

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CI.

An Act to regulate the Collection of Stamp Duties on Matters in respect of which Licences may be granted by the Commissioners of Stamps in *Ireland*. [22d *June* 1815.]

WHEREAS it is expedient that permanent Regulations should be made for the better securing the Collection and Management of the Stamp Duties on Matters in respect whereof Licences may be granted by the Commissioners of Stamps in *Ireland*; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That it shall and may be lawful for the Commissioners of Stamps in *Ireland* to grant any Licence or Licences on which any Stamp Duty is imposed by Law to any Person or Persons who shall require the same in Writing, and shall be duly qualified for and entitled to receive 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, 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 Stamps for that Purpose, and the House or Houses, 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.

Commissioners of Stamps may grant all Licences subject to Stamp Duties.

II. And

Annual Continuance of ſuch Licences.

II. And be it further enacted, That every Licence to be granted by or 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 ſuch 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, except only in the Caſes herein-after mentioned; but if any 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.

Penalty on unlicenſed Perſons exerciſing Trades requiring Licences.

Common Reputation Evidence of exerciſing ſuch Trade.

III. And be it further enacted, That no Perſon or Perſons in *Ireland* ſhall uſe, exerciſe, or follow any Trade, Buſineſs, Occupation, or Calling, on the Licence for the uſing or exerciſing whereof a Licence ſhall be granted by or under the Authority of the Commiſſioners of Stamps, 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; and that in any Proceeding for Recovery of the ſaid Penalty, whether the ſame ſhall be by Bill, Plaint, or Information, or by Civil Bill, or before a Magiſtrate, or at the Seſſions, or on any Appeal, the common Reputation of the alleged Fact of following ſuch Trade, Buſineſs, Occupation, or Calling, ſhall be ſufficient Evidence of ſo following ſuch Trade, Buſineſs, Occupation, or Calling, againſt the Defendant, unleſs he or ſhe ſhall ſwear that he or ſhe, at the Time in queſtion, did not ſo follow the ſame.

Proof of Licence ſhall be on the Party.

IV. 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, by or under the Authority of the ſaid Commiſſioners of Stamps, in Manner required by Law, the Proof that ſuch Perſon has obtained ſuch Licence, duly ſtamped, ſhall be 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.

Licences ſhall extend only to Houſes mentioned therein.

V. And be it further enacted, That if any Licence ſhall at any Time be granted by or under the Authority of the ſaid Commiſſioners of Stamps 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 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.

But on Removal of Parties licenſed an

VI. 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 Townland, 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, who ſhall endorſe 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 had been mentioned in the Body of ſuch Licence, for carrying on ſuch Buſineſs inſtead and in the Place of the Houſe originally inſerted therein, and not otherwiſe; any Thing in this Act contained to the contrary in anywiſe notwithſtanding. Endorſement may be made on the Licence.

VII. 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 Judgment 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.

VIII. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Stamps, in their Diſcretion, to grant a Licence under their Hands and Seals, 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) 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; and that ſuch Perſon ſhall not 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. Commiſſioners may licenſe Perſons to deal in Stamps.

IX. And be it further enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamps, by Notice in Writing at any Time, 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. Such Licences may be revoked.

X. 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, Allowing for Stamps in the Poſſeſſion of Dealers dying

or whose Licences are revoked.

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, and thereupon ſuch Stamps ſhall be immediately cancelled: Provided always, that ſome Perſon or Perſons who ſhall ſend or carry ſuch Vellum, Parchment, or Paper, to the ſaid Stamp Office, ſhall make an Affidavit before the ſaid Commiſſioners of Stamp Duties, or any of them, or before ſome Juſtice of the Peace, that ſuch Vellum, Parchment, or Paper, was actually 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 ſhall make Proof to the Satisfaction of the ſaid Commiſſioners of Stamps, that ſuch Stamps were purchaſed at the Stamp Office in *Dublin*, or from a Diſtributor of Stamps by the Perſon or Perſons who obtained ſuch Licence.

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

XI. And be it further enacted, That no Perſon or Perſons other than ſuch Diſtributor of Stamps as aforeſaid, or a Sub-Diſtributor of Stamps, ſhall vend or ſell in any Part of *Ireland* any Vellum, Parchment, or Paper ſtamped or marked with any Stamp or Mark denoting or purporting to denote the Stamp Duties which ſhall be then payable, without having obtained from the ſaid Commiſſioners of Stamps a 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 Parchment or Paper ſo ſtamped or marked, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and if any Proceedings ſhall be had for Recovery of ſuch Penalty of Twenty Pounds, whether in any Court in *Dublin*, or by Civil Bill, or before a Magiſtrate, and it ſhall appear thereon that the Stamps impreſſed on ſuch Vellum, Parchment, or Paper ſo ſold, or any of them, were or was falſe, forged, or counterfeited, although the ſame ſhall not have been ſo alleged in the Information or Pleading, then and in ſuch Caſe the ſaid Penalty ſhall be doubled, and Judgment ſhall be given againſt the Party offending for the Sum of Forty Pounds; and the ſaid ſpecial Matter ſhall be ſtated in ſuch Judgment as the Cauſe of ſuch Increaſe of Penalty; and if on any ſuch Proceeding any Iſſue ſhall be tried by a Jury in which the ſelling of ſuch Vellum, Parchment, or Paper with Stamps thereon ſhall be in queſtion, ſuch Jury ſhall be required to ſay whether ſuch Stamps, or any of them, was or were falſe, forged, and counterfeited, or not: Provided always, that nothing herein contained ſhall exempt any Perſon ſelling any Vellum, Parchment, or Paper with falſe, forged, or counterfeited Stamps thereon, from the Conſequences of ſelling the ſame, knowing the ſame to be forged, if ſuch Knowledge ſhall be duly proved in a Proceeding properly had for that Purpoſe.

Commiſſioners empowered to grant

XII. And be it further enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamps, 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 all 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 or 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 ſo 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. Warrant to ſearch for forged Stamps.

XIII. And be it further enacted, That no Perſon or Perſons ſhall keep any Printing Preſs, or Types for printing in *Ireland*, without having firſt taken out a Licence for that Purpoſe, from the ſaid Commiſſioners of Stamps, 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 who ſhall have performed the Requiſites which ſhall by any Act or Acts from Time to Time 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 Printing Preſſes. Penalty.

XIV. And be it further enacted, That the ſaid Commiſſioners of Stamps 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, and for effecting Inſurances on Lives, or on Events or Contingencies, upon or relating to Lives, to all and every Body and Bodies Politic or Corporate, or Perſon or Perſons applying for the ſame, which Licence ſhall ſet forth the Name or Names, or other Deſcription of the Body or Bodies Politic 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, or of effecting Inſurances on Lives, ſhall, at the Time of taking out ſuch Licence, be principally carried on. Licences for Inſurances ſhall be granted by Commiſſioners of Stamps.

XV. And be it further enacted, That where ſuch Buſineſs of Inſurance is or ſhall be carried on by a Company conſiſting of a greater Number than Four, the Licence is to be granted by the ſaid Commiſſioners, in Manner Licences to Corporations or Partnerſhips for Inſurances.

Manner aforeſaid, ſhall be granted for and on Behalf of the whole Company or Partnerſhip, to ſuch Two or more of ſuch Company or Partners, or if ſuch Company or Partnerſhip ſhall be a *Britiſh* Company or Partnerſhip, then to ſuch Agent or Agents reſident in *Ireland*, as ſhall be named to the ſaid Commiſſioners, under Authority from ſuch Company or Partnerſhip; and in every ſuch Caſe the Licence ſo granted, whether to ſuch Partners or Agent or Agents, ſhall continue in force for the Benefit of ſuch Company or Partnerſhip, until the regular Time of Expiration thereof, notwithſtanding the Deaths of the Perſon or Perſons to whom ſuch Licence ſhall be ſo granted, or of either or any of them, if more than One, or although the ſaid Perſons or any of them may withdraw from ſuch Partnerſhip or from being Agent thereto.

None but Licenſed Perſons or Corporations ſhall take Inſurances.

XVI. And be it further enacted, That no Perſon or Perſons, or Body or Bodies Politic or Corporate, 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 Merchandize, from the Danger of the Seas, or other Peril at Sea, or for Inſurances on Lives, or on Events or Contingencies, relating to or depending on Lives, 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 aforeſaid, and having ſuch Licence in force at the Time of making ſuch Inſurance, or opening or keeping ſuch Office.

Penalty on making ſuch Inſurance by Perſons not licenſed.

XVII. And be it further enacted, That all and every Perſon and Perſons, 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 from the Dangers of the Seas or other Perils at Sea, or for effecting Inſurances on Lives, or on Events or Contingencies relating to or depending on Lives, 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 to 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 from Time to Time in force in *Ireland*, relating in anywiſe to the Collection or regulating 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 for acting for unlicenſed Perſons.

XVIII. And 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 publicly 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, or on Lives or on Events or Contingencies relating to or depending on

Lives, 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.

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

XIX. And be it further enacted, That all Inſurances for inſuring Houſes, Furniture, Merchandize, or other Property, from Loſs by Fire, or from the Danger of the Seas or other Perils at Sea, or on Lives or on Events or Contingencies, relating to or depending on Lives 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.

XX. 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, or on Lives or on Events or Contingencies relating to or depending on Lives 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 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 from Time to Time 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 Bodies Politic or Corporate, or their Agents in *Ireland*.

Britiſh Courts ſhall take Judicial Notice of Iriſh Inſurance Stamps.

XXI. And be it further enacted, That the 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 Stamp Office in *Dublin*, for ſtamping or marking any 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 Vellum, Parchment, or Paper, whereon the ſame ſhall be ſo written or printed ſhall be duly ſtamped accordingly.

XXII. And

Bond by Perſons licenſed to inſure.

XXII. And be it further enacted, That all and every Perſon and Perſons, and 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 Stamps 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 Perſon or Perſons, or Body or Bodies Politic or Corporate 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 ſhall 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.

XXIII. 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 on Lives, or on Events or Contingencies relating to or depending on Lives, or ſhall continue to inſure on any Policy, ſhall, previous to the granting or continuing ſuch Policy of Inſurance (by themſelves or by ſome other Perſon or Perſons employed by or under them), 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, their Agent or Agents, the Duty which ſhall be then by Law payable on ſuch Inſurance, and ſhall give a Receipt for the Duty ſo paid, expreſſing the Period for which the ſame was ſo paid, and ſuch Perſon or Perſons, 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 Twelve Months only.

XXIV. 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 Inſurance.

XXV. And be it further enacted, That all and every Perſon or Perſons, or Body or Bodies Politic or Corporate, 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 Dangers of the Seas, or other Perils at Sea, or on Lives or Events, or Contingencies relating to or depending on Lives, 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 alſo 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 Stamps, 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.

XXVI. And be it further enacted, That all and every Perſon and Perſons, and Body and Bodies Politic or Corporate, who ſhall have any Licence for any Inſurance Office in *Ireland*, ſhall from Time to Time, within the Space of Two Months after the Twenty-fourth Day of *June*, the Twenty-ninth Day of *September*, the Twenty-fifth Day of *December*, and the Twenty-fifth Day of *March* in each and every Year; 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 Stamps, 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, Perſon or Perſons, or Body or Bodies Politic or Corporate 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 Perſon or Perſons, or Body or Bodies Politic or Corporate, ſo 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 of Stamp Duties for the Time being at the ſaid Stamp 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 to 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 all Monies due on the ſaid Accounts reſpectively at the Time of ſuch Default.

Allowance of One Shilling in the Pound for ſuch Accounts.

XXVII. 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.

XXVIII. 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, or on the Deceaſe of any Perſon or Perſons, or on the Fall of any Life or Lives, or on any Event or Contingency relating to or depending on any Life or Lives, ſhall be conſtrued, deemed, and adjudged to be a Policy of Inſurance within the Meaning of this Act, and of any Act or Acts from Time to Time in force in *Ireland*, for impoſing any Duty on ſuch Policies of Inſurance, or by which any ſuch Duty, or the Collection or Management thereof, ſhall or may be regulated, unleſs the contrary ſhall be expreſsly provided.

Licences to Notaries Public.

XXIX. And be it further enacted, That the ſaid Commiſſioners of Stamps 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 nevertheleſs, that ſuch Licence ſhall not authorize or empower any Perſon to act as ſuch Public Notary who ſhall not be duly authorized and empowered ſo to do.

Penalty.

Accounts ſhall be delivered to Commiſſioners and Duty paid every Two Months.

XXX. And whereas it may happen that Public Notaries who may note Bills of Exchange for Non-payment or Non-acceptance, and Promiſſory Notes for Non-payment, may neglect to proteſt the ſame reſpectively in due Form of Law, by which the Payment of the Duties upon ſuch noting or Notarial Acts may be evaded; be it enacted, That every Public Notary in *Ireland* ſhall once in every Two Months deliver or cauſe to be delivered at the Stamp Office in *Dublin*, to the Commiſſioners of Stamps, or to ſome Perſon authorized by them or any one of them for that Purpoſe, a faithful Account in Writing (verified upon Oath before the Commiſſioners of Stamps, 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 all ſuch Bills of Exchange and Notes which ſhall have been noted by ſuch Notary for Non-acceptance or Non-payment 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 in due Form of Law; 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, and for every Default of Payment of the Money due on ſuch Account Double the Amount of the Money due on ſuch Account at the Time of ſuch Default.

Penalty.

Dice and Card Makers to be licenſed.

XXXI. And be it further enacted, That from and after the Commencement of this Act, ſo much of 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*, as relates to the ſaid Duties on Playing Cards and Dice, ſhall be, and the ſame is hereby repealed, except only ſo far as relates to any Licences which may have been granted, or to any Penalties which may have been incurred under the ſaid recited Act at any Time before the Commencement of this Act; and that from and after the Commencement of this Act it ſhall be lawful for the ſaid Commiſſioners of Stamps, under their Hands and Seals, to grant Licences to ſuch Perſon or Perſons as they ſhall think proper, for the making of Dice, or of Playing, Blank and Meſſage Cards, for any Term not exceeding Three Years from the Time of granting ſuch Licences; and if any Perſon or Perſons ſhall exerciſe or carry on the Trade or Employment of making any Dice or any Playing, Blank or Meſſage Cards, without ſuch Licence or Licences firſt had and obtained, and then in force, the Perſon or Perſons ſo offending ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, together with all ſuch Dice and Cards, and all ſuch Materials and Implements uſed in the making of Dice or Cards, as ſhall be found in his, her, or their Poſſeſſion; all which Dice, Cards, Materials, and Implements, ſhall and may be ſeized, carried away, and lodged in ſuch Place as ſhall be appointed by the ſaid Commiſſioners of Stamps for that Purpoſe, by any Diſtributor of Stamps or other Perſon duly authorized thereto, under Hand and Seal by the ſaid Commiſſioners. 52 G. 3. c. 87. Penalty for carrying on the Trade without Licence.

XXXII. And be it further enacted, That no Perſon ſhall be ſo licenſed unleſs he, ſhe, or they, ſhall with One or more ſufficient Surety or Sureties, have executed a Bond to His Majeſty, in the penal Sum of Two hundred Pounds, conditioned that the Perſon or Perſons ſo licenſed, their Executors or Adminiſtrators, ſhall anſwer and pay to His Majeſty all ſuch Duties as ſuch Perſon or Perſons ſhall be liable to on account of making any Dice, or any Playing, Blank, or Meſſage Cards, as the Caſe may be, during the Time ſuch Perſon or Perſons ſhall carry on the Buſineſs of a Maker of Dice or Cards under ſuch Licence. No Dice or Card Maker to be licenſed without entering into Bond with ſufficient Sureties.

XXXIII. Provided always, and be it enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps, upon Default made in the Payment of any ſuch Duty or Duties as ſuch Perſon or Perſons ſo licenſed as aforeſaid ſhall or may be liable to, or upon Conviction for any Fraud or Offence the Penalty or Forfeiture for which ſhall amount to Ten Pounds, by Notice or Inſtrument in Writing, to revoke, withdraw, and utterly make void, any ſuch Licence to ſuch Perſon or Perſons ſo making Default or convicted as aforeſaid; and if ſuch Perſon or Perſons after ſuch Revocation ſhall continue to exerciſe the Trade, or carry on the Buſineſs of making Dice or Cards reſpectively, he, ſhe, or they ſhall be ſubject to ſuch Penalties and Forfeitures as if ſuch Licence or Licences had never been granted. Licence may be revoked on Default.

XXXIV. And be it further enacted, That every Maker of Dice or Cards ſhall at the Time of entering and paying the Duties on any Number of Pairs of Dice or Packs of Cards, make Oath, or if a Quaker ſolemnly affirm, before the Diſtributor or other proper Officer with whom ſuch Entry ſhall be made, in the Words following; to wit, Card Makers to take the following

'I *A. B.*

Oath.

"I *A. B.* do ſwear, (*or if a Quaker*, do affirm), That the Number of Pairs of Dice, or of Packs of Cards, (*as the Caſe may be*) now entered by me, is the full Amount of the Quantity of Dice, or of Painted, Spotted, and Playing Cards (*as the Caſe may be*) manufactured by me or for my Uſe, from the Day of to the Time of this my preſent Entry, except Packs of Cards made up by me for Exportation, which are now lodged in His Majeſty's Stores, or have been exported, (*as the Caſe may be*)."

Which Oath or Affirmation ſuch Diſtributor or other proper Officer is hereby authorized and required to adminiſter.

Penalty for any Concealment or undue Entry.

XXXV. And be it further enacted, That every Maker of Dice or Cards, who ſhall endeavour to defraud His Majeſty by any Concealment or undue Entry, ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

No Perſon ſhall make Dice or Cards but in Dublin, Cork, and Limerick.

Penalty.

XXXVI. And be it further enacted, That no Perſon or Perſons ſhall ſet up or exerciſe the Employment of making Dice or Cards, or ſhall make or cauſe to be made any Dice or Cards, in any Town or Place in *Ireland*, other than in the Cities of *Dublin*, *Cork*, and *Limerick*, or the reſpective Liberties thereof, and that every Perſon or Perſons who ſhall ſet up or exerciſe the Employment of making Dice or Cards, or ſhall make or cauſe to be made Dice or Cards, in any other Town or Place whatever in *Ireland*, ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds, and for every Day that ſuch Buſineſs ſhall be continued or carried on after the firſt Day thereof, a further Sum of Ten Pounds.

Stamp Maſters for Cards and Dice to be appointed in Dublin, Cork, and Limerick.

XXXVII. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Stamp Duties in *Ireland* for the Time being, and they are hereby authorized and empowered, from Time to Time, to appoint fit and proper Perſons in the Cities of *Dublin*, *Cork*, and *Limerick* reſpectively, who ſhall be called Stamp Maſters, and ſhall have the Cuſtody and Keeping of the Marks, Stamps, and Seals herein-after mentioned, and ſhall, from Time to Time, put ſuch Marks or Stamps upon all Dice, and ſuch Marks or Seals upon the Paper and Thread encloſing every ſuch Pack of Cards, and alſo on One of the Cards of each Pack, on the painted or ſpotted Side thereof, which ſhall be duly entered, and for which the Duties then legally payable thereon ſhall be duly paid to the proper Officers in the ſaid Places reſpectively.

Commiſſioners to appoint what Marks, Stamps, and Seals are to be impreſſed on Dice, and to be uſed on the Wrappers of each Pack of Cards.

XXXVIII. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps, for the Time being, and they are hereby authorized and empowered to deviſe and to appoint Marks, Stamps, or Seals, ſuch as they ſhall think fit to be put or impreſſed on Dice and on every Label or Paper to be faſtened to every Wrapper in which each Pack of Cards ſhall be encloſed or wrapped, and that the ſaid Label or Paper ſhall be ſo contrived and ſhall be ſo faſtened on the ſaid Wrapper as that the ſaid ſeveral Stamps, Marks, or Seals ſhall appear on the Sides of each Pack of Cards, in ſuch Manner as the ſaid Commiſſioners ſhall direct; and that the ſaid ſeveral Stamp Maſters reſpectively ſhall number each Label in arithmetical Progreſſion under each Mark, Stamp, or Seal to be put thereon in Manner aforeſaid, ſo that the Number appearing on the oppoſite Sides of each Pack of Cards, when encloſed in the ſaid Label,

ſhall be like or correſponding Numbers: Provided always, that all Cards belonging to each Manufacturer ſhall be numbered in Progreſſion with the following or progreſſive Numbers of the Cards of each Manufacturer, beginning with the Number One, and that every Stamp Maſter ſhall, after every Twenty-fifth Day of *March*, Twenty-fourth Day of *June*, Twenty-ninth Day of *September*, and Twenty-fifth Day of *December*, begin to number the Cards to be ſtamped by him for each Manufacturer, with Number One, and continue on regularly from thence during ſuch Quarter.

Stamps on Cards and Dice ſhall continue till chang'd by the Commiſſioners.

XXXIX. And be it further enacted, That the Marks, Stamps, and Seals, heretofore in fact kept or uſed for ſtamping, marking, and ſealing Dice and Cards, and the Wrappers of Cards reſpectively, by and under the Authority of the ſaid Commiſſioners of Stamps, ſhall continue to be the Marks, Stamps, and Seals for ſuch Purpoſes reſpectively, until the ſame ſhall be altered reſpectively; and that it ſhall and may be lawful to and for the Commiſſioners of Stamps to alter and change the ſame or any of them, from Time to Time, as they ſhall think proper, and that ſuch Marks, Stamps, and Seals as ſhall in fact be kept and uſed from Time to Time by or under the Authority of the Commiſſioners of Stamps aforeſaid, for ſtamping or marking Dice, Cards, and Wrappers reſpectively, ſhall, from Time to Time, be the only proper and lawful Stamps, Marks, and Seals for the ſaid Purpoſes reſpectively: Provided always, that whenever any ſuch Change ſhall be made, and that any Stamp, Mark, or Seal ſhall be abandoned or laid aſide for any new Stamp, Mark, or Seal, it ſhall and may be lawful to and for any Perſon or Perſons to uſe, utter, vend, and ſell any Dice or Cards which ſhall have been duly ſtamped, marked, or ſealed with the Stamps, Marks, or Seals which ſhall have been ſo abandoned or laid aſide, without incurring any Penalty, Forfeiture, or Puniſhment for the ſame, unleſs ſuch Notice of ſuch Change as is herein-after mentioned, ſhall have been publiſhed by the ſaid Commiſſioners of Stamps in Three ſucceſſive *Dublin* Gazettes, whereof the Production of the ſaid Gazettes ſhall be ſufficient Evidence.

Packs of Cards on which the Number is eraſed or altered ſhall be forfeited.

XL. And be it further enacted, That from and and after the Commencement of this Act, every Pack of Cards on the Labels on which any Number ſhall be eraſed or altered, ſhall be deemed and taken to be Cards not ſtamped or marked, and ſhall be forfeited and ſeized, and every Perſon who ſhall utter, vend, ſell, or expoſe the ſame to Sale, or ſhall have in his or her Poſſeſſion with Intent to utter, vend, ſell, or expoſe to Sale the ſame, ſhall be liable to all Penalties to which Perſons by the Laws then in being ſhall be ſubject for uttering, vending, ſelling, or expoſing to Sale, or having in Poſſeſſion with Intent to vend Cards not ſtamped.

Puniſhing Perſons counterfeiting Marks, Stamps or Seals uſed on Dice or the Wrappers of Cards, &c.

XLI. And be it further enacted, That if any Perſon or Perſons ſhall at any Time or Times make, counterfeit, or forge, or cauſe or procure to be made, counterfeited, or forged any Mark, Stamp, or Seal to reſemble any Mark, Stamp, or Seal which ſhall be uſed by or under the Authority of the ſaid Commiſſioners of Stamps for the Time being, for ſtamping, marking, or ſealing any Dice or Cards, or any Label or Paper encloſing any Cards, or ſhall counterfeit or reſemble the Impreſſion of the ſame reſpectively, upon any Dice or Card, or on any Paper for encloſing Cards, or ſhall eraſe or alter any Number to be put on ſuch Paper or Label as aforeſaid, with Intent thereby to defraud His Majeſty, His Heirs or Succeſſors,

ceſſors, of the Duties upon Dice or Cards, or ſhall utter, vend, or ſell any Dice or Cards with the Impreſſion of ſuch counterfeit Mark, Stamp or Seal thereon reſpectively, or on the Paper or Label encloſing ſuch Cards knowing the ſame to be counterfeited, or ſhall utter, vend or ſell any Cards on the Paper or Label encloſing which any Number ſhall be eraſed or altered, knowing the ſame to be eraſed or altered, or ſhall fraudulently uſe any Mark, Stamp, or Seal to be uſed in purſuance of this Act, thereby to defraud His Majeſty, His Heirs or Succeſſors, of any of the Duties upon Dice or Cards, then every ſuch Perſon ſo offending, and being thereof convicted, ſhall be adjudged a Felon, and be tranſported for Seven Years.

Diſtributors of Stamps to certify the Number of Pairs of Dice and Packs of Cards for which the Duty has been paid, and enter the Certificates in a Book, &c.

XLII. And for preventing any Miſtake or Fraud in ſtamping or marking any Dice or Cards not duly entered, or for which the Duties by Law payable thereon ſhall not have been duly paid; be it further enacted, That the Diſtributors of Stamps in the ſaid Cities of *Cork* and *Limerick* reſpectively, and ſuch Officer or Perſon as ſhall be appointed for that Purpoſe in *Dublin*, by the ſaid Commiſſioners of Stamps, ſhall upon Requeſt of the Perſon or Perſons who ſhall duly enter any Dice or Cards, and pay the Duties then by Law payable thereon, certify in Writing, the Number of Pairs of Dice and Packs of Cards which ſhall have been ſo entered, and for which the ſaid Duties ſhall have been ſo paid, and alſo the Names and Places of Abode of ſuch Perſons who ſhall have made ſuch Entries, and paid the ſaid Duties, upon the Delivery of which ſaid Certificate to the Perſon who for the Time being ſhall be appointed to keep the ſaid Mark, Stamp, or Seal, the ſaid Perſon ſo appointed ſhall enter the ſaid Certificate in a Book to be kept by him for that Purpoſe, and afterwards with all convenient Speed ſhall mark, ſtamp, or ſeal ſuch and ſo many Pairs of Dice and Packs of Cards as ſhall be mentioned to be contained in ſuch Certificate, and the Perſon ſo marking, ſtamping, or ſealing ſuch Dice or Cards, is hereby required to enter under the ſaid Certificate in the ſaid Book to be kept for that Purpoſe, the Number of the Pairs of Dice and Packs of Cards which he ſhall ſo mark, ſtamp, or ſeal, purſuant to the ſaid Certificate, with the Days and Times of his ſo marking, ſtamping, and ſealing the ſame, till the full Number of Pairs of Dice and Packs of Cards which ſhall be contained in ſuch Certificate ſhall be duly marked, ſtamped, and ſealed, which ſaid Book at the End of every Year, or oftener, if required by the Commiſſioners of Stamps, ſhall be returned to the ſaid Commiſſioners to be examined by them, or any other Perſon or Perſons to be appointed by them to examine the ſame.

Penalty for neglecting to mark the Number contained in any ſuch Certificate.

XLIII. And be it further enacted, That if any Perſon appointed as aforeſaid, to mark, ſtamp, or ſeal ſuch Dice or Cards, ſhall wilfully neglect or refuſe to mark, ſtamp, or ſeal the Number of Pairs of Dice or Pack of Cards contained in ſuch Certificate, then the Perſon ſo neglecting or refuſing ſhall forfeit for every ſuch Default the Sum of Five Pounds: Provided always, that no Perſon ſhall be obliged to mark, ſtamp, or ſeal any Dice or Cards, but Three Times in every Week; that is to ſay, on *Tueſday*, *Thurſday*, and *Saturday* in every Week, and between the Hours of Nine in the Morning and Twelve at Noon, and between the Hours of Two and Four in the Afternoon of the ſaid Days.

Commiſſioners may change the

XLIV. And be it further enacted, That as often as the ſaid Commiſſioners of Stamps ſhall think fit to alter, change, or renew the Seals, Marks,

or Stamps for Dice or Cards, or the Paper enclosing such Cards, or any of the said Marks, Stamps, or Seals, it shall and may be lawful for all Persons who shall at such respective Times have in their Custody or Possession any Dice or any Cards and Papers enclosing Packs of Cards marked with the Seals, Marks, or Stamps so intended to be altered, changed, or renewed respectively, to sell or expose to sale such Dice or Cards respectively, for and during the Space of Two Calendar Months, and no longer, after Notice in Writing under the Hands of the said Commissioners of such Intention of renewing, changing, or altering such Stamps, Marks, or Seals, shall have been published in the *Dublin Gazette* for Three successive Days of Publication, whereof the Production of the said *Gazettes* shall be sufficient Evidence.

Marks or Stamps for Dice or Cards.

XLV. Provided always, and be it enacted, That if any Dice or Cards marked with the old Stamps, Marks, or Seals, shall remain upon Hand and unsold, it shall be lawful for any Maker or Retailer of Dice or Cards at any Time within the said Two Months, to bring or send such Dice, Cards, and Papers, enclosing Packs of Cards with the old Stamps, Marks, or Seals to the respective Stamp Masters, or to such Officer or Officers as shall be appointed in that Behalf by the said Commissioners of Stamps at their respective Offices in the Cities of *Dublin*, *Cork*, and *Limerick*, and the said Stamp Masters and Officers respectively are hereby required to mark with the new Stamps, Marks, and Seals respectively, such Dice and Cards so brought in, and so many Papers enclosing Packs of Cards as shall be equal in Number to the Papers so brought in, such new Stamps, Marks, and Seals to be given in lieu of the old, free and exempt from the Payment of any further Duty or Fee whatsoever for the same: Provided also, that if after the Expiration of the said Two Months, any Dice or Cards with such old Stamps, Marks, or Seals shall be found in the Possession of any Maker or Retailer of Dice or Cards, the same shall be forfeited, and it shall be lawful to and for any Person duly authorized for that Purpose, under Hand and Seal by the said Commissioners of Stamps, to seize and carry away the same; and the Person or Persons in whose Possession the same shall be found shall be liable and subject to all such Penalties and Forfeitures as he, she, or they would be liable to if the said Dice, Cards, or Papers containing Packs of Cards never had been stamped, marked, or sealed respectively.

Dice or Cards remaining on hand may be taken to the Place appointed to get the new Stamp put on, &c.

XLVI. And be it further enacted, That if any Die or Pair of Dice, or Pack or Packs of Playing Cards, shall be found in the House, Shop, Room or Place of any Maker or Retailer of Dice or Cards respectively without being marked, sealed, or stamped as shall be then by Law required, the same shall be adjudged forfeited, and may be seized and carried away by any Person duly authorized for that Purpose under Hand and Seal by the said Commissioners of Stamps, and the Maker or Retailer of Dice or Cards in whose Possession such Die or Dice, or such Pack or Packs of Cards shall be found, shall forfeit the Sum of Twenty Pounds.

Dice or Cards not duly stamped to be forfeited, and the Person in whose Possession found to forfeit 20*l.*

XLVII. And be it further enacted, That every unstamped Parcel of Painted, Spotted, or Playing Cards enclosed in a Paper Cover or Paper Covers which shall be exposed to Sale by or found in the Shop of any Shopkeeper or Retailer of Cards shall to all Intents and Purposes be construed

Every unstamped Parcel of Playing Cards to be deemed a Pack.

conſtrued and taken to be a whole Pack of Playing Cards within the true Intent and Meaning of this Act, and ſuch Shopkeeper or Retailer of Cards ſhall forfeit the Sum of Twenty Pounds.

Penalty on ſelling Cards that have been played with, 10l.

XLVIII. And be it further enacted, That if any Perſon ſhall ſell or expoſe to ſale any Playing Cards which have been ſold, opened, or played with, every Perſon ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Ten Pounds.

Dice and Cards exceeding in Quantity Two Pairs or Two Packs to be deemed an expoſing to ſale.

XLIX. And be it further enacted, That all Dice and Cards, exceeding in Quantity Two Pairs of Dice or Two Packs of Cards reſpectively, which ſhall hereafter be found in any Houſe, Outhouſe, Warehouſe, or elſewhere in the Poſſeſſion of any Shopkeeper, or Retailer of Dice or Cards, ſhall be deemed and conſidered as Dice or Cards expoſed to ſale within the true Intent and Meaning of this Act.

No Cards deemed Waſte unleſs a Corner be cut off.

L. And be it further enacted, That no Cards ſhall be deemed Waſte Cards unleſs a Corner of every ſuch Card ſhall be cut off, and unleſs the ſame be ſold or expoſed to ſale in Parcels without being encloſed in any Paper Cover whatſoever; and if any Card Maker, Shopkeeper, or Retailer of Cards ſhall ſell or expoſe to Sale as Waſte Cards any Cards encloſed in Paper Covers, or not cut in the Manner aforeſaid, he, ſhe, or they ſo offending ſhall be liable to the Penalties, and incur all the Forfeitures inflicted for ſelling or expoſing to Sale Painted, Spotted, or Playing Cards without Stamps.

Dice or Cards found in the Poſſeſſion of Hawkers to be forfeited.

LI. And be it further enacted, That all Dice, and all Painted, Spotted, or Playing Cards, which ſhall be found in the Poſſeſſion of any Hawker, Pedlar, Petty Chapman or other trading Perſon travelling from Place to Place, ſhall be forfeited, and it ſhall and may be lawful to and for any Diſtributor of Stamps, or other Perſon or Perſons thereto duly authorized, under Hand and Seal by the ſaid Commiſſioners, to ſeize all ſuch Dice and Cards, and to lodge the ſame in ſuch Place as ſhall be appointed for that Purpoſe by the ſaid Commiſſioners of Stamps for the Time being.

Card Maker to ſhew the Officer all the Stock on Hand on Penalty, &c.

LII. And be it further enacted, That every Card Maker who ſhall make any Cards, or his Foreman, Head Servant, or Perſon employed to attend ſuch Buſineſs from Time to Time and as often as ſuch Card Maker or other Perſon employed as aforeſaid ſhall be required by the Officer or Officers appointed to view and take an Account of the ſame, ſhall ſhew to ſuch Officer or Officers all the Stock then on Hands of Cards and all Materials for making the ſame belonging to ſuch Card Maker or Card Makers, under the Penalty of Ten Pounds, in caſe of Refuſal to be forfeited by ſuch Card Maker or Card Makers, and of Five Pounds to be forfeited by the Foreman, Head Servant, or other Perſon employed ſo refuſing as aforeſaid, and that in default of the Payment of ſuch Sum of Five Pounds, ſuch Foreman, Head Servant or other Perſon ſo employed, ſhall ſuffer One Month's Impriſonment; and that in caſe ſuch Officer or Officers ſhall afterwards find any Cards or Materials for making Cards of the Stock then on Hand over and above the Quantity ſo ſhewn as aforeſaid, ſuch Cards and Materials ſhall be forfeited, and it ſhall and may be lawful for ſuch Officer or Officers to ſeize and carry away the ſame; and ſuch Card Maker or Card Makers ſhall reſpectively forfeit a Sum at the Rate of Twenty Pounds;

for

for every Twelve Dozen of Sheets of Paper Materials for Card making which shall be found over and above the Quantity that shall have been shewn as aforesaid.

Officers to take an Account of the Cards and Materials for making them in the Possession of Card Makers.

LIII. And be it further enacted, That it shall be lawful for the said Commissioners of Stamps to appoint such Officer or Officers as they shall think proper to keep an Account of all Cards and Materials for making Cards, which shall from Time to Time be found by him or them in the Possession of any Card Maker or Card Makers; and upon any Decrease or Deficiency of such Stock of Cards and Materials not properly accounted for, to charge such Card Maker or Card Makers with all Duties payable for such Cards not accounted for; and also with the Amount of the Duties on so many Cards as might be made from or with such Materials not accounted for as aforesaid; the said Duties to be paid by such Card Maker or Card Makers upon Oath made by such Officer or Officers as aforesaid before such Officer as shall be appointed for that Purpose by the said Commissioners of Stamps in *Dublin*, and before the Distributor of Stamps in *Cork* and *Limerick* respectively, ascertaining the Quantity so deficient and brought to charge, which Oath the said Officers respectively are empowered and required to administer.

In case of Deficiency no Entry allowed.

Penalty.

LIV. And be it further enacted, That if any such Officer or Distributor, or any Stamp Master of Cards after Proof made of such Deficiency, shall allow any Entry to be made by, or shall stamp any Cards of or belonging to such Card Maker or Card Makers, before he, she, or they shall have answered or paid all Charges made on account of such Decrease or Deficiency, then and in every such Case such Officer, Distributor, or Stamp Master, shall respectively forfeit the Sum of Twenty Pounds.

Cards for Exportation to be deposited in some of His Majesty's Warehouses;

and not to be removed without Permission, on Penalty of 50l.

LV. And be it further enacted, That as often as any Card Maker or Card Makers shall make up Cards intended for Exportation, he, she, or they shall within One Hour after the same are made up, give Notice thereof to the Stamp Master of the Place where such Cards shall be made up, and shall in the Presence of the said Stamp Master deposit such Cards in some of His Majesty's Store Houses at the Place where such Cards shall be so made up, the said Cards there to remain until a Certificate from the Collector of the Port shall be produced to the said Stamp Master, which Certificate shall express or import that all legal Requisites relative to such Cards have been performed; and if such Card Maker or Card Makers shall at any Time remove such Cards so deposited as aforesaid, or any Part thereof, or shall suffer the same to be removed without Permission of the Storekeeper or Surveyor of His Majesty's Stores first had and obtained, he, she, or they shall for every such Offence forfeit the Sum of Fifty Pounds.

Forfeitures to be lodged in such Place as the Commissioners of Stamps shall appoint.

LVI. And be it further enacted, That in all Cases where a Forfeiture of Dice, or of Painted, Spotted, or Playing Cards, or of Utensils or Materials for making Cards, shall be incurred by virtue of this Act, or of any Act or Acts from Time to Time in force in *Ireland*, it shall be lawful for the Officer or Officers who shall detect the Fraud or Offence for which such Cards, Utensils, or Materials shall become forfeited, to seize and attach and carry away all such Cards, and the same to lodge in such Place as shall be appointed for that Purpose by the said Commissioners of Stamps, there to be detained and kept until disposed of by due course of Law.

Commencement of Act.

LVII. 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 Fifth Day of *July* One thouſand eight hundred and fifteen, and not ſooner.

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