ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. CLXXXV.

An Act for repealing the Stamp Office Duties on Advertiſements, Almanacks, Newſpapers, Gold and Silver Plate, Stage Coaches, and Licences for keeping Stage Coaches, now payable in *Great Britain;* and for granting new Duties in lieu thereof. [11th *July* 1815.]

Moſt Gracious Sovereign,

WHEREAS it is expedient to grant certain additional Stamp and other Duties, towards raiſing the neceſſary Supplies, to defray Your Majeſty's Public Expences, and making ſuch permanent Addition to the Public Revenue, as ſhall be equal to the increaſed annual Charge occaſioned by the Funding of Exchequer Bills, and by any Loan made, purſuant to any Act or Acts paſſed or to be paſſed for that Purpoſe in this Seſſion of Parliament; and it is alſo expedient to conſolidate the additional with the exiſting Duties: We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* and *Ireland* in Parliament aſſembled, have reſolved to grant unto Your Majeſty the ſeveral Duties 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 all the Duties upon Advertiſements, Almanacks, Newſpapers, Pamphlets, and Gold and Silver Plate, granted by an Act paſſed in the Forty-fourth Year of His

Repeal of Duties granted by 44 G. 3. c. 98.

Majeſty's Reign, intituled *An Act to repeal the ſeveral Duties under the Commiſſioners for managing the Duties upon Stamped Vellum, Parchment, and Paper, in* Great Britain, *and to grant new and additional Duties in lieu thereof*, ſhall ceaſe and determine from and after the Thirty-firſt Day of *Auguſt* One thouſand eight hundred and fifteen; and that all the Duties on Stage Coaches, and on Licences for keeping Stage Coaches, granted by the ſame Act, ſhall ceaſe and determine from and after the Fourth Day of *September* One thouſand eight hundred and fifteen; ſave and except ſuch of the ſaid Duties, or ſo much and ſuch Parts thereof, as ſhall have become due or payable before or upon thoſe Days reſpectively, and remain in Arrear, or unpaid afterwards; all which Duties ſo in Arrear, or remaining to be paid, ſhall be recoverable by the ſame Ways and Means, and with ſuch and the ſame Penalties, and in ſuch and the ſame Manner, in all Reſpects, as if this Act had not been made.

Except Arrears.

Duties granted, as ſpecified in the Schedule annexed.

II. And be it further enacted, That there ſhall be raiſed, levied, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, in and throughout the whole of *Great Britain*, for and in reſpect of the ſeveral Articles, Matters, and Things mentioned and deſcribed in the Schedule hereunto annexed (except thoſe ſtanding under the Head of Exemptions) the ſeveral Duties or Sums of Money, ſet down in Figures againſt the ſame reſpectively, or otherwiſe ſpecified and ſet forth in the ſame Schedule; and that the Duties on Stage Coaches and on Licences for keeping Stage Coaches therein mentioned, ſhall commence and take place from and after the Fourth Day of *September* One thouſand eight hundred and fifteen; and that all the other Duties therein mentioned ſhall commence and take place from and after the Thirty-firſt Day of *Auguſt* One thouſand eight hundred and fifteen; and that the ſaid Schedule, and all the Regulations and Directions therein contained, with reſpect to the ſaid Duties and the Articles, Matters, and Things charged therewith, ſhall be deemed and taken to be part of this Act, and ſhall be obſerved and enforced accordingly.

Duties to be under Management of Commiſſioners of Stamps, who are to provide Stamps, &c.

III. And be it further enacted, That the Duties hereby granted ſhall be under the Care and Management of the Commiſſioners of Stamps in *Great Britain*; which ſaid Commiſſioners and the major Part of them are hereby empowered and required to provide and uſe proper and ſufficient Plates, Stamps, or Dies, for expreſſing and denoting the Duties hereby granted on Almanacks, Newſpapers, and Licences to keep Stage Coaches, upon the Paper on which the ſame ſhall be printed or written, and to alter and renew ſuch Plates, Stamps, or Dies, from Time to Time as Occaſion ſhall require; and alſo to employ ſuch Officers and Perſons under them, and to do all ſuch other Acts and Things as ſhall be thought neceſſary or expedient for effectually raiſing and collecting the ſeveral Duties hereby granted, and for putting this Act into Execution, in the like and in as full and ample Manner as they or any former Commiſſioners of Stamps are or have been authorized to do, for the raiſing and collecting of any former Duties under their Care and Management, or for putting into Execution any Act or Acts of Parliament relating thereto.

Powers and Proviſions of former Acts to be in force, and put in Ex-

IV. And be it further enacted, That all the Powers, Proviſions, Clauſes, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties contained in and impoſed by the ſeveral Acts of Parliament, relating to the Duties hereby repealed, and to any prior Duties of the ſame Kind or De-

ſcription, ſhall be of full Force and Effect, with reſpect to the Duties hereby granted, and to the Articles, Matters, and Things charged or chargeable therewith, as far as the ſame are or ſhall be applicable, in all Caſes not hereby expreſsly provided for, and ſhall be obſerved, applied, enforced, and put in Execution, for the raiſing, levying, collecting, and ſecuring of the ſaid Duties hereby granted and otherwiſe relating thereto, ſo far as the ſame ſhall not be ſuperſeded by, and ſhall be conſiſtent with the expreſs Proviſions of this Act, as fully and effectually to all Intents and Purpoſes, as if the ſame had been herein repeated and ſpecially enacted with Reference to the ſaid Duties hereby granted.

ecution with regard to the Duties hereby granted.

V. And be it further enacted, That ſo much of an Act paſſed in the Tenth Year of Queen *Anne*, intituled *An Act for laying ſeveral Duties upon all Sope and Paper made in* Great Britain, *or imported into the ſame; and upon chequered and ſtriped Linens imported; and upon certain Silks, Callicoes, Linens, and Stuffs, printed, painted, or ſtained; and upon ſeveral Kinds of Stampt Vellum, Parchment, and Paper; and upon certain printed Papers, Pamphlets, and Advertiſements; for raiſing the Sum of Eighteen hundred thouſand Pounds by way of Lottery, towards Her Majeſty's Supply; and for licenſing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better ſecuring Her Majeſty's Duties to ariſe in the Office for the Stamp Duties by Licences for Marriages, and otherwiſe; and for Relief of Perſons who have not claimed their Lottery Tickets in due Time, or have loſt Exchequer Bills or Lottery Tickets; and for borrowing Money upon Stock (Part of the Capital of the South Sea Company) for the Uſe of the Public*, as enacts, that the Author, Printer, and Publiſher of any Pamphlet, ſhall loſe all Property or Copyright therein, unleſs the Duty of Two Shillings for every Sheet of Paper which ſhall be contained in one printed Copy thereof ſhall have been duly paid, and the Title of ſuch Pamphlet regiſtered, ſo as any Perſon may fairly print and publiſh the ſame, ſhall be and the ſame is hereby repealed.

So much of 10 A. c. 19. as enacts that the Author of any Pamphlet ſhall loſe his Property therein unleſs a Duty of 2 s. ſhall be paid for every Sheet of it, repealed.

VI. And be it further enacted, That if any Perſon ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited, any Plate, Stamp, or Die, or any Part of any Plate, Stamp, or Die, which ſhall have been provided, made, or uſed, in purſuance of this or any former Act, for expreſſing and denoting any of the Duties granted by this or any former Act, on Almanacks, Newſpapers, and Licences to keep Stage Coaches, or ſhall forge, counterfeit, or reſemble, or cauſe or procure to be forged, counterfeited, or reſembled, the Impreſſion or any Part of the Impreſſion of any ſuch Plate, Stamp, or Die, upon any Paper whatſoever, or ſhall ſtamp or mark, or cauſe or procure to be ſtamped or marked any Paper whatſoever, with any ſuch forged or counterfeited Plate, Stamp, or Die as aforeſaid, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the Duties hereby granted on Almanacks, Newſpapers, and Licences to keep Stage Coaches, or any Part thereof; or if any Perſon ſhall utter, or ſell, or expoſe to Sale any Paper, having thereupon the Impreſſion of any ſuch forged or counterfeited Plate, Stamp, or Die, or Part of any Plate, Stamp, or Die, or any ſuch forged, counterfeited, or reſembled Impreſſion, or Part of Impreſſion as aforeſaid, knowing the ſame reſpectively to be forged, counterfeited, or reſembled; or if any Perſon ſhall privately and ſecretly uſe any Plate, Stamp, or Die, which ſhall have been ſo provided, made, or uſed as aforeſaid,

Forgery of Stamps, &c. to be Felony.

ſaid, with Intent to defraud His Majeſty, His Heirs or Succeſſors; then every Perſon ſo offending, and every Perſon knowingly and wilfully aiding, abetting, or aſſiſting any Perſon or Perſons in committing any ſuch Offence as aforeſaid, and being thereof lawfully convicted, ſhall be adjudged guilty of Felony, and ſhall ſuffer Death as a Felon, without Benefit of Clergy.

Forgery of Gold and Silver Plate Duty Marks, &c to be Felony.

VII. And be it further enacted, That if any Perſon ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited, any Mark, Stamp, or Die, which ſhall have been provided, made, or uſed in purſuance of this or any former Act, relating to any Duties on Gold or Silver Plate made or wrought in *Great Britain*, for the Purpoſe of marking or ſtamping any ſuch Gold or Silver Plate, in the Manner directed by any ſuch Act, or ſhall forge, counterfeit, or reſemble, or cauſe or procure to be forged, counterfeited, or reſembled, the Impreſſion of any ſuch Mark, Stamp, or Die, upon any ſuch Gold or Silver Plate, with Intent to defraud His Majeſty, His Heirs or Succeſſors; or if any Perſon ſhall mark or ſtamp, or cauſe or procure to be marked or ſtamped, any ſuch Gold or Silver Plate, or any Veſſel or Ware of baſe Metal, with any ſuch forged or counterfeited Mark, Stamp, or Die as aforeſaid, or ſhall tranſpoſe or remove, or cauſe or procure to be tranſpoſed or removed, from one Piece of Gold or Silver Plate to another, or to any Veſſel or Ware of baſe Metal, any Impreſſion made with any Mark, Stamp, or Die, which ſhall have been provided, made, or uſed in purſuance of this or any former Act, for the Purpoſe of marking or ſtamping of any ſuch Gold or Silver Plate as aforeſaid; or if any Perſon ſhall ſell, exchange, or expoſe to Sale, or export out of *Great Britain*, any ſuch Gold or Silver Plate, or any Veſſel or Ware of baſe Metal, having thereupon the Impreſſion of any ſuch forged or counterfeited Mark, Stamp, or Die, as aforeſaid, or any forged, counterfeited, or reſembled Impreſſion of any Mark, Stamp, or Die, ſo provided, made, or uſed as aforeſaid, or any Impreſſion of any ſuch Mark, Stamp, or Die, which ſhall have been tranſpoſed or removed from any other Piece of Plate as aforeſaid, knowing the ſame reſpectively to be forged or counterfeited, or tranſpoſed or removed as aforeſaid; or if any Perſon ſhall wilfully and without lawful Excuſe (the Proof whereof ſhall lie on the Perſon accuſed) have or be poſſeſſed of any ſuch forged or counterfeited Mark, Stamp, or Die, as aforeſaid, or ſhall privately and ſecretly uſe any Mark, Stamp, or Die, ſo provided, made, or uſed as aforeſaid, with Intent to defraud His Majeſty, His Heirs or Succeſſors; then every Perſon ſo offending, and every Perſon knowingly and wilfully aiding, abetting, or aſſiſting any Perſon or Perſons in committing any ſuch Offence as aforeſaid, and being thereof lawfully convicted, ſhall be adjudged guilty of Felony, and ſhall ſuffer Death as a Felon, without Benefit of Clergy.

Penalty on Printers Apprentices, &c. for printing Almanacks without Stamps.

VIII. And be it further enacted, That if any Apprentice, Journeyman, or Servant, of any Printer or Printers, ſhall, without his or their Knowledge, print at his or their Preſs any Almanack or Calendar, or any Book or Pamphlet ſerving the Purpoſe of an Almanack or Calendar, liable to any Duty impoſed by this Act, upon any Paper not duly ſtamped for denoting ſuch Duty, it ſhall be lawful for any Perſon or Perſons to ſeize and apprehend any ſuch Apprentice, Journeyman, or Servant ſo offending, and to carry him before any Juſtice of the Peace for the County, City, Riding,

Riding, Diviſion, or Place where the Offence ſhall be committed; and it ſhall be lawful for any ſuch Juſtice of the Peace to commit any ſuch Apprentice, Journeyman, or Servant ſo offending, and being thereof convicted, by his own Confeſſion, or by the Oath of One or more credible Witneſs or Witneſſes before ſuch Juſtice of the Peace, to the Houſe of Correction, for any Time not exceeding Three Calendar Months.

Diſcounts to be allowed on Newſpaper Stamps.

IX. And be it further enacted, That a Diſcount, after the Rate of Twenty Pounds *per Centum*, on the prompt Payment of any Sum of Ten Pounds or upwards for the Duties on Newſpapers granted by this Act, ſhall be allowed to all Proprietors of Newſpapers, who ſhall ſell their Papers to the Public at a Price not exceeding Seven-pence each, or at a Price not exceeding Two-pence Half-penny each, above the Price at which their Papers were ſold, for the Space of Three Calendar Months or more, prior to the Twenty-ſecond Day of *June* One thouſand ſeven hundred and ninety-ſeven; and that a Diſcount, after the Rate of Four Pounds *per Centum* and no more, on the prompt Payment of any Sum of Ten Pounds or upwards for the Duties on Newſpapers granted by this Act, ſhall be allowed to the Proprietors of Newſpapers, who ſhall ſell their Papers to the Public at any higher Price than that above mentioned.

Newſpapers to be ſtamped, to diſtinguiſh Diſcount.

X. And be it further enacted, That the ſaid Commiſſioners of Stamps ſhall provide Two Sets of Stamps for denoting the Duties hereby granted on Newſpapers, one of which ſhall expreſs the Allowance of Diſcount of Twenty Pounds *per Centum*, and the other not; and the Set of Stamps ſo expreſſing the Diſcount of Twenty Pounds *per Centum* ſhall be uſed for ſtamping the Paper of the Perſons to whom that Diſcount ſhall be allowed; and the other Set of Stamps ſhall be uſed for ſtamping the Paper of the Perſons to whom the Diſcount of Four Pounds *per Centum* ſhall be allowed: And if any Perſon or Perſons ſhall print, or cauſe or procure to be printed, any Newſpaper, or Paper containing Public News, Intelligence or Occurrences, without printing thereon the full Price at which the ſame is to be ſold, or ſhall ſell or expoſe to Sale any ſuch Paper or Newſpaper at any greater Price than ſhall be printed thereon, or ſhall print or cauſe or procure to be printed on any ſuch Paper or Newſpaper, which ſhall be ſtamped with the Stamp expreſſing the larger Diſcount, any Price exceeding that, in reſpect of which the larger Diſcount is hereby directed to be allowed, or ſhall ſell or expoſe to Sale any ſuch Paper or Newſpaper, ſo ſtamped as laſt-mentioned, at or for any Price exceeding that, in reſpect of which the larger Diſcount is hereby directed to be allowed, the Perſon or Perſons ſo offending ſhall for every ſuch Paper or Newſpaper ſo printed or ſold or expoſed to Sale as aforeſaid, contrary to the Intent and Meaning of this Act, forfeit the Sum of Twenty Pounds.

Price of Newſpapers to be printed thereon;

Penalty for Omiſſion, and for ſelling at a higher Price, &c.

Hackney Coaches licenſed to be uſed as Stage Coaches, to pay ſame Duties as other Stage Coaches.

XI. And whereas divers Hackney Coaches have hitherto been licenſed by the Commiſſioners of Hackney Coaches to be uſed as Stage Coaches, and the Coaches ſo licenſed have been exempted from the Mileage Duties on Stage Coaches, and have paid only the ſame Duties as Hackney Coaches regularly employed as ſuch, although they are prohibited from plying as Hackney Coaches, and are Stage Coaches to all Intents and Purpoſes: And whereas it is expedient that all Stage Coaches ſhould be placed on the ſame Footing and be ſubject to the ſame Duties; be it there-

fore further enacted, That from and after the Twenty fifth Day of *March* One thouſand eight hundred and ſixteen, all ſuch Parts of any Act or Acts of Parliament as authorize the Commiſſioners of Hackney Coaches to licenſe any Hackney Coaches to be uſed as Stage Coaches, and as exempt the Owners of Hackney Coaches already ſo licenſed, from taking out Licences from the Commiſſioners of Stamps, and from the Payment of the Mileage Duties on Stage Coaches, and from the Proviſions of any Act or Acts relating to Stage Coaches, ſhall be and the ſame are hereby repealed; and that from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and ſixteen, the Owners of Hackney Coaches now employed as Stage Coaches ſhall be liable to take out Licences from the Commiſſioners of Stamps, and be ſubject to ſuch and the ſame Duties and to ſuch and the ſame Proviſions and Regulations as the Owners of any other Stage Coaches.

Stage Coaches not to be prohibited from taking up Paſſengers in Bills of Mortality.

XII. And be it further enacted, That from and after the paſſing of this Act none of the Proviſions of any Act or Acts of Parliament relating to Hackney Coaches ſhall be deemed or conſtrued to extend to prevent the Owners or Drivers of Stage Coaches, duly licenſed by the Commiſſioners of Stamps, and paying the Mileage Duty, from taking up Paſſengers, within the Bills of Mortality, out of the paved Streets of *London* or *Weſtminſter* or Borough of *Southwark*, and any Continuation thereof, ſo that they do not deviate from their regular Road for that Purpoſe.

The Duties to be paid to the Receiver General, and by him into the Exchequer.

XIII. And be it further enacted, That all the Monies to ariſe from the Duties granted by this Act, and from the Duties granted by another Act of the preſent Seſſion of Parliament, and thereby placed under the Management of the ſaid Commiſſioners of Stamps, and from the ſeveral other Duties now under the Management of the ſame Commiſſioners, together with the Sums to be paid by the Governor and Company of the Bank of *England*, as a Compenſation for the Exemption of their Promiſſory Notes and Bills from Stamp Duty, purſuant to the Directions of the ſaid other Act of the preſent Seſſion, ſhall be paid into the Hands of the Receiver General of the Stamp Duties in *Great Britain*; who ſhall from Time to Time pay the ſame into the Bank of *England* for ſafe Cuſtody, purſuant to the Act in that Caſe made and provided, and ſhall thereafter pay the ſame (after deducting the Charges of raiſing, collecting, and accounting for the ſame and all other Charges firſt payable thereout, and with the Exception of any Duties on Lottery Licences and Shares of Tickets) into the Receipt of His Majeſty's Exchequer at *Weſtminſter* in one Sum, at ſuch Times and in ſuch Manner as the preſent Stamp Duties are by the Laws in force directed to be paid; and that the Monies ſo paid into the ſaid Receipt ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Appropriation of Duties.

XIV. And be it further enacted, That from and after the Thirty-firſt Day of *Auguſt* One thouſand eight hundred and fifteen, out of the Monies ſo to be paid into the Receipt of the Exchequer as aforeſaid, there ſhall be ſet apart, on the Fifth Day of *January* in every Year, ſo much of the Net Produce of the Duties on Advertiſements, Almanacks, Newſpapers, Pamphlets, Gold and Silver Plate, and Stage Coaches, hereby granted, and of the yearly Per-centage Duty on Fire Inſurances, and the augmented Legacy Duties, granted by the aforeſaid Act of the preſent Seſſion of

Parliament, as ſhall be the juſt and due Proportion thereof, in reſpect of the Augmentations made by this and that Act to the preſent Duties on thoſe ſeveral Articles; and there ſhall alſo be ſet apart, at the ſame Time, the Surplus of the Net Produce of the Duties hereby granted on Stage Coach Licences, and of the ſeveral Duties granted by the aforeſaid Act of the preſent Seſſion of Parliament, except the Yearly Per-centage Duty on Fire Inſurances, and the ſeveral Legacy Duties, after deducting out of ſuch Net Produce Yearly (and ſo in Proportion for leſs than a Year) the Sum of Three millions three hundred and thirty-three thouſand ſix hundred and forty-two Pounds Three Shillings and Five-pence, being the aggregate Amount of the Net Yearly Produce of the Duties on Stage Coach Licences hereby repealed, and of the Duties repealed by the aforeſaid Act of the preſent Seſſion of Parliament, (except the yearly Per-centage Duty on Fire Inſurances, and the ſeveral Legacy Duties) upon an Average of Two Years ending on the Fifth Day of *January* laſt; and there ſhall alſo be ſet apart, at the ſame Time, ſo much of the Sum to be paid by the Governor and Company of the Bank of *England*, as a Compoſition for the Stamp Duties on their Notes and Bills, purſuant to the Directions of the aforeſaid Act of the preſent Seſſion, as ſhall exceed the Sum hitherto paid by them under a former Act; and that the ſeveral Sums of Money, ſo to be ſet apart as aforeſaid, ſhall be deemed an Addition to the Public Revenue of *Great Britain*, for the Purpoſe of defraying the increaſed annual Charge occaſioned by any Loan made or Stock created by virtue of any Act or Acts paſſed or to be paſſed in the preſent Seſſion of Parliament; and after ſetting apart the ſeveral Sums aforeſaid, all the Reſt and Reſidue of the Monies ſo to be paid into the Exchequer as aforeſaid, (including the before-mentioned Sum of Three millions three hundred and thirty-three thouſand ſix hundred and forty-two Pounds Three Shillings and Five-pence) ſhall be conſidered as the Produce of Duties granted for the Purpoſe of defraying the Annual Charge of Public Debt created in former Years, and ſhall be apportioned and appropriated accordingly in the Accounts of the Conſolidated Fund and of the Public Debt of *Great Britain*, in ſuch and the ſame Manner as the Net Produce of the Duties now under the Management of the ſaid Commiſſioners of Stamps would have been, in caſe this Act and the ſaid other Act of the preſent Seſſion of Parliament had not been made.

The

The SCHEDULE to which this Act refers.

	Duty. £	s.	d.
ADVERTISEMENT contained in the London Gazette, or in any other Newſpaper or Paper containing public News, Intelligence, or Occurrences, printed and publiſhed in Great Britain; that is to ſay, for every ſuch Advertiſement -	0	3	6
ADVERTISEMENT contained in or publiſhed with any periodical Pamphlet whatſoever, printed and publiſhed in Great Britain, or in or with any Part or Number of any Book or Literary Work publiſhed in Parts or Numbers, for every ſuch Advertiſement - -	0	3	6
ALMANACK or CALENDAR, or any Book or Pamphlet ſerving the Purpoſe of an Almanack or Calendar, for any Time not exceeding One Year - - -	0	1	3
ALMANACK or Calendar, or any Book or Pamphlet ſerving the Purpoſe of an Almanack or Calendar for ſeveral Years; for each Year for which ſuch Almanack or Calendar ſhall be made or intended - -	0	1	3
ALMANACK or Calendar Perpetual, or any Book or Pamphlet ſerving the Purpoſe of a Perpetual Almanack or Calendar - - - - -	0	10	0
NEWSPAPER, or Paper containing public News, Intelligence, or Occurrences, printed in Great Britain, to be diſperſed and made public; that is to ſay, for every Sheet, Half Sheet, or other Piece of Paper, whereof the ſame ſhall conſiſt - - - - - -	0	0	4
PAMPHLETS, or Books, or Papers commonly ſo called, printed and publiſhed in Great Britain, containing One Whole Sheet, and not exceeding Eight Sheets, in Octavo, or any leſſer Page, or not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio, for every Sheet of any Kind of Paper contained in One Copy thereof -	0	3	0
And all Parts or Numbers of any Book, or Literary Work, publiſhed in Parts or Numbers, exceeding One Whole Sheet, but not exceeding Eight Sheets, in Octavo, or any leſſer Page, or not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio, ſhall be deemed Pamphlets.			

	Duty.
	£ s. d.
EXEMPTIONS from the Duties on Pamphlets, Newspapers, and Advertisements.	
Acts of Parliament, Proclamations, Orders of Council, Forms of Prayer and Thanksgiving, and Acts of State, ordered to be printed by His Majesty, His Heirs or Successors.	
Printed Votes, or other Matters, by Order of either House of Parliament.	
Books commonly used in the Schools of Great Britain.	
Books containing only Matters of Devotion or Piety.	
Any Paper containing a single Advertisement printed and dispersed separately.	
Daily Accounts or Bills of Goods, imported and exported, and the Weekly Bills of Mortality, provided such Bills or Accounts do not contain any other Matter than what hath been usually comprised therein.	
PLATE of Gold made or wrought in Great Britain, and which shall or ought to be touched, assayed, and marked in Great Britain, for every Ounce thereof, and so in Proportion for any greater or less Quantity - -	per Ounce. 0 17 9
EXEMPTION.—Gold Watch Cases.	
PLATE of Silver made or wrought in Great Britain, and which shall or ought to be touched, assayed, or marked in Great Britain, for every Ounce thereof, and so in Proportion for any greater or less Quantity - -	0 1 6
EXEMPTIONS.	
All Watch Cases, Chains, Necklace-Beads, Lockets, Philligree Work, Shirt Buckles or Broaches, Stamped Medals, and Spouts to China, Stone, or Earthenware Tea-pots, of Silver, of any Weight whatsoever.	
Tippings, Swages, or Mounts, not weighing Ten Penny-weights of Silver each, and not being Necks or Collars for Castors, Cruets, or Glasses appertaining to any Sorts of Stands or Frames, Wares of Silver not weighing Five Penny-weights of Silver each, but this Exemption not to include Necks, Collars, and Tops, for Castors, Cruets, or Glasses, appertaining to any Sort of Stands or Frames; Buttons to be affixed to or set on any Wearing Apparel, solid Silver Buttons, and solid Studs, not having a bezelled Edge soldered on, Wrought Seals, Blank Seals, Battle Tickets, Shoe Clasps, Patch Boxes, Salt Spoons, Salt Ladles, Tea Spoons, Tea Strainers, Caddy Ladles, Buckles, and Pieces of Garnish, Cabinets, or Knife Cases, or Tea Chests, or Bridles, or Stands, or Frames.	

	Duty. £ s. d.
STAGE COACHES, that is to say, any Coach, Berlin, Landau, Chariot, Calash, Chaise Marine, Chaise, Diligence, or other Carriage with Two or more Wheels, by what Name soever the same may be called or known, which shall be employed as a Public Stage Coach or Carriage for conveying Passengers for Hire, to or to and from any Place or Places in Great Britain, and which shall be licensed for carrying not more than Four Inside Passengers (Children in Lap excepted), for every Mile any such Coach or other Carriage shall travel - -	0 0 2¼
- - - which shall be licensed for carrying more than Four but not more than Six Inside Passengers (Children in Lap excepted), for every Mile any such Carriage shall travel	0 0 3
- - - - which shall be licensed for carrying more than Six but not more than Eight Inside Passengers (Children in Lap excepted), for every Mile any such Carriage shall travel - - - -	0 0 4
- - - - which shall be licensed for carrying more than Eight but not more than Ten inside Passengers, (Children in Lap excepted) for every Mile any such Carriage shall travel - - - - -	0 0 4¼
- - - - which shall be licensed for carrying more than Ten inside Passengers (Children in Lap excepted), for every Mile any such Carriage shall travel - -	0 0 5¼
LICENCE to be taken out yearly by the Person or Persons who shall keep any Coach, Berlin, Landau, Chariot, Calash, Chaise Marine, Chaise, Diligence, or other Carriage with Two or more Wheels, by whatsoever Name the same may be called or known, to be employed as a Stage Coach or Carriage for conveying Passengers for Hire to or to and from any Place or Places in *Great Britain*, that is to say, for each such Coach or other Carriage - -	0 10 0

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