ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CXVIII.

An Act to grant to His Majesty certain Stamp Duties in *Ireland*, and to explain and amend an Act made in the Fifty-second Year of His Majesty's Reign for granting Stamp Duties in *Ireland*.

[23d *July* 1814.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies for defraying Your Majesty's public Expences in *Ireland*, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties of Stamps herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act there shall be raised, levied, collected, and paid to His Majesty, His Heirs and Successors, for and upon every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which shall be engrossed, written, or printed, any Certificate to be granted by any Distributor of Stamps to authorize any Person to kill Game in *Ireland*, or any Deputation or Appointment of a Game Keeper granted to any Person by any Lord or Lady of a Manor, or other Person, in *Ireland*, the Sum of Three Pounds and Three Shillings *British* Currency, in lieu and in stead of any Duty of Stamps now payable in respect of any such Certificate, Deputation, or Appointment respectively, under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act.

Certificates or Deputations to kill Game to pay a Stamp Duty of 3l. 3s.

II. And

52 G. 3. c. 87.

II. And whereas by an Act made in the Fifty-second Year of His preſent Majeſty's Reign, intituled *An Act to repeal the ſeveral Duties under the Care of the Commiſſioners for managing the Stamp Duties in* Ireland, *and to grant new Duties in lieu thereof; and for transferring the Management of the Duties on Playing Cards and Dice from the Commiſſioners of Inland Exciſe to the Commiſſioners of Stamp Duties*; certain Duties under the Sum of Sixpence and between the Sum of Sixpence and One Shilling are impoſed, which are directed to be aſcertained by the Amount of the Sums in reſpect whereof ſuch Duties are impoſed; be it enacted, That whenever any Stamp Duty under the Sum of Sixpence is by the ſaid recited Act or by the Schedule thereto annexed, directed to be aſcertained by the Amount of any Sum expreſſed in any Bank Note, Bank Poſt Bill, Foreign or Inland Bill of Exchange, or Promiſſory or other Note, Draft, or Order, the Amount of ſuch Sum ſhall be eſtimated in *Iriſh* Currency, and the Stamp Duty on ſuch Bank Note, Bank Poſt Bill, Foreign or Inland Bill of Exchange, or Promiſſory or other Note, Draft, or Order, ſhall be aſcertained and impoſed accordingly.

The Amount of the Note, &c on which the Duty under 6d. is to be paid, ſhall be eſtimated in Iriſh Currency.

The Sum in reſpect whereof the Duty under 6d. or between 6d. and 1s. ſhall be paid, ſhall be eſtimated in like Manner.

III. And be it further enacted, That in all Caſes where by the ſaid recited Act or the Schedule thereto annexed, any Stamp Duty under the Sum of Sixpence, or between the Sum of Sixpence and One Shilling, is directed to be aſcertained by the Amount of any Sum in reſpect whereof, or with relation whereto any ſuch Stamp Duty is impoſed, ſuch Sum ſhall be eſtimated in *Iriſh* Currency, and ſuch Stamp Duty under the Sum of Sixpence, or between the Sum of Sixpence and One Shilling, ſhall be aſcertained and impoſed accordingly.

Bank Notes, &c. with a Stamp of a leſs Value than is required ſhall be void.

Notes, &c. iſſued before the paſſing of this Act not to be re-iſſuable.

IV. And be it further enacted, That all Bank Notes, Bank Poſt Bills, and Foreign or Inland Bills of Exchange, and Promiſſory or other Notes, Drafts, or Orders, drawn on or made payable by any Banker or Bankers in *Ireland*, being written or printed on any Paper ſtamped with a Stamp of leſs Amount than the ſame ought to be according to this Act, which ſhall bear Date or which ſhall be iſſued in *Ireland*, at any Time after the paſſing of this Act, or which ſhall bear Date at any Time before the paſſing of this Act, but ſhall not have been actually iſſued before the paſſing of this Act, ſhall be and the ſame are hereby declared to be abſolutely null and void, and ſhall not be iſſued or iſſuable, or negotiable, or transferrable to any Intent or Purpoſe whatſoever, and that no ſuch Note, Bill, Draft, or Order, which ſhall bear Date at any Time before the paſſing of this Act, and which ſhall have been actually iſſued before the paſſing of this Act, ſhall at any Time after the paſſing of this Act be re-iſſued or re-iſſuable, nor ſhall be negotiated or transferred, or negotiable or transferrable, by or on behalf of the Banker or Bankers who originally iſſued the ſame, or by or on behalf of any other Perſon or Perſons whomſoever, at any Time after ſuch Note, Bill, Draft, or Order, ſhall come, or ſhall have come into the Hands, Cuſtody, or Poſſeſſion of ſuch Banker or Bankers, after the paſſing of this Act.

Penalty on Perſons iſſuing Notes, &c. contrary to this Act.

V. And be it further enacted, That any Banker or Bankers, or Perſon or Perſons, who ſhall iſſue or re-iſſue, or cauſe to be iſſued or re-iſſued, any Bank Note or Bank Poſt Bill, or any Foreign or Inland Bill of Exchange, or Promiſſory or other Note, Draft, or Order, contrary to the Directions of this Act, ſhall forfeit the Sum of Ten Pounds *Britiſh* Currency, for every ſuch Note, Bill, Draft, or Order, ſo iſſued or re-

iſſued contrary to this Act; and that any Perſon or Perſons who ſhall give or take in Payment, any Note, Bill, Draft, or Order, which ſhall be or ſhall have been iſſued or re-iſſued contrary to the Directions of this Act, ſhall forfeit double the Amount of the Sum expreſſed in any ſuch Note, Bill, Draft, or Order, reſpectively, to any Perſon who ſhall ſue for the ſame; and that the ſeveral Penalties and Forfeitures aforeſaid ſhall be recovered before any One Juſtice of the Peace in *Ireland*, upon the Oath of One credible Witneſs, or on the Confeſſion of ſuch Offender; and in caſe the ſaid Penalties and Forfeitures ſhall not be paid and ſatisfied upon ſuch Conviction being made, it ſhall be lawful for ſuch Juſtice of the Peace, by Warrant under his Hand and Seal, to cauſe the ſame to be levied by Diſtreſs and Sale of the Goods of the Offender, together with all Coſts and Charges attending ſuch Conviction and Sale, returning the Overplus (if any) to the Owner; and if ſuch Offender ſhall not have ſufficient Goods and Chattels to ſatisfy ſuch Penalties, every ſuch Offender ſhall be committed to the Common Gaol or Houſe of Correction, by Warrant of ſuch Juſtice, for any Time not leſs than One Calendar Month nor more than Three Calendar Months, unleſs ſuch Penalty or Forfeiture ſhall be ſooner paid or ſatisfied.

Duties to be levied under the Powers of 52 G. 3. c. 126.

VI. And be it further enacted, That the Duties of Stamps by this Act granted and made payable, ſhall and may be collected, raiſed, levied, recovered, and applied under and by virtue of all the Powers and Proviſions, Penalties, and Forfeitures contained in an Act made in the Fifty-ſecond Year of His preſent Majeſty's Reign, intituled *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*, as fully and effectually to all Intents and Purpoſes, as if the ſaid Powers and Proviſions, Penalties and Forfeitures, had been repeated and re-enacted in this Act, ſo far as relates to the Duties granted and made payable by this Act, except only ſo far as the ſaid Act is altered or amended by this Act.

The Duty of 1d. on Accounts or Bills of Goods imported or exported ſhall be paid on each whether publiſhed ſeparately, or with any other Publication.

VII. And be it further enacted, That the Duty of One Penny impoſed by the ſaid recited Act of the Fifty-ſecond Year of His preſent Majeſty's Reign upon any daily Account or daily Bill of Goods imported into or exported from *Ireland*, or Abſtract thereof included in or with any other Publication, or upon any Account or Bill of Goods imported into or exported from *Ireland*, printed or publiſhed daily, weekly, monthly, or at any other Time or Times, as Accounts or Abſtracts of Accounts of ſuch Goods, for each Day's Account contained therein, ſhall from and after the paſſing of this Act be paid and payable upon each and every Account or Bill of Goods imported into or exported from *Ireland*, and upon each and every Abſtract, whether the ſame be printed or publiſhed ſeparately or included in or with any other Publication, and in Proportion to the Number of Days Accounts or Abſtracts of Days Accounts contained in ſuch Publication, for each and every of ſuch Publications, except the ſame be publiſhed by the Perſon or Perſons authorized thereto by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being.

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