp Duties in *Ireland*, at the Stamp Office in *Dublin*, or to ſome Perſon authorized by them or any One of them to receive the ſame there, a faithful and true Account in Writing and upon Oath before the Commiſſioners of Stamp Duties, if ſuch Notary ſhall reſide in the County of *Dublin* or County of the City of *Dublin*, or before a Juſtice of the Peace if he ſhall reſide in any other Part of *Ireland*, of ſuch Bills of Exchange and Notes as aforeſaid, which ſhall have been noted by ſuch Public Notary ſince the laſt preceding Account ſo delivered by the ſaid Notary, or if no ſuch Account ſhall have been ſo delivered by him, then ſince the obtaining of his Licence, and ſhall at the ſame Time pay unto the Receiver General of the Stamp Duties the Duty which would then by Law be payable for or in reſpect of every ſuch Bill of Exchange or Note if proteſted; and in caſe any Public Notary ſhall neglect to account as aforeſaid, or to pay the Duties aforeſaid, every ſuch Public Notary ſhall for every ſuch Neglect or Default in delivering a true Account of ſuch noting, forfeit the Sum of Five hundred Pounds for every Default of Payment of the Money due on ſuch Account, and Double the Amount of the Money due on ſuch Account at the Time of ſuch Default.

Proof of Licence ſhall lie on the Party.

LXIX. And be it further enacted, That whenever any Proſecution or Proceeding ſhall be had or commenced againſt any Perſon for carrying on any Trade, Buſineſs, Profeſſion, or Calling, or doing any Matter or Thing without having a Licence for ſo doing from the Commiſſioners of Stamp Duties in Manner required by Law, the Proof that ſuch Perſon has obtained ſuch Licence 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 Law or Uſage to the contrary notwithſtanding.

Law Stamps.

LXX. And for the better ſecuring the Payment of the ſeveral Stamp Duties payable by Attornies, Solicitors, and Proctors, and on Proceedings in Courts of Juſtice in *Ireland*, be it enacted, That from and after the Commencement of this Act, every Perſon to be ſworn or admitted an Attorney in any of His Majeſty's Courts of Law, or any Court of Record whatſoever in *Ireland*, or a Solicitor of the Court of Chancery in *Ireland*, ſhall, previous to ſuch Admiſſion into ſuch Court, produce to the proper Officer to whom he ſhall apply to be admitted an Attorney or Solicitor as aforeſaid, a Certificate ſigned under the Hand or Hands of ſome Perſon appointed for that Purpoſe by the Commiſſioners of Stamp Duties in *Ireland* for the Time being, ſtating that ſuch Perſon has paid ſuch Duty as ſhall be then by Law payable on ſuch Admiſſion, and ſtating the Amount thereof, which Certificate ſhall be lodged with ſuch Officer of every Court into which he ſhall be admitted, and ſhall remain in his Cuſtody, to be examined by the ſaid Commiſſioners, or any of them, or by any Officer by them appointed for that Purpoſe, at any Time they or he ſhall think fit; and that every Perſon who ſhall be bound an Apprentice to an Attorney in *Ireland*, ſhall alſo obtain a written Certificate from ſome Perſon appointed for that Purpoſe by the ſaid Commiſſioners, of his having paid the Duty which ſhall be by Law payable on ſuch Indentures of Apprenticeſhip, at the Time of executing the ſame, which Certificate ſhall be lodged with the proper Officer of the Court in which ſuch Indentures ſhall be inrolled, or of the Court or One of the Courts to which the

Maſter

Maſter of ſuch Apprentice ſhall belong; and the Officer or Officers of ſuch Court is and are hereby required to take Charge of and keep ſuch Certificate, ſo that the ſame may and ſhall be produced and read in open Court before the Admiſſion of ſuch Perſon to be an Attorney, and produced to a Maſter of the Court of Chancery in *Ireland*, before he ſhall be admitted and ſworn a Solicitor as aforeſaid; and that no Perſon ſhall be capable of practiſing as an Attorney or Solicitor reſpectively in *Ireland*, unleſs he ſhall have paid the Stamp Duty or Duties, if any, which have been or ſhall be by Law payable by him when bound an Apprentice, and when admitted an Attorney or Solicitor, at or previous to the Time of his being admitted an Attorney or Solicitor as aforeſaid.

Attornies ſhall not practiſe except in the Courts where they are ſworn.

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

Annual Certificates of practiſing Attornies, &c.

LXXII. And be it further enacted, That every Perſon admitted, ſworn, enrolled, or regiſtered as a Solicitor or Attorney, or as a Proctor, Agent, or Procurator in any of His Majeſty's Courts in *Dublin*, or in any Eccleſiaſtical Court, or in any Court of Admiralty in *Ireland*, or in any other Court in *Ireland* holding Plea, where the Debt or Damage doth amount to Forty Shillings or more, ſhall annually before the Firſt Day of *January*, during ſuch Time as he ſhall continue to practiſe in any of the ſaid Courts, or if not before the ſaid Day, then before ſuch Perſon ſhall commence, carry on, or defend any Action or Suit, or any other Proceeding whatſoever in any of the ſaid Courts, deliver or cauſe to be delivered to the ſaid Commiſſioners of Stamp Duties, or to any Officer or Officers appointed by them for that Purpoſe, at the Stamp Office in *Dublin*, a Paper or Note in Writing, containing the Name and uſual Place of Reſidence of ſuch Perſon, and ſtating whether he has been ſo admitted Three Years or not, and thereupon, and upon Payment of the Duties which ſhall then be by Law impoſed on him as ſuch Solicitor, Attorney, Proctor, Agent, or Procurator, according to the Time he has been admitted, as ſtated in ſuch Paper or Note in Writing, every ſuch Perſon ſhall be entitled to a Certificate duly ſtamped, to denote the Payment of the ſaid Duty by him, deſcribing him in ſuch Certificate according to the Deſcription contained in the ſaid Note ſo given in by him, which Certificate the ſaid Commiſſioners, or ſuch Perſon or Perſons as ſhall be appointed by them for that Purpoſe, ſhall cauſe to be immediately iſſued under the Hand and Name of the proper Officer, in ſuch Manner and Form as the ſaid Commiſſioners ſhall deviſe.

Such Certificates in force to 1ſt January yearly.

LXXIII. And be it further enacted, That every ſuch Certificate iſſued to any Solicitor or Attorney, Proctor, Agent, or Procurator, under the Directions of this Act, ſhall bear Date on the Day on which the ſame

ſhall be iſſued, and ſhall commence and be of force on and from the Day of iſſuing the ſame, or on and from the Firſt Day of *January* next following, according as the Perſon obtaining the ſame ſhall deſire; and every ſuch Certificate ſhall ceaſe and determine on the Firſt Day of *January* next after the Day on which the ſame ſhall ſo commence and be of force.

Entry of ſuch Certificates on Rolls of the Court.

LXXIV. And be it further enacted, That every Certificate ſo to be obtained as aforeſaid ſhall be produced in One of the Courts in which the Perſon deſcribed therein ſhall be admitted, enrolled, ſworn or regiſtered, to ſome Officer or Officers of the ſaid Court, to be appointed for that Purpoſe by the Judges of the ſaid Courts reſpectively, either before the Firſt Day of *Hilary* Term in each Year, or if after ſaid Firſt Day of *Hilary* Term, then before ſuch Attorney, Solicitor, Proctor, Agent, or Procurator ſhall be permitted to practiſe as aforeſaid; and every ſuch Officer ſo to be appointed ſhall and he is hereby required from Time to Time upon the Production of ſuch Certificate duly ſtamped, and upon the Payment of the Fee of One Shilling, to enter in its Order alphabetically the Name of the Perſon deſcribed in ſuch Certificate, together with the Place of ſuch his Reſidence, and the Time he has been admitted as aforeſaid, and the Date of ſuch Certificate, in a Book or Roll to be prepared for that Purpoſe, to all which Books or Rolls in the ſaid Courts reſpectively, all Perſons ſhall and may at all ſeaſonable Times have free Acceſs without Fee or Reward.

Penalty on Attornies practiſing without ſuch Certificate.

LXXV. And be it further enacted, That from and after the ſaid Firſt Day of *Hilary* Term in each Year, any Perſon who ſhall in his own Name or in the Name of any other Perſon or Perſons, ſue out any Writ or Proceſs, or commence, proſecute, carry on, or defend any Action or Suit, or any Proceedings as an Attorney or Solicitor, Proctor, Agent or Procurator in any of the Courts aforeſaid, without having obtained ſuch Certificate which ſhall be then in force, and cauſed the Matters therein ſtated to be entered in one of the Courts, in ſuch Manner as herein-before is directed, or ſhall deliver in to the Commiſſioners of Stamp Duties, or to the Officer to be appointed by them for the Purpoſe of iſſuing, granting, or regiſtering ſuch Certificate, any falſe or fictitious Place of Reſidence, or any falſe or fictitious Statement of his having been admitted an Attorney, Solicitor, Proctor, Agent, or Procurator, or of the Time when he ſhall have been ſo admitted, every ſuch Perſon for every ſuch Offence ſhall forfeit and pay the Sum of One hundred Pounds, and ſhall be and is hereby made incapable to maintain or proſecute any Action or Suit in any Court of Law or Equity for the Recovery of any Fee, Reward, or Diſburſement on account of proſecuting, carrying on, or defending any ſuch Action, Suit, or Proceeding.

Filing Warrants of Attorney to appear.

LXXVI. And be it further enacted, That no Declaration, Plea, or Demurrer in any Action or Suit at Law in any of His Majeſty's Courts of Record in *Ireland*, nor any Bill or Anſwer, Plea or Demurrer in any Court of Equity in *Ireland*, ſhall be received or filed, unleſs the Attorney or Solicitor tendering the ſame to be filed ſhall, at or before the Time he ſhall ſo tender the ſame to the Officer of the Court with whom the ſame ought to be filed, depoſit with ſuch Officer the Warrant empowering him to proſecute or defend ſuch Suit or Action, which Warrant ſuch Officer ſhall without Fee or Reward file and keep in his Office; and if any Officer of any ſuch Court ſhall receive any of ſuch Pleadings without ſuch War-

rant having been ſo depoſited with him, he ſhall for every ſuch Offence forfeit the Sum of Ten Pounds with Coſts of Suit, to any Perſon who ſhall ſue for the ſame in any of His Majeſty's ſuperior Courts in *Dublin*.

Filing ſuch Warrants in Eccleſiaſtical or Admiralty Courts.

LXXVII. And be it further enacted, That 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 have firſt filed, or cauſed 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.

Proviſo in caſe of Abſence of Clients.

LXXVIII. Provided always, and be it enacted, That in caſe the Party by whom any ſuch Warrant of Attorney ought to be executed ſhall be out of *Ireland*, the Attorney, Solicitor, or Proctor ſo proſecuting or defending the ſame, ſhall be received ſo to proſecute or defend the ſame, in all Caſes in which he would be ſo received if this Act had not paſſed, but not otherwiſe, on his making an Affidavit before the proper Officer, which ſaid Officer is hereby empowered to adminiſter, that his Client is out of *Ireland* as he verily believes, and on paying the Duty which ſhall be then payable on ſuch Warrants of Attorney reſpectively, of which the ſaid Officer is hereby directed to keep an Account, as he is alſo required to pay over the ſame to the proper Officer for receiving Stamp Duties.

Exception as to Judgements by Cognovit, &c.

LXXIX. Provided always, and be it enacted, That nothing herein contained ſhall extend to oblige any Attorney to enter or file a Warrant of Attorney in any Proceeding to Judgment by *Cognovit Actionem* on any Bond or Bill, or on entering Satisfaction on any Judgment or Recognizance.

Penalty on Attornies, &c. not paying Stamp Duties charged by them.

LXXX. And be it further enacted, That if any Attorney, or Solicitor, or any Proctor in any Eccleſiaſtical or Admiralty Court in *Ireland*, ſhall charge to or receive from the Plaintiff or Defendant promovant or impugnant in any Suit, or any other Perſon whatſoever, the Amount of any Stamp Duty, and ſhall not have actually made uſe of or iſſued or filed the Warrant, Writ, Monition, Proceſs, Pleading, Rule, Order, Record, Inſtrument, or Proceeding for which ſuch Charge ſhall be made, or ſuch Amount ſhall be received, duly ſtamped with the Duty which ſhall be payable thereon at the Time of ſo uſing, iſſuing, or filing the ſame, ſuch Attorney, Solicitor, or Proctor ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

Charge by the Skin for Equity Pleadings ſhall be according to the Number of Stamps, and

LXXXI. And be it further enacted, That where any Bill of Coſts in any of His Majeſty's Courts of Chancery or Exchequer in *Ireland*, in which there ſhall be any Charge or Charges for drawing or for engroſſing on Parchment any Bills, Anſwers, or other Equity Pleadings in the ſaid Courts reſpectively, which ſhall be engroſſed or written, or filed in either of the ſaid Courts, ſhall be taxed, the Officer who ſhall tax ſuch Bill of Coſts ſhall

tax the Charges for drawing and engroſſing ſuch Bills, Anſwers, and other Pleadings reſpectively ſo as not to exceed the uſual Charge by the Skin, according to the Number and Amount of the Stamps actually appearing on ſuch Pleading; and ſuch Officer if the Bill of Coſts to be taxed be in a Cauſe in the Court of Chancery, ſhall ſignify at the Foot of ſuch Bill of Coſts, that the Number and Amount of Stamps appearing on the Pleadings mentioned therein hath been certified to him by the Maſter or Keeper of the Rolls of the Court of Chancery or his Deputy; and if ſuch Bill of Coſts be in a Cauſe in the Court of Exchequer, the Officer who ſhall tax the ſame ſhall ſignify at the Foot of ſuch Bill that he hath inſpected the Ingroſſment of the Pleadings mentioned in ſuch Bill of Coſts; and in caſe ſuch Officer reſpectively who ſhall tax ſuch Bill of Coſts as aforeſaid, ſhall neglect or refuſe to apply to the Clerk of the Rolls for ſuch Certificate as aforeſaid, or to inſpect the Engroſſment of the Pleadings mentioned in ſuch Bill of Coſts, or ſhall neglect or refuſe to tax the Charges for drawing or engroſſing ſuch Bills, Anſwers, or other Pleadings in Manner herein-before directed, every ſuch Officer ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch Neglect or Refuſal the Sum of Ten Pounds; and in caſe the Maſter, or Keeper or Keepers of the Rolls of the Court of Chancery, or his or their Deputy, ſhall neglect or refuſe to inſpect and certify the Number and Amount of Stamps appearing on every ſuch Pleading as aforeſaid to the proper Officer of ſuch Court, upon being applied to by him for that Purpoſe, ſuch Maſter, or Keeper or Keepers of the Rolls, or his or their Deputy, ſhall for every ſuch Neglect or Refuſal forfeit in like Manner the Sum of Ten Pounds; which ſaid ſeveral Forfeitures, together with the Coſts of recovering the ſame, ſhall be enforced in a ſummary Way upon Motion by Order of the ſaid Courts of Chancery or Exchequer, upon Complaint made to them reſpectively againſt any Officer who ſhall be guilty of any ſuch Neglect or Refuſal, and ſhall enure to His Majeſty, His Heirs and Succeſſors.

Coſts taxed in Chancery accordingly.

LXXXII. Provided always, That nothing in this Act contained ſhall extend or be conſtrued to extend to the Charge to be made for engroſſing any Bill, Anſwer, or other Pleading in Equity, the whole Contents of which ſhall not amount to the Number of Two thouſand one hundred and ſixty Words.

If Two Skins in the Whole.

LXXXIII. And be it further enacted, That every Copy of every Affidavit which ſhall be read in any Court whatever in *Ireland* ſhall be engroſſed or written in ſuch Manner as that the Quantity of Writing contained in any One Sheet or Piece of Paper ſhall not be deemed more than One Sheet, according to the Manner in which the Officers of the Courts in which ſuch Affidavit ſhall be reſpectively filed charge by the Sheet for ſuch Affidavit; and if any Officer of any Court ſhall charge or demand for the Quantity of Writing contained in any One Sheet or Piece of Paper on which any Copy of ſuch Affidavit ſhall be written, more than the Fees to which he ſhould be entitled for One Sheet, according to the Courſe of the Court in which ſuch Affidavit ſhall be filed, he ſhall for every ſuch Charge ſo made or demanded, forfeit and pay the Sum of Ten Pounds, with Treble Coſts of Suit, to any Perſon or Perſons who ſhall ſue for the ſame.

Charge on Copies of Affidavits.

LXXXIV. And

Affidavits ſtamped on each Side.

LXXXIV. And be it further enacted, That where more than One Side or Page of any Sheet of Paper ſhall be ſtamped or marked with the Duties which ſhall then be by Law charged on Paper on which ſuch Copy of an Affidavit ſhall be written, each Side or Page ſo marked or ſtamped ſhall be deemed a ſeparate Sheet or Piece of Paper within the Intent and Meaning of this Act, and of every Act by which any Stamp Duty has been or ſhall be impoſed, unleſs the contrary ſhall be expreſsly declared.

Tranſcripts of Records in Exchequer Chamber.

LXXXV. And be it further enacted, That every Record or Tranſcript of Records to be brought into the preſent Court of Exchequer Chamber in *Ireland* ſhall, when copied for the Judges or others, be copied in like Manner as in the former Court of Exchequer Chamber in *Ireland*.

Records, &c. ſhall be written in the uſual Way.

LXXXVI. And be it further enacted, That all Records, Writs, Pleadings, and other Proceedings in the Courts of Law and Equity, and Eccleſiaſtical Courts, Courts of Admiralty, and all other Courts in *Ireland*, and all Office Copies thereof reſpectively, which ſhall from Time to Time be charged with any Stamp Duty, ſhall be engroſſed or written in ſuch Manner as they uſually have been accuſtomed to be written, ſave as herein otherwiſe mentioned, or as ſhall be provided by any Law which may hereafter be paſſed.

Atteſted Copies of Depoſitions, &c. in Equity.

LXXXVII. And be it further enacted, That every atteſted Copy of any Interrogatory or Interrogatories, or Depoſition or Depoſitions in the Court of Chancery, or in the Equity Side of the Court of Exchequer, ſhall be ſigned by the Examiners of the ſaid Courts reſpectively, and every ſuch Examiner ſhall ſtate and appoint in Writing at the Foot of every ſuch atteſted Copy, whether the ſame is to be read by or on the Part of any Complainant or Plaintiff, or by or on the Part of any Defendant in the Suit in which ſuch Interrogatories or Depoſitions ſhall have been taken; and it ſhall not be lawful for any ſuch Complainant or Plaintiff to read or give in Evidence any Copy of any ſuch Interrogatories or Depoſitions which ſhall be ſo appointed to be read on Behalf of any Defendant in ſuch Suit, nor for any Defendant to read or give in Evidence any ſuch Copy which ſhall be ſo appointed to be read on Behalf of the Complainant, unleſs the ſame reſpectively ſhall be doubly ſtamped, any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

Number of Sheets to be marked on atteſted Copies of Pleadings.

LXXXVIII. And be it further enacted, That whenever any Officer of any Court of Law or Equity in *Ireland*, ſhall make out or deliver any atteſted Copy of any Pleading or Proceeding of any Nature or Kind whatever in ſuch Court, ſuch Officer ſhall, in the Book in which Entry ſhall be made of any ſuch Pleading or Proceeding, mark in Figures the Number of Office Sheets of which ſuch Copy ſhall conſiſt, and ſhall in like Manner mark on the Back of every ſuch Copy the Number of Office Sheets contained therein.

Signing Writs for Arreſt.

LXXXIX. And be it further enacted, That every Officer or Clerk belonging or that ſhall hereafter belong to the Court of King's Bench, Court of Common Pleas, or Law Side of the Court of Exchequer in *Ireland*, who ſhall ſign any Writ or Proceſs before Judgment to arreſt any Perſon or Perſons thereupon, ſhall at the Time of ſigning thereof ſet down upon ſuch Writ or Proceſs the Day and Year of ſigning the ſame, which ſhall be entered upon the Remembrance Roll, or in the Book wherein the

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

Stamping Rule Books of Courts.

XC. And, for the more conveniently aſcertaining the Duties on Rules and Orders to be from Time to Time made and given in Cauſes depending in the ſeveral Courts in *Ireland*, the Rules of which are or ſhall from Time to Time be ſubject to any Stamp Duty, be it further enacted, That it ſhall and may be lawful for the Officer or Officers of each and every ſuch Court reſpectively, having the legal Cuſtody of the Rule Books belonging thereto reſpectively, within Ten Days after the laſt Day of each and every Term, to produce and bring ſuch Rule Books to the proper Officer, to be appointed by the ſaid Commiſſioners of Stamp Duties for that Purpoſe at the Office of the ſaid Commiſſioners in *Dublin*; and ſuch Officer or Officers ſhall inſert in each and every ſuch Rule Book, immediately after the laſt Rule entered therein, at the Time of producing the ſame, a Certificate duly ſigned by ſuch Officer or Officers of the ſaid Courts reſpectively, ſtating the Number of Rules and Orders of ſuch Courts reſpectively made or entered in ſuch Rule Books in ſuch preceding Term and Vacation; and ſuch Officer or Officers ſhall thereupon pay the full Amount of all ſuch Stamp Duties, as ſhall be then by Law payable for or in reſpect of ſuch Rules or Orders reſpectively, and the ſaid Rule Books ſhall thereupon be ſtamped with ſome Stamp or Stamps denoting the full Amount of the whole of the Stamp Duties, which ſhall be then payable in reſpect of the ſeveral Rules ſo made, and entered in ſuch preceding Term or Vacation, which Stamp or Stamps ſhall be as few in Number as ſhall be requiſite to ſhew the Amount of Duty ſo paid in Pounds, Shillings, and Pence, and ſhall be placed in the ſame Page on which the Certificate of ſuch Officer or Officers ſhall be written as aforeſaid; and if any Officer of any of the ſaid Courts ſhall neglect or omit to bring ſuch Rule Book or Rule Books, or to furniſh ſuch Certificate or Certificates, or pay ſuch Duties as aforeſaid, then and in every ſuch Caſe, every ſuch Officer ſhall for every ſuch Offence forfeit the Sum of Forty Pounds, and in ſuch Caſe, whenever afterwards ſuch Book ſhall be produced at the ſaid Stamp Office, if ſuch Certificate ſhall not appear therein, the proper Officer at the ſaid Office ſhall himſelf make the ſaid Certificate, and on Payment of the Duties appearing thereby to be due, the ſaid Book ſhall be duly ſtamped as aforeſaid.

Stamps on Proceſſes to enforce Appearance.

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

Stamping Judgments by Cognovit or otherwiſe.

XCII. And be it further enacted, That the Payment of the Stamp Duty on all Judgments ſhall be denoted in Manner here following reſpectively; that is to ſay, the Payment of the Duty which ſhall from Time to Time be payable on Judgments upon *Cognovit Actionem* ſhall be denoted by the proper Stamp for every ſuch Judgment reſpectively being ſtamped on ſuch *Cognovit*, and the Payment of the Duty which ſhall from Time to Time be payable on all other Judgments 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 Judgment therein ſhall be ſtamped with the proper Stamp for every ſuch Judgment 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 Judgment 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 Judgment, and to file the ſame as aforeſaid, ſhall for every ſuch Neglect or Omiſſion forfeit and pay the Sum of Ten Pounds.

One Month allowed for Judgments by Cognovit not ſtamped.

XCIII. Provided always, and be it enacted, That the proper Officer of the Court on receiving from the Perſon bringing any ſuch *Cognovit* the Amount of the Stamp Duty payable thereon, ſhall and may receive and file the ſame as if ſtamped, and ſhall within One Calendar Month next after ſuch filing bring or ſend the ſaid *Cognovit* and the Amount of ſaid Duty to the Head Office in *Dublin* to be ſtamped, and thereupon ſuch *Cognovit* ſhall and may be ſtamped with the proper Stamp within One Calendar Month next after the ſame ſhall have been ſo filed, without Payment of any Penalty or other Sum ſave only the ſaid Duty ſo 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; and if any ſuch Officer ſhall neglect or omit to bring or ſend ſuch *Cognovit* and the Amount of ſuch Duty to the Head Office in *Dublin*, within One Calendar Month after the ſame ſhall have been ſo filed, he ſhall for every ſuch Neglect or Omiſſion forfeit and pay the Sum of Ten Pounds.

Book for entering Memorandum of marking Judgments by Officer.

XCIV. And be it enacted, That a Book ſhall be kept in every Court in *Ireland* by the proper Officer for marking Judgments therein, in which Book ſhall be entered within Seven Days next after the marking of any Judgment which ſhall be marked in ſuch Court after that Time, a Minute or Memorandum of the Entry of ſuch Judgment, ſtating the Names of the Parties in the Cauſe, and the Day of the marking of ſuch Judgment, and alſo the Day of making ſuch Entry, and whether the ſaid Judgment was duly ſtamped as aforeſaid or not, and ſuch Entry or a Copy thereof duly atteſted and compared, or any ſuch Entry which before the Expiration of the ſaid Period of One Calendar Month ſhall have been duly made in like Manner under any Law then in force, or ſuch Copy thereof, ſhall be taken as Evidence that ſuch Judgment 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 Judgment, 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 Forty Pounds.

XCV. And

XCV. And be it further enacted, That no atteſted Copy of any final Judgment which 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 Judgment, but that ſuch Judgment 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 Forty Pounds. Certificate of Judgments being ſtamped.

XCVI. Provided alſo, and be it enacted, That if any Perſon or Perſons ſhall be arreſted by virtue of any Writ or Proceſs of any of His Majeſty's Courts of Record in *Dublin* at the Suit of any common Perſon, and the Sheriff or other Officer ſhall take Bail from ſuch Perſon againſt whom ſuch Writ or Proceſs ſhall iſſue, and the Sheriff or other Officer at the Requeſt and Coſt of the Plaintiff in ſuch Action or Suit, or of his lawful Attorney, ſhall duly aſſign to the Plaintiff in ſuch Action or Suit the Bail Bond or other Security taken from ſuch Bail by Endorſement according to Law, and alſo when and ſo often as it ſhall become neceſſary for any Sheriff or other Officer in *Ireland*, having Authority to grant Replevins, to aſſign any Bail Bond of any Plaintiff in Replevin to the Avowant or Defendant in ſuch Action, then and in every of the ſaid Caſes ſuch Aſſignment may be made without any Stamp; provided however that no Action ſhall be brought under any ſuch Aſſignment, until the ſame ſhall have been firſt duly ſtamped with ſuch Stamp as ſhall be then by Law required for ſuch Aſſignment; and the ſaid ſeveral Aſſignments ſhall on Application at the Head Office in *Dublin* at any Time before any Action be brought thereon be duly ſtamped in ſuch Manner as ſhall be then required by Law, without Payment of any Penalty or other Sum ſave only the Duty which ſhall be then payable thereon. Stamping Aſſignment of Bail Bonds after Execution thereof.

XCVII. And be it further enacted, That no Affidavit made for the Purpoſe of grounding thereon any Preſentment of any Grand Jury for raiſing Money for Repair of Roads or for any other public Purpoſe ſhall be lodged with or received by the Secretary of any Grand Jury, nor ſhall be entered in any Schedule delivered to any Grand Jury, nor ſhall any ſuch Affidavit be delivered by him to, or laid by him before any Grand Jury, unleſs ſuch Affidavit ſhall be written on Paper ſtamped with the Stamp which ſhall be then by Law required for the ſame, nor ſhall any Affidavit for accounting for any Money preſented by any Grand Jury to be laid before any Grand Jury by the Secretary be read in Court, or authorize the Court to diſcharge any Quere, unleſs it ſhall be written on Paper duly ſtamped. Affidavits for grounding Preſentments.

XCVIII. And whereas the Payment of Stamp Duties impoſed on the Admiſſion of Freemen and others into Corporations, Guilds, or Companies in *Ireland* has been and may be evaded; be it therefore enacted, That it ſhall be lawful for every Body Politic or Corporate, Corporation, Guild, or Company in *Ireland*, which ſhall admit any Perſon or Perſons into any ſuch Corporation, Guild, or Company by themſelves, or by ſome Perſon or Perſons employed by ſuch Corporation, Guild, or Company, and they are hereby required previouſly to the Admiſſion of any ſuch Perſon into ſuch Corporation or Company, to demand and receive for the Uſe of His Majeſty, His Heirs and Succeſſors, of and from the Perſon ſo admitted, the ſeveral and reſpective Stamp Duties which ſhall be then by Law payable on the Entry, Minute, or Memorandum of Admiſſion of ſuch Perſon into ſuch Corporation, Stamping Admiſſions into Corporations.

Corporation, Guild, or Company; and the Town Clerk, or Clerk, or other Officer of such Body Politic or Corporate, Corporation or Company, shall make an Entry, Minute, or Memorandum of such Admission, upon the proper Stamp, in some Book, Roll, or Record of such Corporation or Company, within One Month after such Person shall be so admitted into such Corporation or Company; and if such Town Clerk, Clerk, or other Officer shall neglect or refuse so to do, he shall for every such Offence forfeit the Sum of Ten Pounds; and every such Corporation, Guild, or Company shall be answerable for all such Duties, without any Proof of the same having been so received, or whether the same respectively shall have been so received or not.

Inspection of Corporate Books by Stamp Officers.

XCIX. And be it further enacted, That any and every Town Clerk, Clerk, or other Officer who shall from Time to Time have in his Custody any Public Book, File, Record, Remembrance, Docket, or Proceeding, the Sight or Knowledge whereof may tend to the securing any of His Majesty's Stamp Duties, which now are or shall at any Time be by Law payable in *Ireland*, or to the Proof or Discovery of any Fraud or Omission in relation thereto, or to any of them, shall at all seasonable Times permit any Officer or Person thereunto authorized by the Commissioners of Stamp Duties or any Three of them, to inspect and view all such Books, Files, Records, Remembrances, Dockets, and Proceedings as aforesaid, without Fee or Reward, and to take thereout such Notes and Memorandums as shall be necessary for the Purposes last-mentioned, without Fee or Reward; and if any Town Clerk, Clerk, or other Officer shall refuse or neglect so to do, upon Demand made by such Officer or Person so authorized as aforesaid, such Town Clerk, Clerk, or other Officer so refusing or neglecting shall for every such Refusal or Neglect forfeit and pay the Sum of Ten Pounds.

Bills, Notes, and Receipts.

C. And, for the better securing the Payment of Stamp Duties on Bills, Notes, and Receipts by Bankers and others in *Ireland*, be it enacted, That from and after the Commencement of this Act the whole Sum for which any Receipt shall be given in *Ireland* shall be really expressed in such Receipt, unless the same shall have the Stamp for a Receipt in full of all Demands; and all Persons who shall give or cause to be given in *Ireland* any Receipt or other Discharge in which a less Sum shall be expressed than the Sum actually received, with an Intent to evade any of the Duties which shall be then payable on such Receipt or Discharge, or shall divide or cause to be divided the Sum actually paid into divers Receipts, or shall by any general Acknowledgement or Use of the Words "Settled" or "Paid," or "By Cash" or "Entered," or by such like or any other Word or Words, or by any Signature or Initials, or by any other Words, Letters, or Marks intended to answer the Purposes of a Receipt, or to denote that the Money for which a Receipt ought to be given has been paid, or by any Means endeavour to evade any of the Duties which shall be then payable on Receipts, or be guilty of or concerned in any fraudulent Contrivance whatever to evade any of the said Duties, such Person or Persons so offending, shall for every such Offence forfeit the Sum of Twenty Pounds.

Receipts not in full, Evidence only of the Sum stated.

CI. And be it enacted, That no Receipt shall be received in Evidence as a Discharge, or as any Proof of the Payment of any Sum not actually

actually expreſſed and ſpecified therein, unleſs ſuch Receipt ſhall have the proper Stamp for a Receipt in full of all Demands.

Who ſhall pay Duty on Notes and Receipts.

CII. And be it further enacted, That all Duties which ſhall at any Time be charged on Bills of Exchange, Promiſſory Notes, Drafts, Orders, or Receipts, ſhall unleſs otherwiſe expreſsly provided, be paid by the Perſon or Perſons giving the ſame reſpectively: Provided always, that if any Perſon ſhall on paying any Sum of Money demand a Receipt in full of all Demands, the Perſon ſo requiring the ſame ſhall be liable to pay to the Perſon giving the ſame the Difference (if any) between the Duty payable in reſpect of the Sum ſo then paid, and a Receipt in full of all Demands: Provided alſo, that every Receipt or other Diſcharge given by any Officer of the Revenue on Payment of Money for or on account of any Duty on Dwelling Houſes in reſpect of Hearths or Windows, or on Coaches and other Carriages, or on Horſes, or on Male Servants, ſhall be written or printed, or written and printed on the proper Receipt Stamp according to the Amount of the Sum to be paid; and that the Duty on every ſuch Receipt ſhall be paid by the Perſon to whom ſuch Receipts ſhall be given by the Officers of the Revenue.

Receipt Stamp may be tendered as Part of the Money to be paid.

CIII. And be it enacted, That it ſhall and may be lawful for any Perſon or Perſons who ſhall have Occaſion to pay any Sum of Money to any Perſon or Perſons whatſoever, whether for himſelf, herſelf, or themſelves, or for any other Perſon or Perſons whatſoever, to bring and tender as Part of the Sum ſo to be paid, a Piece of Vellum, Parchment, or Paper, of ſufficient Size, and duly ſtamped with the proper Stamp denoting the Duty payable on a Receipt for ſuch Sum, and to require a Receipt thereon, or on ſome other Piece of Vellum, Parchment, or Paper duly ſtamped; and thereupon the ſaid Piece of Vellum, Parchment, or Paper ſo tendered ſhall be received in the Payment of ſuch Sum as if the ſame were lawful Money to the Amount of ſuch Duty, and the ſame ſhall be a good Tender to that Amount.

Penalty on refuſing to give Receipt.

CIV. And be it enacted, That every Perſon receiving Payment in *Ireland*, either by Money, or by any Bill or Bills, Draft or Drafts, Cheque or Cheques, Note or Notes, or other Security or Securities for Money, who ſhall, upon Demand, refuſe to give a Receipt for the ſame, ſhall forfeit the Sum of Twenty Pounds.

Penalty on Clerks ſigning Receipts unſtamped.

CV. And be it further enacted, That if any Perſon in *Ireland* in the Employment of another or others ſhall, for the Uſe of his Employer or Employers, whether in the Name or Names of ſuch Employer or Employers, or in his own or any other Name, give any Receipt or other Diſcharge, in which a leſs Sum ſhall be expreſſed than the Sum actually received, either in Caſh, or by any Cheque, Draft, Bill, Note, or other Security for Money, with an Intent to evade any of the Stamp Duties which ſhall be then payable, or divide the Sum actually paid as aforeſaid into divers Receipts, or by any general Acknowledgment or Uſe of the Words "Settled," or "Paid," or "Entered," or "By Caſh," or ſuch like or any other Word or Words, or by any Signature or Initials, or by any other Words, Letters, or Marks intended to anſwer the Purpoſes of a Receipt, or to denote that the Money for which a Receipt ought to be given has been paid, or by any Means endeavour

endeavour to evade any of the ſaid Duties, or be guilty of or concerned in any fraudulent Contrivance to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, ſuch Perſon or Perſons ſo offending ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and ſuch Act of ſuch Perſon or Perſons ſo offending ſhall, as to all pecuniary Penalties to which ſuch Matter ſhall be ſubject under this or any other Act of Parliament, be conſidered as the Act of the Perſon or Perſons in whoſe Employment the Perſon ſo offending ſhall be, and the Clerk or other Perſon ſo committing any of the Offences herein-before mentioned, upon being convicted thereof, ſhall be deemed guilty of a Miſdemeanour, and be puniſhed by Fine and Impriſonment, and other Corporal Puniſhment, or any One or Two of the ſaid Modes, at the Diſcretion of the Court before whom he or ſhe ſhall be tried.

Specific Stamps required for Bank and Bankers Notes.

CVI. And be it further enacted, That ſeparate and diſtinct Stamps and Marks ſhall be kept at the Stamp Office in *Dublin*, for denoting the Stamp Duties, which ſhall from Time to Time be payable on any Bank Notes or Bank Poſt Bills of the Bank of *Ireland*, or of any private Bank or Banks whatſoever.

Compoſition for Stamps on Notes of Bank of Ireland.

CVII. And be it further enacted, That all Bank Notes and Bank Poſt Bills which ſhall be iſſued by the Governor and Company of the Bank of *Ireland* ſhall be exempt from the Stamp Duties which may from Time to Time be charged thereon reſpectively (unleſs otherwiſe expreſsly provided in the Act or Acts charging the ſame) from every Twenty-fifth Day of *March*, for One whole Year next following, provided the Governor and Company of the ſaid Bank ſhall on the ſaid Twenty-fifth Day of *March* reſpectively have paid into His Majeſty's Treaſury in *Ireland*, ſuch Sum of Money as ſhall have been from Time to Time agreed upon by and between the ſaid Governor and Company and the Lord High Treaſurer of *Ireland*, or the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, as a Compenſation for and to be in lieu of and in full Satisfaction for all Stamp Duties payable upon all Notes and Bills to be iſſued by the ſaid Bank during the Year next enſuing reſpectively; and that any ſuch Compoſition heretofore made ſhall be in force according to the Terms thereof, as if this Act had not paſſed.

Cancelling Notes in Books of regiſtered Bankers.

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

CIX. And

CIX. And be it enacted, That the Acceptance of every Bank Poſt Bill ſhall be written on and acroſs the Face of ſuch Poſt Bill, and the original Words or Figures thereof. Acceptances of Bank Poſt Bills.

CX. And be it enacted, That it ſhall be lawful for all Bankers in *Ireland* to regiſter the Firm of the Bank or Banks to which they do or ſhall reſpectively belong, or the Name or Names of the Partners in ſuch Bank or Banks with the Lord High Treaſurer of *Ireland*, or the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*. Regiſtering of Bankers Firms.

CXI. And be it further enacted, That all Perſons ſo regiſtering themſelves as Bankers ſhall to all Intents and Purpoſes be conſidered as Bankers within the Meaning of the Laws now in force in *Ireland*, and of all Laws which hereafter ſhall be in force in *Ireland*, reſpecting Bankers, in which the contrary ſhall not be expreſsly declared. Perſons ſo regiſtered conſidered as Bankers.

CXII. And, for the better ſecuring the Payment of the Stamp Duties on Probates, Adminiſtrations, and Legacies in *Ireland*, be it enacted, That from and after the Commencement of this Act, every Perſon who ſhall adminiſter the Perſonal Eſtate, or any Part of the Perſonal Eſtate of any Perſon dying after the Commencement of this Act, without having proved the Will of the Deceaſed, or taken out Letters of Adminiſtration of ſuch Perſonal Eſtate within Twelve Calendar Months after the Death of the Perſon ſo dying (or with reſpect to Perſons having died before the paſſing of this Act, within Six Calendar Months after the paſſing of this Act), ſhall forfeit and pay the Sum of Forty Pounds, to be recovered and applied in the ſame Manner as any Penalty may by this Act be recovered and applied. Probates and Legacies.

CXIII. And be it further enacted, That every Executor, Adminiſtrator, neareſt of Kin, Creditor, or other Perſon, whether acting as a Principal, or as Agent or Attorney for any Perſon or Perſons out of *Ireland*, who ſhall adminiſter, or enter upon the Poſſeſſion or Management of all or any of the Perſonal or Moveable Eſtate or Effects of any deceaſed Perſon in *Ireland*, who ſhall have left a Perſonal Property of the Value of Two hundred Pounds or upwards, or who hath entered upon the Poſſeſſion or Management of any Perſonal or Moveable Eſtate or Effects, and hath not fully adminiſtered the ſame, ſhall, before diſpoſing of, or diſtributing any Part or remaining Part of ſuch Eſtate or Effects, or at all Events within Six Calendar Months after the paſſing of this Act, or after taking out Probate or Adminiſtration, or entering on the Poſſeſſion or Management of ſuch Perſonal Eſtate, or of any Part thereof, exhibit upon Oath in the proper Eccleſiaſtical Court in *Ireland*, a full and complete Inventory or Statement of ſuch Eſtate and Effects, ſo far as they ſhall have been recovered at the Time of exhibiting ſuch Inventory, or ſhall be known to be exiſting, diſtinguiſhing whether ſituate in *Ireland* or elſewhere; and alſo of all Debts due by the Deceaſed at the Time of his or her Death, and payable out of his or her Perſonal Eſtate, and the Nature and Kind thereof; and in caſe at any Time or Times thereafter a Diſcovery ſhall be made of other Effects belonging to the Deceaſed, which on account of their not being known at the Time were omitted in the ſaid original Inventory, an additional Inventory or Inventories of the ſame ſhall in like Manner be exhibited on Oath from Time to Time by any Perſon or Perſons adminiſtering or aſſuming the Management or Diſpoſal thereof, together Inventories to be exhibited by Executors, &c.

with such Debts due by such deceased Person as aforesaid, as may not have been inserted in such former Schedule; any such Oath as aforesaid to be administered by the same Person or Persons, and in the same Manner in all Respects as is used on proving a Will; and in case any such Person or Persons shall neglect or refuse to exhibit any such original or additional Inventory, or shall knowingly omit to include any Part of any such Estate and Effects therein, every Person so neglecting, refusing, or omitting, shall forfeit the Sum of Forty Pounds for each such Neglect, Refusal, or Omission.

No Duty on Probates by a second Executor.

CXIV. And be it further enacted, That every Probate which shall be taken out by any Executor after the Will therein mentioned hath or shall have been proved, and Probate thereof hath been or shall have been duly obtained by another Executor named therein, shall and may be good, valid, and effectual, without any Stamp to all Intents and Purposes as if stamped, and that all Persons concerned in the Writing, or taking out the same, shall be and they are respectively hereby freed and indemnified from and against all Pains and Penalties for or in respect thereof in any Manner whatsoever.

Retaining Duties on Legacies by Executors.

CXV. And be it further enacted, That every Person, whether Executor, Administrator, or otherwise, who shall administer the Personal Estate of any Person deceased, and shall retain, whether for his or her own Use, or otherwise, any Legacy, or any Residue or Part of the Residue of such Personal Estate, shall, in a reasonable Time after the Death of the Person so deceased, be accountable to His Majesty, His Heirs and Successors, for any Duty which shall be then by Law payable on any Receipt or Discharge for any such Legacy, Residue or Part of Residue; and if any Person so administering shall pay any Legacy, Residue, or Part of Residue, without obtaining a Receipt duly stamped for the same, then such Person so administering shall be entitled to deduct thereout the Amount of the Stamp Duty which shall be then payable on such Receipt; and in case he shall so deduct the same, the Amount of such Stamp Duty shall then immediately be a Debt from such Person so administering to His Majesty, His Heirs and Successors; and if any such Person so administering shall pay any such Legacy or Residue, or Part of Residue without obtaining for the same a Receipt duly stamped, or without deducting the Amount of such Stamp Duty thereon, then and in every such Case the Amount of such Stamp Duty thereon shall be a Debt to His Majesty, His Heirs and Successors, as well from the Person or Persons so administering as from the Person or Persons, Body or Bodies to whom the same shall have been so paid respectively.

Retaining Legacies charged on Real Estate.

CXVI. And be it enacted, That where any Real Estate shall by any Will be directed to be sold charged with any Legacy or Legacies, the Person or Persons entitled to sell the same or bound to pay such Legacy or Legacies, and also the Person beneficially entitled to such Legacies, or to the Residue or any Parts of the Residue of the Purchase Money thereof, shall respectively be liable to pay the Stamp Duties which shall then be by Law payable thereon respectively, in the same Manner in all Respects *mutatis mutandis* as concerning the Administration of Personal Estate is herein-before provided.

CXVII. And

How Executors may be called on by Court of Exchequer to account for Legacy Duty.

CXVII. And be it further enacted, That in every Caſe in which any Executor or Adminiſtrator, or other Perſon or Perſons taking the Burthen of the Execution of the Will, or other Teſtamentary Inſtrument, or the Adminiſtration of the Perſonal Eſtate of any Perſon deceaſed, or any Truſtee or other Perſon to whom any Real Eſtate ſhall be deviſed to be ſold, or who ſhall be entitled to any Real Eſtate ſubject to any Legacy, ſhall not have paid any Stamp Duties, which ſhall from Time to Time be payable by Law on any Receipts or Diſcharges for any Legacy, or for any Reſidue, or Part of any Reſidue purſuant to the Directions of this Act, within a proper and reaſonable Time, it ſhall be lawful for His Majeſty's Court of Exchequer in *Ireland*, upon Application to be made for that Purpoſe on Behalf of the ſaid Commiſſioners of Stamp Duties upon ſuch Affidavit or Affidavits as to the ſaid Court may appear to be ſufficient, to grant a Rule requiring ſuch Executor, Adminiſtrator, Truſtee, or other Perſon or Perſons to ſhew Cauſe why he, ſhe, or they ſhould not deliver to the ſaid Commiſſioners of Stamp Duties an Account upon Oath of all the Legacies, and of all the Property reſpectively paid or to be paid or adminiſtered by ſuch Executor or Adminiſtrator, or other Perſon or Perſons, or given or bequeathed to ſuch Truſtee or other Perſon entitled to any Real Eſtate ſubject to any ſuch Legacy, as the Caſe may be, and why the Duties on any ſuch Legacies, or any Shares or Reſidue of any ſuch Eſtate Real or Perſonal, have not been paid or ſhould not be forthwith paid according to Law, and to make any ſuch Rule of Court abſolute, in every Caſe in which the ſame may appear to the ſaid Court to be proper and neceſſary for enforcing the Payment of any of the ſaid Duties, together with the Coſts of ſo recovering the ſame.

Copies of Wills to be furniſhed to Stamp Office.

CXVIII. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamp Duties, or any One or more of them, to require of every Regiſtrar or other Officer of any Eccleſiaſtical Court in *Ireland*, having the Cuſtody or Care of any Wills proved in any ſuch Court, or having the Cuſtody of any Entry or Regiſter of any Adminiſtrations granted in any ſuch Court, an Account of all ſuch Wills and Letters of Adminiſtration, together with the Particulars relating thereto, and ſuch Extracts from any ſuch Wills as may ſeem neceſſary to ſuch Commiſſioners or Commiſſioner, on Payment of ſuch Fees as ſhall be agreed upon for the ſame, or as in caſe of any Diſpute ſhall be ſettled and allowed by the Eccleſiaſtical Court for that Purpoſe, and every ſuch Officer as aforeſaid is hereby authorized and required, within One Calendar Month after any ſuch Requiſition ſo made by the ſaid Commiſſioners, or any One or more of them, or by any Perſon authorized by them for hat Purpoſe, to make out and deliver ſuch Account as aforeſaid, and if any ſuch Regiſtrar or other Officer as aforeſaid ſhall refuſe or neglect to make out and deliver any ſuch Account as aforeſaid, within One Calendar Month after any Demand made as aforeſaid, or ſhall knowingly or wilfully make out and deliver any falſe Account, every ſuch Regiſtrar or other Officer ſhall forfeit for every ſuch Offence the Sum of Forty Pounds, to be recovered with Coſts of Suit by Information, in the Name of His Majeſty's Attorney General for *Ireland*, to the Uſe of His Majeſty, His Heirs and Succeſſors.

Definition of Legacies chargeable with Duty.

CXIX. And be it further enacted, That any Gift by any Will or Teſtamentary Inſtrument of any Perſon which by virtue of ſuch Will or Teſtamentary Inſtrument ſhall have Effect or be ſatisfied out of the Perſonal Eſtate

Eſtate of ſuch Perſon ſo dying, or out of any Perſonal Eſtate, which ſuch Perſon ſhall have Power to diſpoſe of as he or ſhe ſhall think fit, ſhall be deemed and taken to be a Legacy within the Intent and Meaning of this Act, and of all Acts whereby any Stamp Duty is or ſhall be impoſed, or in anywiſe relating to the Management or Collection of any Stamp Duty, whether the ſame ſhall be given by way of Annuity, or in any other Form, and whether the ſame ſhall be charged only on ſuch Perſonal Eſtate, or charged alſo on the Real Eſtate of the Teſtator or Teſtatrix who ſhall give the ſame, except ſo far as the ſame ſhall be paid or ſatisfied out of ſuch Real Eſtate in a due Execution of the Will or Teſtamentary Inſtrument by which the ſame ſhall be given, and every Gift which ſhall have Effect as a Donation *Mortis Cauſa*, ſhall alſo be deemed a Legacy within the Intent and Meaning of this Act, and of all other ſuch Acts as aforeſaid.

Valuation of Annuities and uncertain Benefits by Legacy.

CXX. And be it further enacted, That if any Annuity or other Benefit ſhall be given by any Will or Teſtamentary Inſtrument in ſuch Terms that the Amount or Value of ſuch Benefit can only be aſcertained from Time to Time by the actual Application for that Purpoſe of the Fund allotted for ſuch Purpoſe, or made chargeable therewith, or if the Amount or Value of any Benefit given by any Will or Teſtamentary Inſtrument cannot by Reaſon of the Form and Manner of the Gift be ſo aſcertained that the Duty to which the ſame ſhall be then ſubject can be charged thereon, under any of the Directions herein contained, then and in every ſuch Caſe ſuch Duty ſhall be charged upon the ſeveral Payments of ſuch Annuity when and as the ſame ſhall be from Time to Time paid to the Party entitled to the ſame, and in like Manner upon the ſeveral Sums of Money or Effects which ſhall be applied from Time to Time for the Purpoſes directed by ſuch Will or Teſtamentary Inſtrument, as if ſuch Payments of ſuch Annuity or ſuch ſeveral Sums were ſeparate and diſtinct Legacies or Bequeſts, and ſhall be paid by the Party or Parties receiving ſuch Annuity or other Sum of Money, or out of any Fund which may be applicable for ſuch Purpoſes, or charged with anſwering the ſame.

Valuation of Legacies given in Succeſſion.

CXXI. And be it further enacted, That the Duty which ſhall from Time to Time be payable on a Legacy or Reſidue or Part of Reſidue of any Perſonal Eſtate given to or for the Benefit of, or ſo that the ſame ſhall be enjoyed by, different Perſons in Succeſſion who ſhall be chargeable at one and the ſame Rate with the Stamp Duties which ſhall then be payable, ſhall be charged upon and paid out of the Legacy or Reſidue or Part of Reſidue ſo given, as in the Caſe of a Legacy to one Perſon; and where any Legacy or Reſidue or Part of Reſidue ſhall be given to or for the Benefit of or ſo that the ſame ſhall be enjoyed by different Perſons in Succeſſion, ſome or one of whom ſhall be then chargeable with no Duty, or ſome or one of whom ſhall be chargeable with different Rates of Duty, ſo that one Rate of Duty cannot be immediately charged thereon, all Perſons who under or in conſequence of any ſuch Bequeſt ſhall be entitled for Life only, or any other temporary Intereſt ſhall be chargeable with the Duty in reſpect of ſuch Bequeſt in the ſame Manner as if the annual Produce thereof had been given by way of Annuity, and ſuch Perſons reſpectively ſhall be ſo chargeable with ſuch Duty, and the ſame ſhall be payable when they ſhall reſpectively become entitled to and begin to receive ſuch Produce, and where any other partial Intereſt ſhall be given, or ſhall ariſe out of ſuch Property ſo to be enjoyed in Succeſſion, the Duty on ſuch

ſuch partial Intereſt ſhall be charged and paid in the ſame Manner as the Duty is herein-before directed to be charged and paid in like Caſes of partial Intereſts charged on any Property given otherwiſe than to different Perſons in Succeſſion; and all and every Perſon and Perſons who ſhall become abſolutely entitled to any ſuch Legacy or Reſidue or Part of Reſidue to be enjoyed in Succeſſion, ſhall when and as ſuch Perſon or Perſons reſpectively ſhall receive the ſame, or begin to enjoy the Benefit thereof, be chargeable with, and pay the Duty for the ſame, or ſuch Part thereof, as ſhall be ſo received, or of which the Benefit ſhall be ſo enjoyed, in the ſame Manner as if the ſame had come to ſuch Perſon or Perſons immediately on the Death of the Perſon by whom ſuch Property ſhall have been given to be enjoyed, or in ſuch Manner that the ſame ſhall be enjoyed in Succeſſion.

How Duties on Legacies in Succeſſion ſhall be paid.

CXXII. And be it further enacted, That the Duty which ſhall from Time to Time be payable on any Legacy or Reſidue or Part of Reſidue ſo given to, or ſo to be enjoyed by different Perſons in Succeſſion, upon whom the Duty ſhall be chargeable at one and the ſame Rate, ſhall be deducted and paid by the Perſon or Perſons having or taking the Burthen of the Execution of the Will or Teſtamentary Inſtrument under which the Title thereto ſhall ariſe, upon Payment or other Satisfaction or Diſcharge of every or any Part of ſuch Legacy or Reſidue or Part of Reſidue to any Truſtee or Truſtees, or other Perſon or Perſons to whom the ſame ſhall be payable or paid, in Truſt or for the Benefit of the Perſons ſo entitled thereto in Succeſſion, and if the ſame ſhall not be ſo paid or ſatisfied to any ſuch Truſtee or Truſtees then ſuch Duty ſhall be deducted and paid out of the Capital of the Property ſo given upon Receipt by any of the Perſons ſo entitled in Succeſſion of any Produce of ſuch Capital or any Part thereof, according to the Amount of the Capital of which ſuch Produce ſhall be ſo received; and where the Duty chargeable upon any ſuch Bequeſt for the Benefit of or to be enjoyed by different Perſons in Succeſſion ſhall be chargeable at different Rates ſo that the ſame cannot be paid at one and the ſame Time, but muſt be paid in Succeſſion as aforeſaid, then and in ſuch Caſe all and every the Perſon and Perſons having or taking the Burthen of the Execution of the Will or Teſtamentary Inſtrument in which ſuch Bequeſt ſhall be contained, ſhall be chargeable with ſuch Duties in Succeſſion in the ſame Manner as ſuch Perſons would be chargeable with the like Duties in caſe of immediate Bequeſt, unleſs the Property bequeathed ſhall have been paid or otherwiſe ſatisfied to or veſted in any Truſtees or Truſtee as aforeſaid, in which Caſe ſuch Truſtees or Truſtee, or his, her, or their Repreſentatives ſhall be chargeable with the Duties then payable for or in reſpect of ſuch Property ſo veſted in him, her, or them reſpectively in ſuch and the ſame Manner as if he, ſhe, or they had taken the Burthen of the Execution of the Will or Teſtamentary Inſtrument by which ſuch Bequeſt ſhall have been made; and in like Manner where any partial Intereſt ſhall be given or ſhall ariſe out of any ſuch Property ſo to be enjoyed in Succeſſion, and ſuch partial Intereſt ſhall be ſatisfied or paid by the Perſon or Perſons ſo enjoying ſuch Property, ſuch Perſon or Perſons ſhall be chargeable with the Duties then payable for and in reſpect of ſuch partial Intereſt, and ſhall retain and pay the ſame accordingly in ſuch and the ſame Manner as if he, ſhe, or they had taken the Burthen of the Execution of the Will or Teſtamentary Inſtrument by which ſuch partial Intereſt ſhall have been created; and in all ſuch Caſes the Perſon or Perſons ſo chargeable with Duty ſhall be Debtors to the King's Majeſty, His Heirs and Succeſſors,

Succeſſors, in like Manner, and ſhall be ſubject to the like Penalties as the Perſon or Perſons having or taking the Burthen of ſuch Will or Teſtamentary Inſtrument ſhall from Time to Time be chargeable and ſubject to.

Duty on Plate given as a Legacy in Succeſſion.

CXXIII. Provided always, and be it further enacted, That, unleſs the contrary ſhall be expreſsly enacted, no Duty ſhall at any Time be paid on any Articles of Plate, Furniture, or other Things not yielding any Income, and given to or for the Benefit of or ſo as that the ſame be enjoyed by different Perſons in Succeſſion, whilſt the ſame ſhall be ſo enjoyed in Kind only by any Perſon or Perſons not having any Power of ſelling or diſpoſing thereof ſo as to convert the ſame into Money or other Property yielding an Income, but if the ſame ſhall be actually ſold or diſpoſed of, or ſhall come to any Perſon or Perſons having Power to ſell or diſpoſe thereof, or having an abſolute Intereſt therein, then and in each and every ſuch Caſe the ſame Duty ſhall be chargeable and paid thereon as if the ſame had been originally given abſolutely and with full Power to ſell or diſpoſe thereof, and ſhall be chargeable upon and paid by the Perſon or Perſons for whoſe Benefit the ſame ſhall be ſold, or who ſhall have Power to ſell or diſpoſe thereof or any abſolute Intereſt therein, and ſhall become the Debt of ſuch Perſon or Perſons, but ſhall not be a Charge on any Perſon or Perſons by Reaſon of his, her, or their having aſſented to ſuch Bequeſt as the Perſon or Perſons having or taking the Burthen of the Execution of the Will or Teſtamentary Inſtrument by which ſuch Bequeſt ſhall have been made.

Duties on Reſidue taken in Succeſſion under Inteſtacy.

CXXIV. Provided always, and be it further enacted, That where any Legacy or any Reſidue or Part of Reſidue ſhall be ſo given by any Will or Teſtamentary Inſtrument that different Perſons ſhall become entitled thereto in Succeſſion, the Duty ſhall be charged thereon as given to be enjoyed in Succeſſion, whether the Perſon or Perſons entitled thereto ſhall take the ſame under or by virtue of ſuch Will or Teſtamentary Inſtrument, and the Diſpoſitions therein contained, or in Default of ſuch Diſpoſitions, and as entitled by Inteſtacy.

Duty on Legacies in Joint Tenancy.

CXXV. And be it further enacted, That where at any Time any Legacy or Reſidue or Part of Reſidue ſhall be given to or for the Benefit of any Perſon or Perſons in Joint Tenancy, ſome or one of whom ſhall be then chargeable with any Stamp Duty, and ſome or one of whom ſhall not be ſo chargeable, the Perſon or Perſons chargeable with ſuch Duty ſhall pay ſuch Duty in Proportion to the Intereſt of ſuch Perſon or Perſons reſpectively in ſuch Bequeſt; and if any Perſon or Perſons ſo chargeable with ſuch Duty, and entitled in Joint Tenancy as aforeſaid, ſhall become entitled by Survivorſhip, or by Severance of the Joint Tenancy, to any larger Intereſt in the Property bequeathed than that in reſpect of which ſuch Duty ſhall have been paid, then and in ſuch Caſe all and every ſuch Perſon or Perſons ſo becoming entitled by Survivorſhip, or by Severance, ſhall be charged with the ſame Duty as if the Property which ſuch Joint Tenant or Joint Tenants ſhall ſo become entitled to had been originally given to or for the Benefit of ſuch Perſon or Perſons only.

Duty on contingent Legacies.

CXXVI. And be it further enacted, That when any Legacy or any Reſidue, or Part of Reſidue, ſhall be given, ſubject to any Contingency which may defeat ſuch Gift, and whereupon the ſame may go to ſome other Perſons or Perſon, ſuch Bequeſt (unleſs chargeable as an Annuity under the

Provisions herein contained) shall be charged with Duty as an absolute Bequest to the Person or Persons who shall take the same, subject to such Contingency, and such Duty shall be paid out of the Capital of such Legacy or Residue, or Part of Residue, notwithstanding the same may upon such Contingency go to some Person not chargeable with the same Duty, or with any Duty; and if such Contingency shall afterwards happen, and the Property so bequeathed shall thereupon go in such Manner that the same, if taken immediately after the Death of the Testator or Testatrix under the same Title, would have been chargeable with a higher Rate of Duty than the Duty so paid, the Person or Persons becoming entitled thereto shall be charged with and shall pay the Difference between the Duty so paid and such higher Rate of Duty.

Legacies subjected to Power of Appointment.

CXXVII. And be it further enacted, That where any Legacy or the Residue or any Part of the Residue of any Personal Estate shall be subject to any Power of Appointment to or for the Benefit of any Person or Persons specially named or described as Objects of such Power, such Property shall be chargeable with Duty as Property given to different Persons in Succession, and in so charging such Duty not only the Person and Persons who shall take previous or subject to such Power of Appointment, but also any Person and Persons who shall take under or in Default of any such Appointment when and as they shall so take respectively, shall, in respect of their several Interests whether previous or subject to or under or in Default of such Appointment, be charged with the same Duty, and in the same Manner as if the same Interests had been given to him, her, or them respectively, in and by the Will or Testamentary Disposition containing such Power, in the same Order and Course of Succession as shall take place under and by virtue of such Power of Appointment, or in Default of Execution thereof, as the Case may happen to be; and where any Property shall be given for any limited Interest, and a general and absolute Power of Appointment shall also be given to any Person or Persons to whom the Property would not belong, in Default of such Appointment, such Property upon the Execution of such Power shall be charged with the same Duty, and in the same Manner as if the same Property had been immediately given to the Person or Persons having and executing such Power, after allowing any Duty before paid in respect thereof; and where any Property shall be given with any such general Power of Appointment, which Property in Default will belong to the Person or Persons to whom such Power shall also be given, such Property shall be charged with and shall pay the Duty in the same Manner as if such Property had been given to such Person or Persons absolutely in the first Instance without such Power of Appointment.

Personal Estate devised to purchase Real Estate.

CXXVIII. And be it further enacted, That any Sum of Money or Personal Estate directed to be applied in the Purchase of Real Estate, shall be charged with and pay Duty as Personal Estate, unless the same shall be given so as to be enjoyed by different Persons in Succession, and then each Person entitled thereto in Succession shall pay Duty for the same in the same Manner as if the same had not been directed to be applied in the Purchase of Real Estate, unless the same shall have been actually applied in the Purchase of Real Estate before such Duty accrued; but no Duty shall accrue in respect thereof after the same shall have been actually applied in the Purchase of Real Estate, for so much thereof as shall have been.

been ſo applied: Provided nevertheleſs, that in caſe before the ſame or ſome Part thereof ſhall be actually ſo applied, any Perſon or Perſons ſhall become entitled to an Eſtate of Inheritance in Poſſeſſion in the Real Eſtate to be purchaſed therewith, or with ſo much thereof as ſhall not have been applied in the Purchaſe of Real Eſtate, the ſame Duty which ought to be paid by ſuch Perſon or Perſons if abſolutely entitled thereto as Perſonal Eſtate, by virtue of any Bequeſt thereof as ſuch, ſhall be charged on ſuch Perſon or Perſons ſo entitled, and raiſed and paid out of the Fund remaining to be applied in ſuch Purchaſe.

Eſtates pur auter Vie.

CXXIX. And be it further enacted, That Eſtates *pur auter Vie* applicable by Law in the ſame Manner as Perſonal Eſtate, ſhall be charged with all Stamp Duties impoſed or to be impoſed as Perſonal Eſtate.

Money left to pay Legacy Duty not chargeable.

CXXX. Provided always, and be it further enacted, That if at any Time any Direction ſhall be given by any Will or Teſtamentary Inſtrument for Payment of the Duty which ſhall be chargeable upon any Legacy or Bequeſt out of ſome other Fund, ſo that ſuch Legacy or Bequeſt may paſs to the Perſon or Perſons to whom or for whoſe Benefit the ſame ſhall be given free of Duty, no Duty ſhall be chargeable upon the Money to be applied for the Payment of ſuch Duty, notwithſtanding the ſame may be deemed a Legacy to or for the Benefit of the Perſon or Perſons who would otherwiſe pay ſuch Duty.

Aſcertaining Duty on Property not reduced into Money.

CXXXI. And be it further enacted, That in Caſes of ſpecific Legacies, and where the Reſidue of any Perſonal Eſtate ſhall conſiſt of Property which ſhall not be reduced into Money, it ſhall be lawful for the Perſon or Perſons having or taking the Burthen of the Adminiſtration of ſuch Effects, or the Perſon or Perſons by whom the Duty thereon ought to be paid, to ſet a Value thereon, and to offer to pay the Duty according to ſuch Value, or to require the Commiſſioners for Management of the Stamp Duties to appoint a Perſon to ſet and appraiſe ſuch Value, at the Expence of the Perſon or Perſons by whom ſuch Duty ought to be paid; and it ſhall be lawful for the Commiſſioners to accept the Duty offered to be paid upon the Value ſet by the Perſon or Perſons having or taking the Adminiſtration of ſuch Effects, or by whom the Duty for the ſame ſhall be payable, without ſuch Appraiſement, if the ſaid Commiſſioners ſhall think fit ſo to do; but if the ſaid Commiſſioners ſhall not be ſatisfied with the Value ſo ſet, on which the Duty ſhall be ſo offered, it ſhall be lawful for the ſaid Commiſſioners notwithſtanding ſuch Offer to appoint a Perſon to appraiſe ſuch Effects, and to ſet the Value thereon, on which Value ſo ſet the ſaid Commiſſioners ſhall aſſeſs the Duty payable in reſpect thereof, and require the ſame to be paid; but if the Perſon or Perſons by whom ſuch Duty ſhall be payable ſhall not be ſatisfied with the Valuation made under the Authority of the ſaid Commiſſioners, and pay the Duty accordingly, it ſhall be lawful for ſuch Perſon or Perſons at any Time within Three Calendar Months after he, ſhe, or they ſhall have Notice of ſuch Valuation, to appeal therefrom to, and to cauſe the Valuation ſo made under the Authority of the ſaid Commiſſioners, to be reviewed by the Commiſſioners of the Treaſury in *Ireland* for the Time being; and the ſaid Commiſſioners of the Treaſury ſhall and may (if they ſhall think fit) appoint a Perſon to appraiſe ſuch Effects and ſet a Value thereon, and ſhall and may decide thereon in a ſummary Way, and their Judgment ſhall be final; and if the Valuation

Valuation under the Authority of the ſaid Commiſſioners of the Stamp Duties, in the Caſe laſt mentioned, ſhall not be duly appealed from within the Time aforeſaid, or ſhall be affirmed upon Appeal, the Duty ſhall be paid according to ſuch Valuation; and if any Variance ſhall be made on ſuch Appeal, the Duty ſhall be paid according to ſuch Variance; and if the Duty aſſeſſed in Manner aforeſaid ſhall exceed the Duty offered to and refuſed by the ſaid Commiſſioners of Stamp Duties, the Expence of ſuch Appraiſement and other Proceedings in aſſeſſing ſuch Duty, ſhall be borne by the Perſon or Perſons by whom ſuch Duty ſhall be payable; and if any Diſpute ſhall ariſe between any Perſon or Perſons entitled to any ſuch Legacy or Reſidue, or Part of Reſidue, and any Perſon or Perſons having or taking the Burthen of the Adminiſtration of ſuch Effects, with reſpect to the Value thereof, or with reſpect to the Duty to be paid thereon, the Duty ſhall be aſſeſſed by the ſaid Commiſſioners of Stamp Duties, on Reference to them by either Party for that Purpoſe; and if the Value of any Property on which ſuch Duty ought to be paid, ſhall be in Diſpute, the ſaid Commiſſioners of the Stamp Duties ſhall cauſe an Appraiſement to be made thereof at the Expence of the Perſon or Perſons by whom ſuch Duty ought to be paid, in the Manner herein-before directed in other Caſes, and aſſeſs the Duty thereon accordingly; and if ſuch Perſon or Perſons by whom ſuch Duty ought to be paid ſhall be diſſatisfied with ſuch Valuation, or with the Aſſeſſment of Duty made upon ſuch Valuation by the ſaid Commiſſioners of Stamp Duties, the ſame ſhall be reviewed and finally determined by the ſaid Commiſſioners of the Treaſury, upon Appeal to them within the Time and in the Manner herein-before directed in other Caſes; but if ſuch Valuation or Aſſeſſment ſhall not be duly appealed from within the Time limited for that Purpoſe, or ſhall be affirmed upon Appeal, the Duty ſhall be paid according thereto; and if any Variance ſhall be made therein on ſuch Appeal, the Duty ſhall be paid according to ſuch Variance; and in caſe the Effects whereon any ſuch Duty ſhall be payable ſhall be at the Diſtance of Ten Miles from *Dublin*, then and in ſuch Caſe it ſhall be lawful to make the like Application to ſuch Perſon as ſhall be deputed for that Purpoſe by the ſaid Commiſſioners of Stamps to act in their Stead, in ſuch Caſes within the County or Diſtrict in which ſuch Effects ſhall be; and ſuch Perſon ſo deputed ſhall act in ſuch Caſes in all Reſpects in the ſame Manner as the ſaid Commiſſioners of Stamps are hereby authorized to act, ſubject nevertheleſs to the Inſtructions and Controul of the ſaid Commiſſioners of Stamps.

Duty on Legacies compounded for, &c.

CXXXII. And be it further enacted, That where any Legacy or Part of any Legacy, or Reſidue or Part of Reſidue, whereon any Stamp Duty ſhall at any Time be chargeable, ſhall be ſatisfied otherwiſe than by Payment of the Money or Application of ſpecific Effects for that Purpoſe, or ſhall be releaſed for Conſideration, or compounded for leſs than the Amount or Value thereof, then, and in ſuch Caſe, the Duty thereon ſhall be charged and paid in reſpect of ſuch Legacy or Part of Legacy, or Reſidue or Part of Reſidue, according to the Amount or Value of the Property taken in Satisfaction thereof, or as the Conſideration for Releaſe thereof or Compoſition for the ſame: Provided always, that if any Legacy or Bequeſt ſhall be made in Satisfaction of any other Legacy or Bequeſt, or Title to any Reſidue or Part of Reſidue of any Perſonal Eſtate remaining unpaid, the Duty ſhall not be paid on both Subjects, although both may be chargeable

chargeable with Duty, but ſhall be paid on the Subject yielding the largeſt Duty.

Proceedings where Legatees refuſe to allow the Duty.

CXXXIII. And be it further enacted, That if any Perſon or Perſons having or taking the Burthen of the Execution of the Will or other Teſtamentary Inſtrument, or the Adminiſtration of the Perſonal Eſtate of any Perſon deceaſed, or any Perſon or Perſons chargeable with Duty ſhall declare himſelf, herſelf or themſelves ready and willing, and ſhall accordingly offer to pay any pecuniary Legacy or Reſidue, or Part of Reſidue, deducting the Duty which ſhall be then by Law payable thereon, or ſhall in like Manner offer to deliver or otherwiſe diſpoſe of any ſpecific Legacy, or any ſpecific Property, Part of any Reſidue of any Perſonal Eſtate, to or for the Benefit of the Perſon or Perſons entitled thereto, or to any Truſtee or Truſtees for ſuch Perſon or Perſons, upon Payment of the Duty payable in reſpect thereof, and the Perſon or Perſons entitled to ſuch Legacy or Reſidue or Part of Reſidue, or the Truſtee or Truſtees for ſuch Perſon or Perſons ſhall refuſe to accept ſuch Offer, and to give a proper Releaſe and Diſcharge for ſuch Legacy or Reſidue, or ſo much thereof as ſhall be offered to be paid, delivered or otherwiſe diſpoſed of as aforeſaid, then, and in ſuch Caſe, although no actual Tender ſhall be made, if any Suit ſhall be afterwards inſtituted for ſuch Legacy or Effects reſpecting which ſuch Offer ſhall have been made, it ſhall be lawful for the Court in which ſuch Suit ſhall be inſtituted to order all Coſts, Charges, and Expences attending the ſame to be paid by the Perſon or Perſons who ſhall have refuſed to accept ſuch Offer, and to give or join in ſuch Releaſe or Diſcharge, or to order ſuch Coſts, Charges, and Expences to be deducted and retained out of ſuch Legacy or Effects, together with the Duty payable thereon, as the ſaid Court ſhall ſee fit; and in caſe any Suit ſhall be inſtituted for Payment of any Legacy or Reſidue, or Part of Reſidue of any Perſonal Eſtate, and the Perſon or Perſons ſued for the ſame ſhall be deſirous of ſtaying Proceedings in ſuch Suit, on Payment of the Money due, or delivering or otherwiſe diſpoſing of the ſpecific Effects demanded, after deducting or receiving the Duty payable thereon, it ſhall be lawful for the Court in which ſuch Suit ſhall be inſtituted, if it ſhall ſee fit, on Application in a ſummary Way, to make ſuch Order for Payment of ſuch Legacy or Reſidue, or Part of Reſidue, or for delivering or otherwiſe diſpoſing of ſuch Effects, and for Payment of the Duty then payable thereon, and all ſuch Coſts, Charges, and Expences attending ſuch Suit as ſhall be juſt.

On Suits for Adminiſtration Proviſion to be made for Legacy Duty.

CXXXIV. And be it further enacted, That if any Suit ſhall be inſtituted concerning the Adminiſtration of the Perſonal Eſtate of any Perſon dying teſtate or inteſtate, or any Part of ſuch Eſtate in which any Direction ſhall be given touching the Payment of any Legacies or Legacy of ſuch Perſon, or the Reſidue of his or her Perſonal Eſtate or any Part thereof, the Court wherein ſuch Suit ſhall be inſtituted ſhall, in giving Directions concerning the ſame, provide for the due Payment of the Duties which ſhall be then payable thereout; and in taking any Account of any Perſonal Eſtate or otherwiſe acting concerning the ſame, ſuch Court ſhall take Care that no Allowance ſhall be made in reſpect of any Legacy or Part of Legacy, or of any Reſidue or Part of Reſidue in any Manner whatſoever, without due Proof of the Payment of the Duties ſo payable.



CXXXV. Provided

Part of Legacies may be paid on satisfying Duty in proportion.

CXXXV. Provided always, and be it further enacted, That any Perſon or Perſons having or taking the Burthen of the Execution of any Will or other Teſtamentary Inſtrument, or the Adminiſtration of the Perſonal Eſtate of any Perſon deceaſed, may from Time to Time pay, deliver, or otherwiſe diſpoſe of any Legacy, or any Part of any Legacy, or make Diſtribution of any Part of the Reſidue of any Perſonal Eſtate, on Payment from Time to Time of ſuch Proportions of the Duty then payable thereon, as ſhall accrue in reſpect of ſuch Part of ſuch Perſonal Eſtate as ſhall be ſo adminiſtered.

Duty payable only for Eſtates ſituate in Ireland.

CXXXVI. Provided alſo, and be it enacted, That the ſeveral Duties charged and to be charged by Law in *Ireland* upon any Probates or Letters of Adminiſtration, or Receipts for Legacies, or Shares or Proportions of any Eſtate or Effects, ſhall be deemed and taken to be charged and payable only in reſpect of the Amount or Value of ſuch Eſtate and Effects as ſhall be ſituated in *Ireland*, and of ſuch Legacies as ſhall be payable out of Eſtates and Effects in *Ireland*.

Probates of Wills of Truſtees.

CXXXVII. And be it further enacted, That from and after the paſſing of this Act, the Probate of the Will of any Perſon deceaſed, or the Letters of Adminiſtration of the Effects of any Perſon deceaſed, heretofore granted, or to be hereafter granted in *Ireland*, ſhall be deemed and taken to be valid and available by the Executors or Adminiſtrators of the Deceaſed, for recovering, transferring, or aſſigning any Debt or Debts or other Perſonal Eſtate or Effects whereof or whereto the Deceaſed was poſſeſſed or entitled, either wholly or partially as a Truſtee, notwithſtanding that the Amount or Value of ſuch Debt or Debts or other Perſonal Eſtate or Effects, or the Amount or Value of ſo much thereof, or ſuch Intereſt therein as was Truſt Property in the Deceaſed, (as the Caſe be), ſhall not be included in the Amount or Value of the Eſtate, in reſpect of which the Stamp Duty was paid on ſuch Probate or Letters of Adminiſtration.

Transfer of Stock, under Probates of Truſtees.

CXXXVIII. And be it further enacted, That where the Executors or Adminiſtrators of any Perſon deceaſed, ſhall be deſirous of transferring or of receiving the Dividends of any Share ſtanding in the Name of the Deceaſed, of and in any of the Government or Parliamentary Stocks or Funds, transferrable at the Bank of *Ireland*, or of and in the Stock and Funds of the Governor and Company of the Bank of *Ireland*, or of and in the Stock and Funds of any other Company, Corporation, or Society whatſoever, paſſing by Transfer in the Books of ſuch Company, Corporation, or Society, under and by virtue of any ſuch Probate or Letters of Adminiſtration as aforeſaid, and ſhall alledge that the Deceaſed was poſſeſſed thereof or entitled thereto, either wholly or partially as a Truſtee, it ſhall be lawful for the ſaid Governor and Company of the Bank of *Ireland*, and for any ſuch other Company, Corporation, or Society as aforeſaid, or their reſpective Officers for their Indemnity and Protection, to require ſuch Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact ſhall not otherwiſe ſatisfactorily appear, and thereupon to permit ſuch Executors or Adminiſtrators to transfer the Stock or Fund in queſtion, or receive the Dividends thereof, without Regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceaſed, or Letters of Adminiſtration of his or her Effects; and where the Executors or Adminiſtrators of any Perſon deceaſed, ſhall have Occaſion to recover any Debt or Debts or other Perſonal

ſonal Effects due or apparently belonging to the Deceaſed, and ſhall alledge that the Deceaſed was poſſeſſed thereof or entitled thereto, either wholly or partially as a Truſtee, it ſhall be lawful for the Perſon or Perſons liable to pay or deliver ſuch Debt or Debts or other Effects, to require ſuch Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact ſhall not otherwiſe ſatisfactorily appear, and thereupon to pay, deliver, or make over the Debt or Debts or other Effects in queſtion to ſuch Executors or Adminiſtrators, or as they ſhall direct, without Regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceaſed, or the Letters of Adminiſtration of his or her Effects; and where the Executors or Adminiſtrators of any Perſon deceaſed ſhall have Occaſion to aſſign or transfer any Debt or Debts due to the Deceaſed, or any Chattels Real or other Perſonal Effects whereof or whereto the Deceaſed was poſſeſſed or entitled, and ſhall alledge that the ſame reſpectively was or were due or veſted in the Deceaſed either wholly or partially as a Truſtee, it ſhall be lawful for the Perſon or Perſons to whom or for whoſe Uſe ſuch Debt or Debts, Chattels, Real or other Perſonal Effects ſhall be purpoſed to be aſſigned or transferred, to require ſuch Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact ſhall not otherwiſe ſatisfactorily appear, and thereupon to accept the propoſed Aſſignment or Transfer, without Regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceaſed, or the Letters of Adminiſtration of his or her Effects.

Affidavit to be made by Executors, as to Truſt Property.

CXXXIX. And be it further enacted, That upon any ſuch Requiſition as aforeſaid, the Executor or Executors, Adminiſtrator or Adminiſtrators of the Deceaſed, or ſome other Perſon or Perſons to whom the Facts ſhall be known, ſhall make a ſpecial Affidavit or Affirmation of the Facts and Circumſtances of the Caſe, ſtating the Property in Queſtion; and that the Deceaſed had not any beneficial Intereſt whatever in the ſame, or no other beneficial Intereſt therein, than ſhall be particularly mentioned and ſet forth (as the Caſe may be), but was poſſeſſed thereof or entitled thereto, either wholly or in Part (as the Caſe may be), in Truſt for ſome other Perſon or Perſons whoſe Name or Names, or other ſufficient Deſcription ſhall be ſpecified in ſuch Affidavit or Affirmation, or for ſuch Purpoſes as ſhall be ſpecified therein; and that the beneficial Intereſt of the Deceaſed, if any, in the Property in Queſtion doth not exceed a certain Value to be therein alſo ſpecified according to the beſt Eſtimate that can be made thereof, if reverſionary or contingent, and that the Amount or Value of the Eſtate for which the Stamp Duty was paid on the Probate of the Will of the Deceaſed, or on the Letters of Adminiſtration of his or her Effects, is ſufficient to include and cover ſuch beneficial Intereſt of the Deceaſed, as well as the reſt of the Perſonal Eſtate, whereof or whereto the Deceaſed was beneficially poſſeſſed or entitled, and for which ſuch Probate or Letters of Adminiſtration ſhall have been granted, as far as the ſame have come to the Knowledge of ſuch Executor or Executors, Adminiſtrator or Adminiſtrators; and where the Affidavit or Affirmation of the Facts and Circumſtances of the Truſts ſhall be made by any other Perſon than the Executor or Executors, Adminiſtrator or Adminiſtrators of the Deceaſed, ſuch Executor or Executors, Adminiſtrator or Adminiſtrators ſhall make Affidavit or Affirmation that the ſame are true to the beſt of his, her, or their Knowledge, and that the Property in Queſtion is intended to be applied and diſpoſed of accordingly; which Affidavits or Affirmations ſhall be

be ſworn or made before a Maſter in Chancery, Ordinary or Extraordinary, (who is hereby authorized to take the ſame, and adminiſter the proper Oath or Affirmation for that Purpoſe), and ſhall be delivered to the Party or Parties requiring the ſame, and ſhall be ſufficient to indemnify and protect the Party or Parties acting upon the Faith thereof; and if any Perſon or Perſons making any ſuch Affidavit or Affirmation as aforeſaid, ſhall knowingly and wilfully make a falſe Oath or Affirmation of or concerning any of the Matters to be therein ſpecified and ſet forth, every Perſon ſo offending and being thereof lawfully convicted, ſhall be ſubject and liable to ſuch Pains and Penalties as by any Law now in force Perſons convicted of wilful and corrupt Perjury are ſubject and liable to.

Hand Bills, Almanacks, Pamphlets, Newſpapers, and Advertiſements.

CXL. And, for the better ſecuring the Payment of the Stamp Duties on Hand Bills, Almanacks, Pamphlets, and Newſpapers in *Ireland*; be it enacted, That in caſe any Perſon or Perſons ſhall at any Time after the Commencement of this Act, hawk, carry about, diſperſe, or diſtribute any Hand Bill not being ſtamped or marked with the Stamp Duty which ſhall be then by Law required, every ſuch Perſon being thereof duly convicted before any Juſtice of the Peace ſhall forfeit the Sum of 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 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 thereof.

CXLI. 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 then ſubject to a Stamp Duty, and ſhall duly be convicted thereof before any Juſtice of the Peace, ſuch Printer ſhall for every ſuch Offence forfeit the Sum of Five Pounds to any Perſon who ſhall proſecute for the ſame.

Definition of Hand Bills.

CXLII. And be it further enacted, That every Hand Bill or other printed Paper which ſhall contain more than One Advertiſement ſhall be deemed and taken to be a Newſpaper to all Intents and Purpoſes whatſoever.

Penalty on ſelling unſtamped Almanacks.

CXLIII. And be it further enacted, That if any Perſon or Perſons ſhall print, publiſh, ſell, hawk, carry about, utter or expoſe to Sale any Almanack or Calendar, or *Dublin* Directory, or any Book, Pamphlet or Paper deemed or conſtrued to be or ſerving the Purpoſe of an Almanack, *Dublin* Directory, or daily Account of Goods imported and exported, not being marked or ſtamped with a proper Stamp, if any Stamp Duty ſhall be then by Law payable thereon, every ſuch Perſon ſhall for every ſuch Almanack, Calendar, *Dublin* Directory, Book, Pamphlet or Paper ſo printed, publiſhed, ſold, hawked, carried about, uttered or expoſed to Sale, forfeit the Sum of Five Pounds, which Penalty ſhall be to the ſole Uſe and Benefit of the Perſon or Perſons who ſhall without Fraud or Covin firſt ſue for the ſame.

CXLIV. And

Definition of Almanacks.

CXLIV. And be it further enacted, That all Books and Pamphlets ſerving chiefly for the Purpoſe of an Almanack or a Directory, by whatever Name or Names entitled or deſcribed, are and ſhall be conſidered as Almanacks and Directories, and not as Pamphlets or other printed Papers within the Meaning of this Act, and of every Act by which any Stamp Duty has been or ſhall be impoſed, or in anywiſe relating to the Collection or Management of any Stamp Duty, unleſs the contrary ſhall be expreſsly provided, and that where any Almanack ſhall contain more than One Sheet or Piece of Paper, it ſhall be ſufficient to ſtamp one of the Pieces of Paper upon which ſuch Almanack ſhall be printed.

One Copy of every Pamphlet to be lodged at Stamp Office.

CXLV. And be it further enacted, That one printed Copy of every Pamphlet which ſhall be printed or publiſhed within the City of *Dublin*, ſhall within the Space of Six Days after the printing thereof be brought to the Stamp Office in *Dublin*, and the Title thereof with the Number of Sheets contained therein, and any Stamp Duty which ſhall be then by Law payable thereon, ſhall be regiſtered or entered in a Book to be there kept for that Purpoſe, which Duty ſhall be thereupon paid to the proper Officer or Officers appointed to receive the ſame, or his or their Deputy or Clerk, who ſhall thereupon give a Receipt for the ſame on ſuch printed Copy; and that one printed Copy of every ſuch Pamphlet that ſhall be printed or publiſhed in any Place in *Ireland*, not being within the City of *Dublin*, ſhall within the Space of Fourteen Days after the printing thereof, be brought to ſome Diſtributor of Stamps or Perſons employed by the ſaid Commiſſioners, or any of them, to execute the Office of Diſtributor for the Time being, who is hereby required forthwith to enter the Title thereof, with the Number of Sheets contained therein, and the Duty which ſhall be then payable thereon as aforeſaid, in a Book to be by him kept for that Purpoſe, which Duty ſhall be thereupon paid to ſuch Diſtributor, who ſhall give a Receipt for the ſame on ſuch printed Copy.

Penalty for not paying Duty on Pamphlets.

CXLVI. And be it further enacted, That if any ſuch Pamphlet ſhall be printed or publiſhed as aforeſaid, and the Duty which ſhall be then by Law payable thereon as aforeſaid, ſhall not be duly paid as aforeſaid within the reſpective Times aforeſaid, then the Printer or Publiſher, and all and every other Perſon or Perſons concerned in and about the Printing or Publiſhing of ſuch Pamphlet, ſhall for every ſuch Offence forfeit the Sum of Forty Pounds, and all and every Author, Printer, and Publiſher of ſuch Pamphlet ſhall forfeit and loſe all Copy Right therein.

Proof of Payment of Duty to lie on Printer.

CXLVII. And be it further enacted, That on all Trials whatever of Actions, Informations, Complaints, or Suits, for Recovery of the aforeſaid Penalty for Non-payment of the aforeſaid Duty within the reſpective Times aforeſaid, the Proof of the Payment of the ſaid Duty ſhall lie upon the Printer or Publiſher of ſuch Pamphlet.

Printer's Name on Newſpapers and Pamphlets.

CXLVIII. And be it further enacted, That no Perſon ſhall ſell or expoſe to Sale in *Ireland* any Pamphlet or Newſpaper, or any Paper ſerving the Purpoſe of a Newſpaper, without the true Name and Surname, or Names and Surnames, and Place or Places of Abode of ſome known Perſon or Perſons, by or for whom the ſame ſhall have been or ſhall be really and truly printed or publiſhed being written or printed thereon, upon Pain that

that every Perſon offending herein ſhall forfeit for every ſuch Offence the Sum of Ten Pounds; and that on all Trials of Actions Informations, Complaints, or Suits, for Recovery of ſuch Penalty, the Proof that the true Name and Surname, or true Names and Surnames, and Place or Places of Abode of ſome known Perſon or Perſons by or for whom ſuch Pamphlet or Newſpaper ſhall have been really and truly printed or publiſhed, was or were written or printed thereon ſhall lie upon the Defendant in ſuch Action, Information, Complaint, or Suit.

Affidavits of Proprietors of Newſpapers.

CXLIX. And be it further enacted, That in *Ireland*, every Printer, Publiſher, and Proprietor of any Newſpaper, Intelligencer, or Occurrencer, or any Paper ſerving the Purpoſes of a Newſpaper, Intelligencer, or Occurrencer, whether for himſelf or in Truſt for any Bankrupt, Lunatic, or other Perſon, ſhall as often as the ſaid Commiſſioners of Stamp Duties or any of them ſhall, by Notice in Writing or otherwiſe, require the ſame, within Ten Days after being ſo required, give in to the ſaid Commiſſioners at their Office in *Dublin*, or to the proper Officers at their reſpective Offices where ſtamped Paper ſhall be diſtributed neareſt to the Place where ſuch Paper ſhall be printed or publiſhed, ſuch Affidavit and of ſuch Import as Printers, Publiſhers, or Proprietors of Newſpapers are or ſhall be by any Law or Laws directed to make, which Affidavit or Affidavits ſhall remain with ſuch Commiſſioners of Stamps or Officers to be produced in Manner herein-after mentioned as often as Occaſion may require; and every Printer, Publiſher, or Proprietor of any Newſpaper, Intelligencer, or Occurrencer, in *Ireland*, whether for himſelf or in Truſt for any Bankrupt, Lunatic, or other Perſon, who ſhall when required thereto as aforeſaid neglect or omit to give in ſuch Affidavit within the Time and at the Places aforeſaid, ſhall for every ſuch Offence, Neglect, or Omiſſion, pay a Penalty of Forty Pounds, and ſhall be diſabled from receiving any Stamps for printing ſuch Newſpapers upon, and ſhall be deemed and taken as if he, ſhe, or they, never had been qualified to print or publiſh any Newſpaper until he, ſhe, or they, ſhall make and deliver in ſuch Affidavit as aforeſaid.

Before whom ſuch Affidavits ſhall be made.

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

Affidavit Evidence againſt Printer.

CLI. And be it further enacted, That ſuch Affidavits ſhall be produced as Occaſion may require at or before the Trial of all ſuch Actions, Suits, Proſecutions, Informations, or Indictments as ſhall be had or commenced, filed or found touching ſuch Newſpaper or any Publication therein contained; and ſuch Affidavit or Affidavits ſhall on every ſuch Trial be received and admitted againſt all and every the Perſon and Perſons who ſhall have ſo



ſigned

signed and sworn the same as conclusive Evidence of all such Matters therein as shall be by Law required to be therein contained, and also of the Continuance of all such Matters in the same Plight and Condition to the Time in Question on such Trial, unless it shall be proved that previous to such Time such Person or Persons became Lunatic or served a Notice in Writing at the Office where such Affidavit shall have been sworn of any of the said Matters therein being changed, or unless it shall appear, that previous to such Time a new Affidavit of the same or a similar Nature respectively was or were made concerning the same Newspaper in which the Person or Persons sought to be affected on such Trials did not join.

Copies of Newspapers to be lodged at Stamp Office, &c.

CLII. And be it further enacted, That every Printer or Publisher of a Newspaper or Daily Account of Goods imported or exported, printed or published in the County or County of the City of *Dublin*, which is or from Time to Time shall be liable to any Stamp Duty, shall on every Day of Publication thereof, or on such Day next following which shall not be an Holyday, between the Hours of Ten and Three on each Day, cause to be delivered to the Registrar of Pamphlets, or to such other Person as shall be appointed to act as Registrar in the Office of such Registrar, or of such Person so appointed to act as Registrar, in the Stamp Office in the City of *Dublin*, One Impression or Copy of the Newspaper or Daily Account so printed or published, with his or her Name written thereon, after the same shall be printed, by his or her own proper Hand-writing, in his or her accustomed Manner of signing the same; and every Printer or Publisher of a Newspaper printed or published in any other Place in *Ireland*, shall, on the Day of the Publication of such Newspaper, or on such Day next following which shall not be an Holyday, in like Manner between the Hours of Ten and Three of the Clock, cause to be delivered to the next Distributor of Stamps in the County in which such Newspaper shall be printed or published, Two Impressions or Copies of every such Newspaper so printed or published, with his or her Name written thereon, after the same shall be printed, by his or her proper Hand, in his or her accustomed Manner of signing the same; for which several Copies or Impressions so delivered the respective Printers or Publishers thereof shall be paid the usual and current Prices of such Impressions or Copies; which said several Copies or Impressions so delivered as aforesaid shall be and they are hereby declared to be Evidence against the several Proprietors, Publishers, and Printers of such Newspapers respectively, in all Complaints, Suits, Actions, Indictments, Informations, Prosecutions, and Proceedings to be commenced and carried on, as well touching such Newspapers respectively, as every Matter and Thing therein contained, and touching any other Newspaper, and any or every Matter and Thing therein contained which shall be of the same Title, Purport, or Effect with such Impression or Copy so delivered as aforesaid, although the same should vary in some Instances; and the Printers and Publishers and Proprietors of the Impressions or Copies so delivered as aforesaid, shall to all Intents and Purposes be deemed Printers, Publishers, or Proprietors respectively of all Newspapers which shall be of the same Title, Purport, or Effect with such Copies or Impressions so delivered as aforesaid, unless such Printers, Publishers, or Proprietors respectively shall prove that such Newspapers respectively were not printed or published by them respectively, or by or with their Knowledge, Privity, or Direction; and every Printer, Proprietor, or

or Publiſher of ſuch Newſpaper or Newſpapers, or Daily Account of Goods imported and exported, who ſhall neglect or omit to deliver or cauſe to be delivered ſuch Copies or Impreſſions, or Copy or Impreſſion, ſigned as aforeſaid, as herein-before directed, ſhall for every ſuch Omiſſion pay a Penalty of One hundred Pounds.

Second Editions of Newſpapers.

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

Title of Paper lodged at Stamp Office Evidence againſt Printer.

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

Copies ſigned lodged Evidence againſt Printers.

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

printed Copy or Impreſſion, or Two printed Copies or Impreſſions of the Paper publiſhed by him or her with the Officer or Perſon with whom he or ſhe is by this Act directed, to leave the ſame with his or her Name written thereon in his or her own Hand-writing in the Manner directed by this Act.

Printers outlawed, &c. ſhall not have Stamps for Papers.

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

Printers becoming Bankrupts, &c.

CLVII. And be it further enacted, That if any Printer, Publiſher, or Proprietor of any Newſpaper, which ſhall be at any Time publiſhed in *Ireland*, ſhall have become a Bankrupt, or *non compos mentis*, or ſhall be outlawed for any Crime, or ſhall receive Judgment for printing or publiſhing any traiterous or ſeditious Libel, then and in every ſuch Caſe ſuch Printer or Printers, Publiſher or Publiſhers, Proprietor or Proprietors reſpectively, ſhall no longer be entitled to print or publiſh ſuch Newſpaper, but ſhall as to any ſuch Right be conſidered from thenceforth as if he, ſhe, or they never had made ſuch Affidavit as aforeſaid.

Aſſignees of Bankrupts allowed to print.

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

Service of any Proceſs at Printing Office ſufficient.

CLIX. And be it further enacted, That the leaving or Service of any legal Proceſs in any Suit to be brought againſt any Printer, Publiſher, or Proprietor of any Newſpaper or Pamphlet in *Ireland*, for the Purpoſe of recovering any Debt or Penalty under this Act, or any other Act which ſhall from Time to Time be in force in *Ireland*, relating in anywiſe to the Collection or Regulation of any Stamp Duties or Duty at the Printing Office or Place where ſuch Newſpaper or Pamphlet reſpectively ſhall be then uſually printed or publiſhed, ſhall be deemed and conſidered to all Intents and Purpoſes good Service of ſuch Proceſs.

Penalty on buying, ſelling, or having unſtamped Newſpapers.

CLX. And be it further enacted, That any Perſon who ſhall buy or ſell, or ſhall, without lawful Excuſe, have or keep in his, her, or their Poſſeſſion in *Ireland*, any unſtamped Newſpaper, ſhall be ſubject and liable to the Penalty of Ten Pounds for every unſtamped Newſpaper ſo bought or ſold, or ſo found in his, her, or their Poſſeſſion; and every Printer, Proprietor, or Publiſher of any unſtamped Newſpaper, or Daily Account, or Paper ſerving the Purpoſe of a Newſpaper, ſhall forfeit the Sum of Twenty Pounds

Pounds for every Paper ſo unſtamped, which he, ſhe, or they, ſhall print or publiſh, or cauſe to be printed or publiſhed.

Penalty on Printers having unſtamped Newſpapers.

CLXI. And be it further enacted, That if any Printer, Publiſher, or Proprietor of a Newſpaper, Intelligencer, or Occurrencer, or any Paper ſerving the Purpoſes of ſuch, ſhall have in his, her, or their Poſſeſſion in *Ireland*, ſuch Paper not duly ſtamped, or if ſuch Paper ſhall be found in the Houſe, Office, or Printing Office of ſuch Printer, Publiſher, or Proprietor, which ſhall be printed, or in Part printed upon unſtamped Paper, ſuch Printer, Publiſher, or Proprietor ſhall be ſubject and liable to all the Penalties and Forfeitures by any Act then in force in *Ireland*, impoſed or to be impoſed upon Printers, Publiſhers, or Proprietors, for printing or publiſhing ſuch Newſpapers as aforeſaid upon unſtamped Paper.

Printers ſhall not ſupply others with Stamps.

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

Payment of Duty on Advertiſements.

CLXIII. And be it further enacted, That every Perſon who ſhall print or publiſh in *Ireland* any Advertiſement or Advertiſements in any Pamphlet, Newſpaper, or other literary Performance, ſhall within the Space of Thirty Days next after the laſt Day of each Month, if ſuch Advertiſement or Advertiſements ſhall be printed or publiſhed within the City of *Dublin*, pay or cauſe to be paid the Stamp Duty or Duties which ſhall be then by Law charged thereon, to the reſpective Perſons appointed to receive the ſame, or to their reſpective Deputies or Clerks; and if printed or publiſhed in any Part of *Ireland*, out of the Limits of the City of *Dublin*, then to the next adjacent Officer for the Time being, appointed for the Collection of Stamp Duties, and the ſaid Commiſſioners and Officers, or ſuch of them to whom it ſhall appertain, are hereby required upon Payment of the ſaid Duties on ſuch Advertiſements to give a Receipt or Receipts for the Duty or Duties ſo paid, and upon Payment thereof in the Manner and within the Time herein-before for that Purpoſe limited, the ſaid Commiſſioners or their Officers receiving the ſame ſhall make to the Perſon or Perſons paying the ſame out of the Sums ſo to be paid ſuch Allowance thereout, if any, as ſhall be then warranted by Law; and in Default of ſuch Payment within the Time herein-before for that Purpoſe limited, the Printer or Publiſher of every ſuch Advertiſement ſhall be liable to pay Treble the Amount of the Duties then by Law chargeable thereupon, to be recovered by His Majeſty with the full Coſts of Suit; and if any Printer, Publiſher, or Proprietor of a Newſpaper, or other Paper ſerving the Purpoſes of a Newſpaper, ſhall within

within the Time herein-before limited for Payment of the ſaid Duties on Advertiſements neglect to pay the ſame, the ſaid Commiſſioners and their Officers for diſtributing Stamps, ſtamped Vellum, Paper, and Parchment reſpectively, are hereby prohibited to ſell or deliver to or for the Uſe of ſuch Printer, Publiſher, or Proprietor, any ſtamped Paper for printing any Newſpaper upon, until ſuch Printer, Publiſher, or Proprietor ſo in Arrear ſhall have paid and diſcharged all Arrears of Advertiſement Duty, to the Payment of which he was ſubject up to, and for the laſt Day of the Month, next preceding the Month in which ſuch Payment ſhall be made; and if any Officer acting under the ſaid Commiſſioners ſhall knowingly ſell or deliver any ſtamped Paper for printing a Newſpaper upon, contrary to the aforeſaid Prohibition, he ſhall upon Conviction thereof forfeit the Sum of Forty Pounds, and if Judgement ſhall be entered againſt any ſuch Officer upon Information for ſuch Offence, every ſuch Perſon ſhall forfeit his Office, and ſhall be for ever diſabled from holding any Office under the Commiſſioners of Stamp Duties.

**Bond for Payment of ſuch Duty.**

CLXIV. And be it further enacted, That no Printer or other Perſon or Perſons ſhall publiſh in *Ireland* any Newſpaper, or any Paper ſerving the Purpoſe of a Newſpaper, unleſs he, ſhe, or they, together with the Proprietor or Proprietors of ſuch Paper, and together with Two ſufficient Sureties, ſhall previous thereto have entered into Security by Bond in a Sum not exceeding Three hundred Pounds, nor leſs than Two hundred Pounds, to His Majeſty, His Heirs and Succeſſors, conditioned for the Payment of the Duties which ſhall or may from Time to Time be payable upon all Advertiſements which ſhall be printed therein, upon Pain that every Perſon ſo offending ſhall forfeit the Sum of Forty Pounds; and that no Officer appointed for diſtributing Vellum, Parchment or Paper in *Ireland*, ſhall ſell or deliver any ſtamped Paper for printing any public Newſpaper, Intelligencer or Occurrencer, to any Perſon unleſs ſuch Perſon ſhall have previouſly given ſuch Security for the Payment of the ſaid Duties; and if any Officer ſhall ſell or deliver any ſtamped Paper for printing a Newſpaper on to any Perſon who ſhall not have entered into ſuch Security, knowing that ſuch Security was not entered into, he ſhall upon Conviction thereof, forfeit the Sum of Forty Pounds; and if Judgment ſhall be entered againſt any ſuch Officer upon Information for ſuch Offence, every ſuch Perſon ſhall forfeit his Office; and ſhall be for ever diſabled from holding any Office under the Commiſſioners of Stamp Duties.

**Printing Materials may be ſeized for Duty.**

CLXV. And be it further enacted, That all the Materials and Utenſils for Printing, uſed in and kept at or belonging to any Printing Houſe in *Ireland*, in which any Newſpaper, or any Paper ſerving the Purpoſe of a Newſpaper as aforeſaid, hath been or ſhall be printed, into whoſe Hands ſoever the ſame ſhall have come, or ſhall come, or by whatſoever Conveyance or Title the ſame ſhall be claimed, ſhall be in the firſt Place liable and ſubject to and are hereby charged with all and every ſuch Sum and Sums of Money as ſhall have become due for the Duties which are or have been, or from Time to Time ſhall be by Law charged, on the Advertiſements which have been, or ſhall be printed or publiſhed in ſuch Newſpaper or other Paper as aforeſaid, and as ſhall be due for Fines or Penalties adjudged againſt the Printer or Printers,

Publiſher or Publiſhers, Proprietor or Proprietors of ſuch Newſpaper, under and by virtue of any Act or Acts which ſhall be then of force in *Ireland*, relating in any wiſe to the Collection or Regulation of any Stamp Duties or Duty during ſuch Time as ſuch Materials or Utenſils ſhall have belonged to or been uſed in or kept at ſuch Printing Houſe as aforeſaid; and it ſhall and may be lawful in all Caſes to levy ſuch Sum and Sums of Money, upon ſuch Materials and Utenſils in like Manner as if the Printer or Printers of ſuch Newſpaper or other Paper as aforeſaid, were the Proprietor or Proprietors of ſuch Materials and Utenſils at the Time of levying the ſame.

Game Certificates.

CLXVI. And for the better ſecuring the Payment of Stamp Duties on Certificates with reſpect to the killing of Game in *Ireland*, be it enacted, That from and after the Commencement of this Act, every Perſon in *Ireland* not acting as a Game Keeper, under or by virtue of a Deputation or Appointment duly regiſtered as herein-after directed, who ſhall keep or uſe any Dog, or any Gun, Net or other Engine, for the taking or Deſtruction of Game, ſhall previouſly deliver in a Paper or Account in Writing, containing the Name and Place of Abode of ſuch Perſon to ſome Diſtributor of Stamps in *Ireland*, and ſhall annually take out a Certificate thereof from One of ſuch Diſtributors, and that every Deputation or Appointment of a Game Keeper, granted to any Perſon by any Lord or Lady of a Manor, or other Perſon having a Right to make any ſuch Deputation or Appointment in *Ireland*, ſhall be regiſtered with the Diſtributor of Stamps in the City of *Dublin*, or with a Diſtributor of Stamps in any One County, wherein ſuch Deputation or Appointment is to be of force, and the Game Keeper ſo appointed, ſhall annually take out a Certificate thereof on Vellum, Parchment or Paper, duly ſtamped according to ſuch Laws as ſhall from Time to Time be in force relating thereto, which ſaid Vellum, Parchment or Paper reſpectively, with ſuch Stamp thereon reſpectively, ſhall be found and provided by the Perſon or Perſons requiring ſuch Certificates reſpectively.

Mode of granting ſuch Certificate by Stamp Diſtributors.

CLXVII. And be it further enacted, That from and after the Firſt Day of *January* in each Year, every Perſon delivering into the Office of any ſuch Diſtributor of Stamps in *Ireland* as aforeſaid, a Paper or Account containing as is herein-before required, and every Game Keeper to whom any ſuch Deputation or Appointment ſhall be granted as aforeſaid, regiſtering the ſame in Manner aforeſaid, and producing a Piece of Vellum, Parchment or Paper, ſtamped with the Duty which ſhall be then by Law required thereon; and alſo paying the Sum of Two Shillings and Sixpence to ſuch Diſtributor of Stamps as aforeſaid for his Trouble, and requiring a Certificate thereof, ſhall be annually entitled to ſuch Certificate; and every ſuch Diſtributor of Stamps ſhall thereupon iſſue a Certificate on ſuch ſtamped Paper, Vellum or Parchment, in the Form or to the Effect following; (that is to ſay),

'I *A. B.* Diſtributor of Stamps for the County of *or*,
'I, for the Diſtrict of [*as the Caſe may happen to be*]
'do hereby certify, that of
'in the Pariſh of in the Barony of
'and County or City [*as the Caſe may be*] of
'hath

'hath this Day delivered into my Office a Paper, containing his Name
'and Place of Abode, [*as the Case may happen to be*] hath this Day
'registered a Deputation, whereby he is appointed a Game Keeper by
'Dated this
'Day of

Penalty on Distributor refusing to grant Certificate.

CLXVIII. And be it further enacted, That such Distributor of Stamps after he shall have signed such Certificate, shall forthwith issue the same stamped as herein-before is directed to the Person or Persons respectively requiring the same in Manner aforesaid; and shall, previous to the Delivery thereof, be entitled to demand and receive of and from such Person the Sum of Two Shillings and Sixpence as aforesaid, for his own Trouble in that Behalf; and in case any such Distributor of Stamps shall upon Payment or Tender to him of the said Sum of Two Shillings and Sixpence, and on Production of such Paper, Vellum or Parchment so stamped as aforesaid, neglect or refuse to issue to such Person as aforesaid, so delivering such Paper or Account in Writing, or registering such Deputation as aforesaid, a Certificate in Manner and Form as herein-before is directed, every such Distributor of Stamps shall for every such Offence forfeit and pay the Sum of Twenty Pounds; and moreover be liable to pay to His Majesty, his Heirs and Successors, the Duty payable on such Certificate.

Certificates to continue in force until 25th March annually

CLXIX. And be it further enacted, That every Certificate issued by any Distributor of Stamps as aforesaid, shall bear Date on the Day of the Month on which the same shall be issued, and shall endure and remain in force from thence until the Twenty-fifth Day of *March* next following the Date thereof, and no longer; and if any Distributor of Stamps shall issue any Certificate to any Person otherwise than as herein-before directed, he shall forfeit and pay the Sum of Twenty Pounds.

Penalty on keeping Dogs, &c. by Persons not certified.

CLXX. And be it further enacted, That if any Person shall have, keep or use any Greyhound, Hound, Pointer, Setting Dog, Spaniel or other Dog, or any Gun, Net, or other Engine for the Taking or Destruction of any Hare, Pheasant, Partridge, Heath Fowl, commonly called *Black Game*, or Grouse, commonly called *Red Game*, or any other Game whatsoever, without having duly obtained a Certificate for the same according to Law, every such Person shall for every such Offence forfeit and pay the Sum of Twenty Pounds.

Penalty on Gamekeeper not taking out his Certificate.

CLXXI. And be it further enacted, That if any Person to whom any Deputation or Appointment of a Game Keeper shall be granted after the Commencement of this Act, shall for the Space of One Calendar Month next after the Time of granting the same, neglect or refuse to register the same, and take out a Certificate thereof according to Law, every such Person so offending shall for every such Offence forfeit and pay the Sum of Twenty Pounds.

Distributors to make Returns of Certificates granted.

CLXXII. And be it further enacted, That the several Distributors of Stamps in *Ireland*, shall on or before the Fifth Day of every Month transmit to the Commissioners of Stamp Duties at their Office in *Dublin*, a correct List in Alphabetical Order of the Certificates by them respectively issued in the then last preceding Month, and shall keep in their respective Offices correct

correct Copies of ſuch Liſts; and in caſe any Diſtributor of Stamps ſhall neglect or refuſe to make out and tranſmit any of ſuch Liſts as aforeſaid, or to keep a correct Copy thereof, or ſhall not inſert in ſuch Liſts, a full, true, and perfect Account as herein-before directed, of all the Perſons the ſame ought to contain; then and in every ſuch Caſe every ſuch Diſtributor ſhall for every ſuch Offence forfeit and pay the Sum of Twenty Pounds.

Liſts of Certificates at Head Office.

CLXXIII. And be it further enacted, That every ſuch Liſt upon ſuch Tranſmiſſion thereof as aforeſaid, ſhall be depoſited and kept at the Stamp Office in *Dublin*, and that the ſame and alſo the Copy thereof ſo kept by the Diſtributor ſending the ſame, ſhall and may within the reſpective Office Hours be reſorted to and inſpected by any Perſon whatſoever, on Payment of One Shilling and no more; and if any ſuch Diſtributor on Demand duly made within Office Hours, and on Payment or Tender to him of the ſaid Sum of One Shilling ſhall refuſe, decline, neglect, or omit to produce ſuch Copy ſo kept at the Office of ſuch Diſtributor to the Perſon or Perſons ſo demanding the ſame, every ſuch Diſtributor ſhall for every ſuch Offence forfeit the Sum of Five Pounds to the Perſon or Perſons ſo aggrieved, or any One or more of them who ſhall firſt ſue for the ſame; the ſame to be recovered by Civil Bill in the Court of proper Juriſdiction.

Liſts to be publiſhed.

CLXXIV. And be it further enacted, That the Commiſſioners of Stamp Duties in *Ireland*, if it ſhall ſeem to them expedient ſo to do, and ſo often and at ſuch Times, once in every Year as they ſhall think fit, ſhall and may publiſh the Liſts ſo tranſmitted to them, or cauſe the ſame to be inſerted in the Newſpapers circulating in each reſpective County, or in ſuch public Newſpapers as to them ſhall ſeem moſt proper.

New Deputation on Removal of Gamekeeper.

CLXXV. And whereas ſuch Deputation of a Gamekeeper may be revoked or ceaſe by Death, Reſignation, or Removal, before the Expiration of ſuch Certificate, and the Perſon entitled thereon to make a new Deputation, may be unable to get Poſſeſſion of ſuch Certificate; be it therefore enacted, That if any Lord or Lady of a Manor, or other Perſon as aforeſaid, ſhall make any new Deputation or Appointment within the Year, of a Gamekeeper for any Manor or Lands, in the room of the Perſon previouſly appointed, and to whom any Certificate as aforeſaid ſhall have been previouſly iſſued; and ſuch Perſon ſo newly appointed ſhall regiſter ſuch new Deputation or Appointment with the Diſtributor of Stamps, in the ſame Diſtrict in which ſuch former Certificate was granted, and ſhall obtain a new Certificate thereof, every former Certificate granted in the ſame Year, on a Deputation ſigned by the ſame Perſon, ſhall from thenceforth be null and void; and any Perſon acting under any ſuch former Certificate, after the granting of ſuch new and other Certificate, having Notice thereof, ſhall be liable to all Penalties which are or ſhall be preſcribed by Law, in the ſame Manner as if no Certificate had been granted to ſuch Perſon: Provided always, that in every ſuch Caſe the Diſtributor granting ſuch further Certificate within the Year, ſhall write at the Foot thereof theſe Words; to wit, 'Second,' (Third, Fourth, *and ſo on, as the Caſe may be*), Certificate within this Year;' and ſhall ſubſcribe ſuch Memorandum with his Name, and that every ſuch

further Certificate ſo ſubſcribed ſhall not require any Stamp, but ſhall be good and valid, as if duly ſtamped; any Act now made, or hereafter to be made, notwithſtanding, unleſs this Proviſion ſhall be by ſuch future Act expreſsly repealed.

Production of Certificate.

CLXXVI. And be it further enacted, That if any Perſon or Perſons ſhall be found uſing any Dog, Gun, Net, or other Engine, for the taking or Deſtruction of Game, it ſhall and may be lawful for the Occupier of the Land where he ſhall be ſo found, or for any Perſon or Perſons having any Eſtate whatſoever in the ſaid Land, whether in Poſſeſſion, Remainder, Reverſion, or future Intereſt, or for any Perſon who hath obtained a Certificate in Manner herein-before directed, and ſhall produce the ſame, to demand and require from the Perſon ſo uſing ſuch Dog, Gun, Net, or Engine as aforeſaid, to produce and ſhew a Certificate iſſued to him for that Purpoſe, as herein-before is directed, and every ſuch Perſon ſhall, upon ſuch Demand and Requiſition as aforeſaid, produce ſuch Certificate to the Perſon ſo demanding and requiring the ſame, and permit the ſame to be inſpected accordingly; and if any ſuch Perſon ſhall wilfully refuſe to produce and ſhew a Certificate iſſued to him for that Purpoſe, or ſhall decline to produce or ſhew the ſame, or not having produced and ſhewn ſuch Certificate, ſhall refuſe on Demand thereof to give in his Name and Surname, and the Place of his Reſidence, or ſhall give in any falſe or fictitious Name or Place of Reſidence, every ſuch Perſon ſo offending, ſhall forfeit and pay the Sum of Forty Pounds.

Certificate not to be a Qualification.

CLXXVII. And be it further enacted, That the Certificate hereby directed to be iſſued by any Diſtributor of Stamps, ſhall not authorize or enable any Perſon to uſe any Greyhound, Hound, Pointer, Setting Dog, Spaniel, or other Dog, or any Gun, Net, or other Engine for the Taking or Deſtruction of Game at any Time or Times, or in any Place, or in any Manner prohibited by any Law now in being or hereafter to be made, nor ſhall give to any Perſon any Right to uſe any Greyhound, Hound, Pointer, Setting Dog, Spaniel, or other Dog, or any Gun, Net, or other Engine for the Taking or Deſtruction of Game, unleſs ſuch Perſon ſhall be otherwiſe duly qualified by Law ſo to do, nor in any Place in which ſuch Perſon would not otherwiſe have a Right to uſe the ſame.

Proof of Certificate on Offender.

CLXXVIII. And be it further enacted, That whenever any Proſecution or Proceeding ſhall be had or commenced againſt any Perſon 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 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 Law or Uſage to the contrary notwithſtanding.

Recovery of Penalties, &c.

CLXXIX. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing done under the Authority of or in purſuance of this Act, or of any Act which ſhall then be in force in *Ireland*, relating in anywiſe to the Payment or Regulation of Stamp Duty or Duties, ſave where otherwiſe particularly directed, then and in every ſuch Caſe the ſaid Action or Suit ſhall be commenced

commenced within Six Calendar Months after the Fact committed, and not afterwards, and shall be brought in the County or Place where the Cause of Action shall arise and not elsewhere, and the Defendant or Defendants in such Action or Suit to be brought may plead the General Issue, and give the special Matter in Evidence at any Trial to be had thereupon, and that the same was done in pursuance and by the Authority of this Act or such other Acts as aforesaid; and if it shall appear to be so done, or if any such Action or Suit shall be brought after the Time before limited for bringing the same, or shall be brought in any County, City, or Place, other than as aforesaid, then and in every such Case the Plaintiff in such Action shall be nonsuited, and if the Plaintiff or Plaintiffs shall be so or otherwise nonsuited, or shall discontinue his, her, or their Action, or if a Verdict shall pass against the Plaintiff or Plaintiffs, or if upon Demurrer Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall and may recover Treble Costs, and have the like Remedy for the same as any Defendant or Defendants hath or have for Costs of Suit in other Cases by Law.

Penalties payable in British Currency.

CLXXX. And be it further enacted, That all the Penalties which shall be incurred under this Act, or under any Act or Acts which is, are, or shall be in force in *Ireland* in anywise relating to the Payment or Regulation of any Stamp Duty or Duties, shall be paid and payable, and received and receivble in *British* Currency, unless otherwise expressly directed.

Recovery of Penalties by Action or Civil Bill.

CLXXXI. And be it further enacted, That all Penalties and Forfeitures imposed or to be imposed by or under this Act, or any Amendment thereof, or any other Act or Acts which is or are or shall be in force in *Ireland* in anywise relating to the Payment or Regulation of any Stamp Duty, may be recovered with Costs of Suit by any Person who shall sue for the same, save where the contrary is particularly directed, by Action of Debt, Bill, Plaint, or Information in any of His Majesty's superior Courts of Record in *Dublin*, in which no Essoign, Protection, or Wager of Law, nor more than One Imparlance shall be allowed, or by Civil Bill in the Court of the Recorder, Chairman, or Assistant Barrister within whose local Jurisdiction such Offence shall have been committed; and that every such Penalty not particularly directed to be otherwise applied shall belong, one Moiety thereof to the Use of His Majesty, and the other Moiety to the Use of the Person suing for the same, and that the like Appeal shall and may be lawful from the Decision on any such Civil Bill, and under all the same Terms, Regulations, and Conditions as in the Case of any Civil Bill for any Sum not exceeding Twenty Pounds in an Action of Debt on a Bond, Bill, or Specialty for Payment of Money only.

Condemnation of Goods seized before One Justice; who may determine Claims to such Goods.

CLXXXII. And be it further enacted, That in every Case in which by or under the Provisions of this Act, or of any other Act or Acts in force, or which shall at any Time be in force in *Ireland*, relating in anywise to the Payment or Regulation of any Stamp Duties or Duty any Seizure is directed or permitted to be made, the Person or Persons making such Seizure shall within Ten Days from the Time of making such Seizure, leave at the Office of the Distributor of the District wherein such Seizure shall have been made, a Note in Writing signed by such Person or Persons, stating the Time and Place of such Seizure, and the Reason for making the

the ſame, which Note ſhall be immediately filed at the ſaid Office; and in every ſuch Caſe it ſhall and may be lawful to and for the Owner or Owners, or any of the Owners of ſuch Goods ſo ſeized, or of any Part thereof, at any Time after the filing of ſuch Note and within Twenty-one Days from the Day of ſuch Seizure, to require and obtain at ſuch Office a Copy of ſuch Note, paying for the ſame a Sum of One Shilling and no more, and to leave at ſuch Office a Claim in Writing ſigned by ſuch Perſon or Perſons, ſtating his or her Place of Abode, and claiming ſuch Goods ſo ſeized, or any Part thereof that may be ſpecified therein, as or on Behalf of the Owner or Owners, or One of the Owners thereof, and thereupon it ſhall and may be lawful to and for the ſaid Perſon or Perſons ſo making ſuch Seizure, at any Time not exceeding Thirty Days from the making of ſuch Seizure, to require a Copy of ſuch Claim, paying for the ſame One Shilling and no more, and to make Application to any Juſtice of the Peace in and for the County, County of a City, or County of a Town wherein ſuch Seizure ſhall have been ſo made, for a Summons to the Perſon or Perſons ſo making ſuch Claim, and ſuch Juſtice of the Peace ſhall iſſue ſuch Summons accordingly, thereby requiring every ſuch Claimant to appear before him at a Time and Place to be therein named for the Deciſion of ſuch Claim; and ſuch Summons being duly ſerved on ſuch Claimant or Claimants, either perſonally, or at his, her, or their Place or Places of Abode mentioned in ſuch Claim, and Copies of ſuch Seizing Note and Claim, atteſted by the Diſtributor of ſuch Diſtrict, or Perſon or Perſons acting as ſuch, being produced before ſuch Juſtice of the Peace, he ſhall and may proceed to hear the Merits thereof, and ſuch Evidence or Admiſſions, if any, as may be produced or made applicable thereto, and ſhall thereupon, or upon the Non-appearance of either Party, decide on the Merits of ſuch Seizure, and make his Adjudication thereon accordingly: Provided always, that it ſhall and may be lawful to and for either Party againſt whom ſuch Adjudication ſhall be ſo made, at any Time within Ten Days from the making thereof, to appeal therefrom in Manner hereinafter mentioned to the next General Quarter Seſſions of the Peace which ſhall be held after Fourteen clear Days from ſuch Adjudication, who ſhall in a ſummary Way hear and decide on the ſame; and in caſe the Judgment of ſuch Juſtice of the Peace ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtice or Juſtices at Seſſions as aforeſaid, to award the Perſon or Perſons ſo appealing to pay ſuch Coſts occaſioned by ſuch Appeal as to him or them ſhall ſeem meet.

Appeal to Seſſions.

Seizures unlawful for want of Notice, &c.

CLXXXIII. And be it further enacted, That if the Perſon or Perſons ſo making ſuch Seizure ſhall not leave ſuch Note in Writing at ſuch Diſtributor's Office as aforeſaid, or in caſe of ſuch Claim being put in as aforeſaid, ſhall not cauſe ſuch Summons to be iſſued and ſerved as aforeſaid, ſuch Seizure ſhall be deemed and taken to all Intents and Purpoſes to have been unlawfully made; and if, after the filing of ſuch Seizing Note as aforeſaid, ſuch Claim ſhall not be made as aforeſaid, ſuch Seizure ſhall be deemed and taken to all Intents and Purpoſes to have been lawful and juſt, and if ſuch Summons ſhall have been iſſued, then the Adjudication of ſuch Juſtice, if not effectually appealed from, and in caſe of ſuch Appeal the Deciſion of ſuch Court of Quarter Seſſions ſhall be final and concluſive to all Intents and Purpoſes.



CLXXXIV. And

CLXXXIV. And be it further enacted, That the Party desirous of making such Appeal shall within Ten Days from the making of such Adjudication enter into a Recognizance with Two sufficient Sureties before the Justice making such Adjudication, or in his Absence before any other Justice of the Peace of the same County, or County of a City, in such Sum as such Justice shall think proper, to pay the Costs, if any, which may be adjudged against him, her, or them thereon, and that if he, she, or they shall not do so, such Appeal shall be considered as null and void. Recognizance on Appeal.

CLXXXV. And be it further enacted, That it shall and may be lawful for any Justice of the Peace in *Ireland* within whose Jurisdiction any Offence for which the Penalty shall not exceed Forty Pounds shall be committed against this Act, or against any other Act or Acts in force, or which shall at any Time be in force in *Ireland* relating in anywise to the Payment or Regulation of any Stamp Duties or Duty, in which it is not expressly directed to the contrary, and every such Justice is hereby authorized, empowered, and required upon any Information or Complaint in such Case to summon the Party accused of such Offence, and also the Witnesses on either Side, and to examine into the Fact, and upon Proof thereof made to his Satisfaction either by the Confession of the Party or Person accused of such Offence, or by the Oath of One or more Witness or Witnesses, to give Judgment for such Penalty, and thereupon to issue his Warrant under his Hand and Seal, for levying such Penalty on the Goods of such Offender, and to cause Sale to be made thereof, in case the same shall not be redeemed within Six Days, rendering to the Party the Overplus, if any; and where Goods sufficient cannot be found to answer such Penalty, such Justice of the Peace or any other Justice of the Peace of the same County or County of a City or Town in which such Conviction shall be, is hereby authorized and empowered to commit such Offender or Offenders to Prison for such Time as he shall judge to be proper, not less than One Calendar Month nor more than Three Calendar Months, unless such Penalty shall be sooner paid; and if any Person, whether Prosecutor or Party convicted, shall find himself or herself aggrieved by the Judgment of any such Justice of the Peace, then and in such Case it shall be lawful for such Person upon giving sufficient Security by Recognizance, with Two sufficient Sureties, before such Justice, in case such Appeal shall be by the Prosecutor, to pay such Costs as shall be awarded in case such Judgment shall be affirmed; and in case such Appeal shall be by the Party convicted, then upon giving such Security to pay the Amount of the Penalty imposed by such Conviction, together with such Costs as aforesaid, to appeal to the Justice or Justices at the next General Sessions of the County which shall be held after Fourteen clear Days from such Conviction shall have been made, in the District in which such Offence shall have been committed, if such County shall be divided into Districts, or if not so divided, then at the General Sessions of the County or County of a Town or City which shall happen next after Fourteen clear Days after such Conviction shall have been made, of which Appeal Notice in Writing shall be given to the adverse Party Ten clear Days previous to the First Day of such Quarter Sessions respectively; and such Justices at such Sessions shall summon and examine Witnesses upon Oath and finally hear and determine such Appeal; and in case the Judgement of such Justice of the Peace shall be affirmed, it shall and may be Penalties not exceeding 40l. may be recovered before a Justice of Peace by Distress and Sale, &c. Appeal to Sessions.

lawful for such Justice or Justices as aforesaid, to award the Person or Persons so appealing to pay such Costs occasioned by such Appeal as to him or them shall seem meet, and such Justice or Justices of the said Court of Quarter Sessions shall and may thereupon proceed in the same Manner in all Respects as the Justice making such Conviction might or could have done if such Appeal had not taken place, and no *Certiorari* shall in any Case be granted to examine or remove any such Conviction whether before or after such Appeal.

Limitation of Complaint Twelve Months.

CLXXXVI. And be it further enacted, That no Person shall be liable to be convicted before any Justice of the Peace for any Offence committed against this Act or any other Act, empowering or in anywise relating to the Collection or Management of any Stamp Duty or Duties, unless Complaint shall be made within Twelve Months from the Time of committing such Offence.

Penalty on Witnesses refusing to attend 20 l.

CLXXXVII. And be it further enacted, That if any Person or Persons shall be summoned as a Witness or Witnesses to give Evidence in any of the said Cases before any Justice or Justices of the Peace, or before any Justice or Justices at the Sessions, and shall neglect or refuse to appear, (the Expence of such Witness or Witnesses being first paid or tendered, without a reasonable Excuse to be allowed by such Justice or Justices of the Peace, or Justice or Justices at Sessions respectively), or upon appearing shall refuse to be examined upon Oath, or to give Evidence before such Justice or Justices of the Peace, or Justice or Justices at Sessions respectively, and shall not make reasonable Excuse for such Refusal, to be allowed by such Justice or Justices of the Peace, or Justice or Justices at Sessions respectively, then such Person or Persons shall for every such Offence forfeit the Sum of Twenty Pounds.

Informer shall be a competent Witness.

CLXXXVIII. And be it further enacted, That on any Trial, or any other Proceeding for Recovery of any Penalty under this Act, or under any Act imposing or in anywise relating to the Collection or Management of any Stamp Duty or Duties, whether in any Suit to be instituted in any of the said Superior Courts, 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 nevertheless be received and admitted as a Witness on such Trial or other Proceeding; and such Testimony shall, if believed, be sufficient thereon to all Intents and Purposes, as far as the same Testimony could be, if given by any indifferent Person.

Form of Conviction.

CLXXXIX. And be it further enacted, That the Justice of the Peace before whom any Offender shall be convicted of any of the Offences aforesaid, or of any Offence under any Act in any wise relating to the Payment or Regulation of any Stamp Duty or Duties in *Ireland*, shall cause the said Conviction to be made out in Manner and Form following, or in any other Form of Words to the like Effect, *mutatis mutandis*; which Conviction shall be good and effectual, to all Intents and Purposes, without setting forth the Evidence, or stating the Case in any more particular Manner; that is to say,

'BE it remembered, That on the Day of in the Year of our Lord A. B. of in the County of [or, County of the City or Town of, as the Case may be], was convicted before me C. D. One of His Majesty's Justices of the Peace for the said County of [or, County of a City, &c.], for that the said A. B. on the Day of now last past, at in the said County of did [here state the Offence], contrary to the Statute in that Case made and provided; and I do therefore adjudge the said A. B. to have forfeited a Sum of British Currency. Given under my Hand and Seal, the Day of

Which Conviction the said Justice shall cause to be written fairly upon Parchment, and returned within Ten Days from the Day of such Conviction to the Clerk of the Peace for the County, or County of a City, or County of a Town, as the Case may be, or Place where such Conviction was made, to be filed by him, and to remain, and to be kept among the Records of the same County or Place; and if any such Justice shall neglect or omit so to do, he shall for every such Offence forfeit Ten Pounds. Convictions shall be returned to Clerk of the Peace.

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

'County of to wit. To M. and N. and each of them, and their and each of their Assistants.

'WHEREAS on the Day of now last past, E. F. of was duly convicted, for that he [or, she] on the Day of then last past, at in the said County of [or County of the City or Town of (as the Case may be)] did [here set out the Offence]; and thereupon the said E. F. hath become liable to a Fine or Penalty of British Currency. I do therefore by these Presents authorize and command you and each of you to take into your Possession the Goods of the said E. F. or a Sufficiency thereof for levying the said Sum thereout, wherever you shall find the said Goods in the County aforesaid; and if the said Goods shall not be redeemed by the Payment of the said Sum within Six Days from the Day of taking the same, you are by public Sale thereof to levy the said Sum, rendering to the said E. F. the Overplus, if any, and the said Sum so levied you shall bring to me without Delay, to be disposed of according to Law. Given under my Hand and Seal, this Day of

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

'And

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

Form of Committal.

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

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

Form of Warrants, &c. on Affirmation of Conviction on Appeal.

CXCI. And be it further enacted, That if any ſuch Conviction as aforeſaid ſhall be affirmed at the Seſſions, the Warrant or Warrants, Committal or Committals for carrying the ſame into Execution ſhall be granted by the Juſtice or Juſtices ſo affirming the ſame, or any of them, and ſhall be in the Forms here following reſpectively, or ſome other Form of Words of the ſame Import reſpectively:

'County of to wit. To *M.* and *N.* and each of them, 'their and each of their Aſſiſtants,

'WHEREAS on the Day of in the Year *E. F.* of was duly convicted before a Juſtice of the Peace 'for the ſaid County, for that he or ſhe on the Day of 'then laſt paſt, at in the ſaid County did [*here 'ſet out the Offence*] and thereupon the ſaid *E. F.* became liable to a Fine 'or Penalty of *Britiſh* Currency: And whereas the 'ſaid *E. F.* appealed from the ſaid Conviction to the Seſſions, which hath 'affirmed the ſame with Coſts, making together with the ſaid 'Fine or Penalty the Sum of : Theſe are 'therefore to authorize and command you and each of you to take into 'your Poſſeſſion the Goods of the ſaid *E. F.* or a Sufficiency thereof, for 'levying the ſaid laſt mentioned Sum thereout, wherever you ſhall find 'the ſaid Goods in the County aforeſaid; and if the ſaid Goods ſhall not 'be redeemed by the Payment of the ſaid Sum, within Six Days from the 'Day of taking the ſame, you are by public Sale thereof to levy the ſaid 'Sum, rendering to the ſaid *E. F.* the Overplus, if any, and the ſaid Sum 'ſo levied you ſhall bring to us or one of us, or to me [*as the Caſe may 'be* without Delay, to be diſpoſed of according to Law. Given under 'our Hands and Seals [*or*, under my Hand and Seal] this 'Day of '.

And if Goods ſufficient cannot be found to anſwer ſuch Penalty, and a Warrant ſhall thereupon be iſſued for committing ſuch Offender or Offenders,

ers, the ſame ſhall be in the ſame Form as the ſaid Warrant laſt-mentioned, to the Words 'theſe are therefore to authorize and command you;' which Words and all from thence to the Words 'diſpoſed of according to Law' inclusive, ſhall be omitted; and this Form following, or ſome other Form of Words to that or the like Effect, ſhall be inſerted in their Place; to wit,

'And whereas on the Day of a Warrant was 'iſſued to levy the ſaid Sum from the Goods of the ſaid Offender, and ſuch 'Goods could not be found ſufficient to anſwer the ſaid Sum, We [*or* I] 'do therefore hereby authorize and command you and each of you to 'take the Body of the ſaid *E. F.* whereſoever you ſhall find him in the 'ſaid County, and bring him before us or me.'

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

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

Clerk of Peace ſhal ſend Copies of Conviction to Stamp Diſtributors, and they to Commiſſioners.

CXCII. And be it further enacted, That every Clerk of the Peace in *Ireland* ſhall within One Calendar Month after any ſuch Conviction ſhall have been returned to his Office, furniſh to the next Diſtributor of Stamps, or to ſome Diſtributor of Stamps, in and for the County in which ſuch Conviction ſhall have been made, a Copy of ſuch Conviction ſigned by himſelf, for which he ſhall receive from ſuch Diſtributor the Sum of One Shilling and no more; and every ſuch Diſtributor ſhall forthwith tranſmit ſuch Copy ſo ſigned to the ſaid Commiſſioners of Stamps at their Head Office in *Dublin*; and if any ſuch Clerk of the Peace or Diſtributor ſhall neglect or omit ſo to do reſpectively, he or ſhe ſhall for every ſuch Offence forfeit the Sum of Five Pounds.

The King's Share of Penalties, &c. ſhall be paid to Receiver General, &c.

CXCIII. And be it further enacted, That ſuch Part, Share, and Proportion as ſhall be payable to His Majeſty, His Heirs and Succeſſors, of, from, or out of any Penalty, Forfeiture, or Fine payable or recoverable under this Act, or any Amendment thereof, or under any Act or Acts which ſhall in anywiſe relate to the Payment or Regulation of any Stamp Duties in *Ireland*, and the Fines payable by Diſtributors as aforeſaid, ſhall unleſs otherwiſe particularly directed, within One Calendar Month after the ſame ſhall be levied or received, be paid by the Juſtice of the Peace or other Perſon by whom the ſame ſhall have been ſo levied or received, to the Receiver General of Stamp Duties, if the ſame ſhall have been ſo levied in the County of *Dublin*, or County of the City of *Dublin*, and if in any other Part of *Ireland*, then to ſome Diſtributor of Stamps reſident in the County where the Offence was committed, and if any ſuch Juſtice of the Peace or other Perſon ſhall neglect or omit ſo to pay over the ſame, he ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

 CXCIV. Pro-

Only one Penalty recoverable for one Offence.

CXCIV. Provided always, and be it enacted, That if different Proceedings shall be had or taken against the same Person for the same Offence, in the several Modes authorized by this Act, such Person shall nevertheless be liable only to One Penalty, the Right to which shall depend on the Priority of the Proceedings for Recovery of the same; and if any Question shall arise concerning the Priority of such Proceedings, then, and in such Case the Proceeding under which the Party complained of shall have been first duly served with Summons or other Process, which shall be afterwards proceeded on without Delay by the Party informing or prosecuting, shall be considered as entitled to, and shall have Priority over any other Proceeding for the same Offence, and shall accordingly vest the Right to the Penalty duly sought thereby: Provided nevertheless, that if the Person against whom any such Proceedings shall be taken, shall be an Attorney of any of the superior Courts in *Dublin*, then the Service of Notice of a Declaration filed shall for the Purposes aforesaid be of the same Effect as the Service of Summons or Process as aforesaid.

Penalty on Justices, &c. refusing to act.

CXCV. And be it further enacted, That if any Justice of the Peace, Magistrate or Peace Officer, in *Ireland*, shall neglect or refuse in any Instance to carry into Execution this Act, or any Act or Acts which is or shall be in force in *Ireland*, relating in anywise to the Payment or Regulation of any Stamp Duty or Duties, or any of the Provisions thereof, upon a proper Application made to him, such Justice of the Peace, Magistrate, or Peace Officer, shall forfeit the Sum of Forty Pounds for every such Neglect or Refusal.

Justices may mitigate Penalties under Order of the Treasury.

CXCVI. And be it further enacted, That it shall and may be lawful for the said Commissioners of Stamp Duties, by Order and under the Directions of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, to mitigate any Fine, Penalty, or Forfeiture which shall be incurred by any Distributor of Stamps as aforesaid, or which shall at any Time be imposed under the Authority of any Justice of the Peace under this Act, or under any Act or Acts which shall from Time to Time be in force in *Ireland* relating in anywise to the Payment or Regulation of any Stamp Duty or Duties in *Ireland*, so far as concerns the Proportion of such Fine, Penalty or Forfeiture imposed by such Justice of Peace, payable to His Majesty, His Heirs or Successors, any Thing in this or any other Act or Acts to the contrary notwithstanding.

Commencement of Act.

CXCVII. And be it further enacted, That this Act, and the several Clauses, Provisions, and Regulations therein contained, shall commence and take Effect from and after the Expiration of Three Calendar Months next after the passing thereof, and not sooner.

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