

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LXXXI.

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

[14th *June* 1815.]

WHEREAS an Act was paſſed 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:* And whereas another Act was paſſed in the Fifty-fourth Year of His ſaid Majeſty's Reign, to grant to His Majeſty certain Stamp Duties in *Ireland*, and to explain and amend the ſaid recited Act made in the Fifty-ſecond Year of His Majeſty's Reign: And whereas it is expedient that the ſaid recited Acts ſhould be repealed, and that Regulations ſhould be eſtabliſhed for the Collection of all Duties which ſhall be from Time to Time hereafter under the Management of the Commiſſioners of Stamp Duties, ſo far as the ſame is practicable: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Commencement of this Act the ſaid recited Acts ſhall be and the ſame are hereby repealed, ſave and except ſo far as the ſaid Acts, or either of them, repeal

52G.3.c.126.

54G.3.c.118.

Recited Acts repealed except as to Penalties incurred, &c.

repeal any former Act or Acts of Parliament, or any Clauſe, Matter, or Thing therein contained; and ſave as to any Proceeding commenced or to be commenced in any Court, Civil or Criminal, or otherwiſe, againſt any Perſon or Perſons for any Fine, Penalty or Forfeiture for or in reſpect of any Offence committed or to be committed againſt the ſaid Acts, or any of them, or for the levying or collecting any Duty that may be due under the ſaid Acts, or either of them, previous to the Commencement of this Act; and ſave that all Licences and Certificates granted, and all Affidavits of any Printers, Publiſhers, or Proprietors of any Newſpaper under the ſaid Acts reſpectively, before the Commencement of this Act, ſhall have Continuance, Force, Virtue, and Effect according to the Terms and Nature thereof, and to all the legal Conſequences thereof reſpectively, as if this Act had not been paſſed, except where it is herein otherwiſe provided.

Appointment and Oath of Commiſſioners and Officers.

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

Oath.

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

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

Jurisdiction, shall and may administer the like Oath to any of the inferior Officers aforesaid.

III. Provided always, and be it enacted, That nothing in this Act contained shall affect or be construed to affect an Act passed in *Ireland* in the Twenty-first and Twenty-second Years of His Majesty's Reign, intituled *An Act to regulate the Qualifications of Persons appointed to Offices in this Kingdom, wherein Two or more Grantees act under One Grant, Commission, or Appointment*, but that the said Act and every Part thereof shall remain in full Force as if this Act had not been passed. Not to affect 21 & 22 G. 3. c. 33. respecting Qualifications.

IV. And be it further enacted, That in all Cases in which it shall not be otherwise directed or provided by any Act or Acts of Parliament, all and every Right, Power, and Authority which from Time to Time shall be vested in the said Commissioners, shall and may be used and exercised by any Three or more of the said Commissioners, as fully and effectually to all Intents and Purposes as the same could be used or exercised by all the said Commissioners for the Time being; and that all and every Powers and Authorities vested in any Commissioners of Stamp Duties, or in any Commissioners for stamping Vellum, Parchment, and Paper, under whatsoever Name or Title by any Act not hereby repealed, shall be vested in the said Commissioners under this Act to all Intents and Purposes. Three Commissioners a Quorum.

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

VI. And be it further enacted, That if in any Court whatsoever, on any Trial, Proceeding, or Occasion whatsoever, and whoever shall be the Parties therein, any Question shall arise concerning the Right of the said Commissioners or inferior Officers, or of any of them, or of any Person or Persons appointed by the said Commissioners for the purpose of executing any Duty whatsoever under any Act imposing any Stamp Duty, or regulating the Collection or Management of any such Duty, to hold, exercise, or enjoy their said Offices, or to execute such Duty respectively, then and in every such Case it shall be sufficient to prove that such Commissioner or Commissioners or inferior Officer or Officers, or Person or Persons, were or was at the Time in question commonly reputed to be such Commissioners or Commissioner, or Officer or Officers, or was Reputation sufficient Evidence of Appointment.

or

or were ſo appointed or authorized reſpectively, without producing any Patent, Appointment, or Commiſſion, and without giving any Evidence of having performed the ſeveral Requiſites preſcribed by Law, to enable them to execute the ſaid Offices or Duties reſpectively.

Salaries of Officers may be paid out of Stamp Duties.

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

Definition of Stamp Duties.

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

Officers to obſerve Directions of His Majeſty and Treaſury.

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

Stamp Office in Dublin.

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

Commiſſioners may take Affidavit.

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

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

XII. And be it further enacted, That all and every Perſon or Perſons appointed by the ſaid Commiſſioners to be a Diſtributor or Diſtributors of Stamps ſhall verify by Affidavit, or (if a Quaker or Quakers) by Affirmation, his, her, or their reſpective Accounts, furniſhed by him, her, or them, to the ſaid Commiſſioners; ſuch Affidavit or Affirmation, if made

in *Dublin*, to be ſworn or affirmed before One of the ſaid Commiſſioners, and if in the Country, before a Juſtice of the Peace of the County in which the ſaid Diſtributor or Diſtributors reſpectively ſhall have his Office, and which Affidavit or Affirmation ſuch Commiſſioners and Juſtices reſpectively are hereby required and authorized to receive and take as aforeſaid, or if the ſaid Commiſſioners of Stamps, or any One or more of them, ſhall by Notice in Writing, require the ſame, then before the Juſtices of the Peace, at a Quarter Seſſions of the Peace to be held in and for the County in which ſuch Diſtributor ſhall have his Office, and which Affidavit or Affirmation ſuch Juſtices are hereby required and authorized to receive and take; and if any Diſtributor ſhall neglect or refuſe to verify any of ſuch Accounts in manner aforeſaid, within ſuch reaſonable Time as he or ſhe ſhall be called upon by the ſaid Commiſſioners of Stamps or any One or more of them ſo to do, he or ſhe ſhall for every ſuch Offence forfeit the Sum of Forty Pounds.

Diſtributors Accounts ſhall be Evidence of the Receipt of Sums ſtated therein.

XIII. And be it further enacted, That in all Actions or Suits, commenced or to be commenced againſt any Diſtributor of Stamps or Perſon in charge as a Diſtributor of Stamps, or againſt the Heirs, Executors, or Adminiſtrators of ſuch Diſtributor or Perſon in charge, or againſt both or either of the Sureties of any ſuch Diſtributor or Perſon in charge, or their or either of their Heirs, Executors, or Adminiſtrators, every Acknowledgement in Writing of the Receipt of any Stamps given or ſent to ſuch Diſtributor or Perſon in charge by or from the Stamp Office in *Dublin*, ſigned by ſuch Diſtributor or Perſon in charge as a Diſtributor, or by any Perſon duly authorized by any ſuch Diſtributor or Perſon in charge reſpectively, ſhall be accepted, taken, and allowed in all Courts of Law and Equity as Evidence of the Receipt of the ſeveral Pieces and Skins of ſtamped Paper, Parchment, and Vellum in ſuch Acknowledgement ſtated to have been received by or for ſuch Diſtributor or Perſon in charge as a Diſtributor, and of the Value thereof, and of the Stamps thereon reſpectively; and that all and every Account or Accounts, furniſhed and verified by Oath or Affirmation by ſuch Diſtributor or Perſon in charge according to the Directions of this Act, ſhall be accepted, taken, and allowed in all Courts of Law and Equity as Evidence againſt ſuch Diſtributor or Perſon in charge as a Diſtributor, or againſt the Heirs, Executors, or Adminiſtrators of ſuch Diſtributor or Perſon in charge, or againſt both or either of the Sureties of ſuch Diſtributor or Perſon in charge, or their or either of their Heirs, Executors, or Adminiſtrators of the ſeveral Debits in any ſuch Account ſeverally contained; but any ſuch Account, by whomſoever produced, ſhall not be Evidence of the Credits therein claimed or ſtated by ſuch Diſtributor or Perſon in charge as Diſtributor.

Appointment of Sub-diſtributor to be free of Stamp Duty.

XIV. And be it further enacted, That it ſhall and may be lawful for any Diſtributor or Diſtributors of Stamps, with the Conſent of the ſaid Commiſſioners of Stamps, or any One of them, to appoint by Warrant under Hand and Seal, any Perſon or Perſons to be his, her, or their Deputy or Deputies or Sub-diſtributor or Diſtributors within his, her, or their Diſtrict, or any Part or Parts that may be ſpecified in ſuch Warrant; and every ſuch Diſtributor or Diſtributors ſhall be anſwerable for the Conduct of every ſuch Deputy or Sub-diſtributor in all Matters relating to the ſaid Office of Diſtributor; and every ſuch Deputy or Sub-diſtributor

shall have full Power to sell Stamps for the said Distributor or Distributors, according to the Terms of such Warrant, in the same Manner as the said Distributor or Distributors might personally do, but not to exercise any other Part of the Business or Office of such Distributor or Distributors; and no such Warrant for appointing any such Sub-distributor shall be subject to any Stamp Duty whatsoever.

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

XV. And be it further enacted, That it shall and may be lawful to and for the Commissioners of Stamps in *Ireland*, or any One or more of them, as often as it shall seem fit to him or them so to do, by Warrant under his or their Hand and Seal or Hands and Seals, to authorize any Person or Persons, with the Assistance of a Magistrate or any Peace Officer in the Day-time to enter into the House or Habitation of any Distributor of Stamps, or of any Deputy or Sub-distributor, or Person or Persons acting for or under such Distributor, or having charge of the Office or Business of such Distributor for any particular Time; and if on Demand, and Notice of such Warrant, the Door of the House in which such Person shall dwell, or any inner Door thereof, shall not be opened, then to break open the same respectively, and to seize or take into his, her, or their Possession all stamped Vellum, Parchment, or Paper which shall be then found in the House, Custody, or Possession of such Distributor or Sub-distributor, or Person or Persons acting for or under such Distributor, or having charge of the Office or Business of such Distributor for any particular Time; and that it shall and may be lawful to and for such Person and Persons so authorized as aforesaid, with the Assistance of a Magistrate or Peace Officer, to enter accordingly into the House or Habitation of any such Distributor or Deputy or Sub-distributor, or other Person as aforesaid; and if on Demand, and Notice of such Warrant, the Door of the House in which such Distributor or Deputy or Sub-distributor or other Person as aforesaid shall dwell, or any inner Door thereof, shall not be opened, then with the Assistance and in the Presence of a Magistrate or Peace Officer, to break open the same respectively, and to seize and take into his or their Possession all stamped Vellum, Parchment, or Paper which shall be found in the House, Custody, or Possession of such Distributor or Deputy or Sub-distributor, or Person or Persons acting under such Distributor, or having charge of the Office or Business of such Distributor for any particular Time as aforesaid; and all Magistrates and Peace Officers are hereby required, upon the Request of any Person or Persons acting under such Warrant, to aid and assist him and them in the Execution thereof.

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

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

Such Fine may be returned by Receiver General.

to

to the Payment of ſuch Fine, whatever may be the Purpoſe for which the ſame may be ſent.

XVII. And be it further enacted, That all and every Officer and Officers who ſhall be concerned in levying, collecting, or receiving any Stamp Duty or Duties in *Ireland*, ſhall keep ſeparate and diſtinct Accounts thereof; and that the ſeveral Diſtributors of Stamps in the County of *Dublin*, or County of the City of *Dublin*, ſhall pay all Monies received by them for or by reaſon or on account of any of the ſaid Stamp Duty or Duties, or of any Penalties impoſed by this Act or by any other Act in any wiſe relating to the Payment or Regulation of any Stamp Duty or Duties, and then in the Hands of ſuch Diſtributors reſpectively, to the Receiver General of Stamp Duties, on every Day or on ſuch and ſo many Days in each Week as ſhall be appointed for that Purpoſe by the ſaid Commiſſioners; and the Diſtributors of Stamps employed in any other Parts of *Ireland* ſhall, on *Wedneſday* in every Week, unleſs the ſame ſhall be an Holiday, and then on the next enſuing Day which ſhall not be an Holiday, or as ſpeedily after ſuch *Wedneſday* or other Day as the Diſtance of ſuch Diſtributors reſpectively ſhall permit, or as much oftener and at all ſuch Times as the ſaid Diſtributors ſhall be required by the ſaid Commiſſioners, or any of them, pay or cauſe to be paid all Sums received by them in like Manner, and then in their Hands reſpectively, to the ſaid Receiver General of Stamp Duties; and the ſaid Receiver General ſhall, on each and every Day or on ſuch Day or Days in every Week as ſhall be directed for the Purpoſe by the ſaid Commiſſioners, pay all Monies ſo received by him, and then in his Hands, into the Receipt of His Majeſty's Exchequer of *Ireland*; and the ſaid Receiver General ſhall on each Day after his making any ſuch Payment into the ſaid Exchequer, and every Diſtributor of Stamps on each Day after his or her making any ſuch Payment to the ſaid Receiver General, or on the firſt Opportunity after the ſaid Times reſpectively, give Notice of ſuch Payment and of the Amount thereof to the ſaid Commiſſioners of Stamps; and if ſuch Receiver General ſhall at any Time neglect or omit to pay into the Receipt of His Majeſty's Exchequer the Sums ſo by him payable as aforeſaid, at the Time and in the Manner aforeſaid, or ſhall detain any Part of the Monies ſo by him payable, then and for every ſuch Offence he ſhall be diſmiſſed from his ſaid Employment and ſhall be incapable to ſerve His Majeſty, His Heirs and Succeſſors, in any civil Capacity whatſoever, and ſhall be charged with Intereſt for the Monies ſo detained in his Hands after the Rate of Twelve Pounds by the Hundred by the Year, the ſame to be recovered with Coſts of Suit, by Action, Suit, or Information, or by any other of the Means whereby Debts may be recovered by His Majeſty, His Heirs and Succeſſors, from public Accountants or Debtors; and if any ſuch Diſtributor or Diſtributors ſhall neglect or omit to pay or cauſe to be paid to ſuch Receiver General as aforeſaid, the Sums ſo by him, her, or them payable as aforeſaid, or ſhall detain the Monies by him, her, or them ſo payable as aforeſaid, or any Part thereof, then for the Firſt of ſuch Offences he, ſhe, or they ſhall forfeit all and every the Diſcount, Per-Centage, or other Fee, Profit or Reward to which ſuch Perſon or Perſons ſo offending would or might otherwiſe be entitled, for or by reaſon of the Sums ſo detained, or ſo neglected or omitted to be paid to ſuch Receiver General; and for the Second of ſuch Offences every ſuch Diſtributor or Diſtributors ſhall forfeit the ſaid Diſcount, Per-Centage, Fee, Profit, or Reward, and ſhall

Time of Payment of Stamp Duties by Diſtributors.

be diſmiſſed from his or her ſaid Office, and ſhall, from the Time of ſuch Diſmiſſal, be incapable of ſerving His Majeſty, His Heirs or Succeſſors in any civil Capacity whatſoever, and ſhall alſo be charged with Intereſt for the Money ſo detained after the Rate of Six Pounds by the Year for every Hundred Pounds; the ſame to be recovered in the ſame Manner and with like Coſts, as the Intereſt is recoverable from the ſaid Receiver General as aforeſaid; and the ſaid Diſcount, Per-Centage, Fee, Profit, or Reward ſo forfeited by ſuch Diſtributor or Diſtributors, ſhall in every of the ſaid Caſes be paid to ſuch Officer or Officers of the Stamps as ſhall firſt diſcover and inform the ſaid Commiſſioners of Stamp Duties of ſuch Neglect, Omiſſion, or Detention, if the ſaid Commiſſioners of Stamps or the major Part of them ſhall think proper ſo to order the ſame, and if they ſhall make no Order thereupon, it ſhall be carried to the Account of the Duties under the Management of the Commiſſioners of Stamps in *Ireland*.

Further Time may be allowed to Diſtributors by Commiſſioners.

XVIII. Provided always, and be it enacted, That in all Caſes where the Average of the Monthly Sales of any ſuch Diſtributor, or of his Predeceſſor or Predeceſſors for Twelve Months next preceding, ſhall not have exceeded the Sum of Twenty Pounds *per* Month, it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamps from Time to Time as often as they ſhall ſee juſt and neceſſary occaſion, by Order under their Hands, to enlarge and extend for any Time not exceeding One Month, the Time hereby allowed to ſuch Diſtributors reſpectively, for paying unto ſuch Receiver General the ſeveral Sums by them reſpectively from Time to Time received as aforeſaid.

Account.

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

No Fees at the Treaſury for receiving Stamp Duties.

Auditing Accounts of Stamp Officers.

XX. And be it further enacted, That the ſeveral Perſons who have been or who ſhall be reſpectively employed in receiving, collecting, or paying any Stamp Duties, ſhall exhibit their reſpective Accounts of ſuch Duties to the Commiſſioners for auditing the Public Accounts of *Ireland* for the Time being or the major Part of them, when called on by them, or any One or more of them for that Purpoſe; and the ſaid Commiſſioners of Public Accounts are hereby reſpectively authorized and required from Time to Time to examine upon Oath the ſaid Perſons who ſhall be ſo employed in raiſing, receiving, or collecting the ſaid Duties, as to their ſaid Accounts, and as to the Sum or Sums of Money which ſhall have been by them or any of them

them respectively raised, collected, or received within the Time of such their Accounts, and likewise what Part thereof shall have been by them or any of them paid to the Receiver General, or into the Receipt of His Majesty's Exchequer in *Ireland*, and at what Times respectively; and in accounting before the said Commissioners of Public Accounts, the said Persons shall produce proper Vouchers for any Sum or Sums of Money by them received and paid; and the said Commissioners of Public Accounts, or the major Part of them, are hereby authorized and required finally to adjust and settle such Accounts; which said Accounts when so audited and settled shall be signed by the said Commissioners of Public Accounts, or the major Part of them, and shall be at all Times to the Officers therein concerned a full and sufficient Warrant and Discharge to all Intents and Purposes, according to the true Intent, Meaning, and Import thereof respectively.

Providing Dies for Stamps.

XXI. And be it further enacted, That the Types, Marks, and Stamps, which are already kept or used for denoting and marking on Vellum, Parchment, and Paper, or on Playing Cards, or on Dice, the several and respective Duties heretofore granted, or any of them, or which shall hereafter be kept or used at the Stamp Office in *Dublin*, for denoting and marking on Vellum, Parchment, and Paper, or on Playing Cards, or on Dice, the several and respective Stamp Duties which shall from Time to Time be payable thereon respectively by Law in *Ireland*, shall be the only true and lawful Types, Marks, and Stamps, for the stamping and impressing of all Vellum, Parchment, and Paper, on which any of the several Things in respect whereof any Stamp Duty shall from Time to Time be payable, have been or shall be engrossed or written, and for stamping Playing Cards or Dice according to Law; and that if at any Time there shall not be any such Type, Mark, or Stamp, denoting the precise Amount of any of the Stamp Duties which shall from Time to Time be payable, it shall be lawful for the said Commissioners, if they shall think proper, to direct that Two or more of such Types, Marks, or Stamps, the Duties denoted whereby shall in the Whole amount to the Stamp Duties so payable respectively, shall be used on the same Piece of Vellum, Parchment, or Paper, for denoting such Duties, or at their Discretion to cause to be provided new Types, Marks, or Stamps for denoting such Duties or any of them, and to cause all Vellum, Parchment, and Paper chargeable with such Duties to be stamped or marked with the same.

Altering Dies for Stamps.

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

Particular Stamps for certain Duties.

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

Changing old Stamps for new.

XXIV. Provided always, and be it enacted, That ſo often as the Devices or Marks aforeſaid, or any of them, ſhall be changed, varied, or altered, it ſhall be lawful for all Perſons who ſhall at the Times reſpectively of ſuch Alteration or Change have in their Cuſtody or Poſſeſſion any Vellum, Parchment, or Paper, marked with the Impreſſion of the Type, Mark, or Stamp which ſhall have been ſo changed, varied, or altered, and upon which none of the Matters or Things in reſpect whereof any Stamp Duty ſhall be payable, ſhall have been engroſſed or written, to bring or ſend at any Time within the Space of Four Months after the Publication of ſuch Advertiſement as aforeſaid, ſuch Vellum, Parchment, or Paper, to the ſaid Commiſſioners of Stamps at the Stamp Office in *Dublin*, or to any Diſtributor of Stamps, or to any Perſon appointed to act as a Diſtributor of Stamps; and thereupon the proper Officer at ſuch Stamp Office and ſuch Diſtributor or Perſon appointed to act as ſuch reſpectively, ſhall, and he, ſhe, and they is and are hereby required to deliver or cauſe to be delivered in lieu thereof, the like Quantity of Vellum, Parchment, or Paper, as ſhall have been ſo brought or ſent as aforeſaid, with the Impreſſion of ſuch new Type, Mark, or Stamp, without demanding or taking directly or indirectly for the ſame, any Money or other Conſideration whatſoever, under the Penalty of forfeiting for every ſuch Offence the Sum of Twenty Pounds, and the ſaid Stamps or Marks which have been ſo given or ſent in ſhall, in every ſuch Caſe, be immediately cancelled: And in caſe any Perſon ſhall neglect or omit, within the Time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid Commiſſioners

Penalty.

or

or Officers as aforesaid, any such Vellum, Parchment, or Paper, so marked with the Type, Mark, or Stamp, which shall have been so changed, the same is hereby declared to be of no other Effect than if such Vellum, Parchment, or Paper had never been stamped; and that all Matters and Things which shall be engrossed or written thereon after such Time as shall be appointed by such Advertisement as aforesaid, for making use of such changed or altered Types, Marks, or Stamps as aforesaid, shall be of no other Effect than if they had been engrossed or written on Vellum, Parchment, or Paper, not marked or stamped; and all Persons who shall engross or write any Matter or Thing, chargeable with any of the Duties aforesaid, on such Vellum, Parchment, or Paper, after the said Time, shall incur and suffer such Penalty as is herein directed to be inflicted on Persons writing or engrossing on Vellum, Parchment, or Paper not marked or stamped.

Penalty on Persons forging Dies,

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

or having them unlawfully in their Possession;

or stamping Paper, &c. unlawfully;

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

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

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

Firſt Offence ſingle Felony, Second Offence capital.

Paper to be ſtamped before written upon.

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

Penalty on Officers ſtamping Paper before Duty paid.

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

XXVIII. And

XXVIII. And be it further enacted, That in all Cases where under or by the Provisions of this or any other Act or Acts of Parliament, any Stamps shall at any Time be made or become inapplicable to the Purposes for which the same were intended, then and whenever it shall so happen, it shall be lawful for the said Commissioners, or any of them, upon request of any Person or Persons producing any Vellum, Parchment, or Paper, stamped with such Stamp or Stamps to order if they shall think proper so to do that such Vellum, Parchment, or Paper be stamped with Stamps denoting such Duties as the Person or Persons requesting the same shall require; the Person or Persons to whom the same shall be given, paying the Difference in Amount (if any) between the Stamps which shall have been first impressed or marked on such Vellum, Parchment, or Paper, and such Stamps as shall be so required to be impressed or marked on the same. Additional Stamps may be put on old Stamps.

XXIX. And be it further enacted, That upon Proof on Oath or solemn Affirmation (if by a Quaker) made before the said Commissioners or any of them, or before any Inferior Officer by them in that behalf appointed (and which Oath or Affirmation such Officer is hereby empowered to administer) to the Satisfaction of such Commissioner or Officer, that any stamped Vellum, Parchment, or Paper, printed, engrossed, or written upon, and inadvertently and undesignedly spoiled or obliterated, or by any other means rendered unfit for the Purpose intended, hath not been executed or signed by any Party or Parties, or used for any of the Purposes for which the same was or were intended; and that the Person making such Affidavit or Affirmation hath not, nor hath any other Person on his Account received, and that such Person will not receive any Money or other Consideration for the Stamp thereupon, and that the said Stamp or Stamps is or are really and truly the Property of the Person making such Affidavit, and have or hath been paid for by such Person to the full Amount of the Duty thereon; and that such Person will be a Loser to such Amount, unless such Person shall receive other Stamps in lieu thereof, and upon the Person or Persons who shall produce such Proof, delivering such stamped Vellum, Parchment, or Paper, rendered unfit for use as aforesaid, and delivering also at the same Time a like Quantity of Vellum, Parchment, or Paper, to be stamped, then and in every such Case, the said Commissioners shall cause the same to be stamped or marked with the several and respective Duties stamped, marked, or impressed on the Vellum, Parchment, or Paper, so rendered unfit for use, or with any other Duties which may be required, the Person so requiring the same first paying the Difference of Amount if any: Provided always, that such spoiled Stamps shall be brought to the Commissioners of Stamps at the Stamp Office in *Dublin*, within Six Calendar Months next after the same shall have been spoiled, or rendered unfit for use, if the same shall belong to the Persons resident in *Dublin*, or within Ten Miles of the Castle of *Dublin*, or within Twelve Calendar Months after the same shall have been spoiled, if such Stamps shall belong to Persons resident elsewhere. Changing spoiled Stamps for others. Application for the Allowance of spoiled Stamps to be made within a limited Time.

XXX. And be it further enacted, That it shall and may be lawful for the Commissioners of Stamps to allow as spoiled, and to cancel and give other Stamps in lieu of any such Stamps as shall have been used for or upon any Presentations to Ecclesiastical Benefices, which shall not be followed Powers of the Commissioners of Stamps to allow and exchange spoiled

Stamps extended to a variety of Cases of Inſtruments ſigned by the Parties.

lowed by Inſtitution, or for or upon any Inſtruments which ſhall have been ſigned by any Party or Parties, but which ſhall be afterwards found to be abſolutely void in Law from the beginning, or which, by reaſon of any Error or Miſtake therein, ſhall be afterwards found unfit for the Purpoſe originally intended, or which, by reaſon of the Death of any Perſon whoſe Signature ſhall be neceſſary thereto, without having ſigned the ſame, or by reaſon of the Refuſal of any ſuch Perſon to ſign the ſame, cannot be completed ſo as to effect the Tranſaction in the Form propoſed, or which, for want of the Signature of ſome material and neceſſary Party, ſhall in fact be incomplete and inſufficient for the Purpoſe intended, or which, by reaſon of the Refuſal of any Perſon to act under the ſame, or by the Refuſal or Non-acceptance of any Office or Truſt thereby granted, ſhall fail of their intended Purpoſe, or which, for want of Inrollment within the Time required by Law, ſhall become null and void, or which ſhall become uſeleſs in conſequence of the Tranſaction therein mentioned being effected by ſome other Inſtrument or Inſtruments duly ſtamped, ſo that the Inſtruments for which an Allowance of Stamps ſhall be claimed in the ſeveral Caſes aforeſaid ſhall be delivered up to the ſaid Commiſſioners to be cancelled; and provided the Application for the Relief which the ſaid Commiſſioners are hereby authorized to give ſhall be made within Six Calendar Months after the paſſing of this Act, or within Six Calendar Months after the Date of the Inſtrument in queſtion, except where the ſame ſhall become void for want of Inrollment within Six Calendar Months from the Date, and in thoſe Caſes within Six Calendar Months next after the ſame ſhall ſo become void, and except where the ſame ſhall have been ſent abroad, and in thoſe Caſes within Six Calendar Months after the ſame ſhall be received back; and provided no Action ſhall have been brought or Suit commenced, in which ſuch Inſtrument could or would have been given or offered in Evidence, and provided all the Facts upon which the ſaid Commiſſioners are hereby authorized to give Relief ſhall be duly proved by Oath (or ſolemn Affirmation in the caſe of Quakers) to their Satisfaction.

Proviſion for the Allowance of ſpoiled Stamps on Bills of Exchange and Promiſſory Notes.

XXXI. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps to allow as ſpoiled, and to cancel and give other Stamps in lieu of all ſuch Stamps as ſhall have been uſed for any Bills of Exchange or Promiſſory Notes, which ſhall have been ſigned by or on the Behalf of the Drawers thereof, but which ſhall not have been delivered out of their Hands to the Payees therein named, or any Perſon on their Behalf, or depoſited with any Perſon as a Security for the Payment of Money, or any way negociated, iſſued, or put in Circulation, or made uſe of in any other Manner whatſoever, and which Bills of Exchange ſhall not have been accepted by the Drawees, or tendered for ſuch Acceptance; provided that ſuch Bills of Exchange and Promiſſory Notes ſhall be brought for Allowance, and be delivered up to the ſaid Commiſſioners at their Stamp Office in *Dublin*, to be cancelled within Six Calendar Months after the paſſing of this Act, or within Six Calendar Months after the Date of ſuch Bills and Notes, or after the ſigning of the ſame, if they ſhall not bear Date; and provided all the Facts upon which the ſaid Commiſſioners are hereby authorized to give Relief, ſhall be fully proved by Oath or ſolemn Affirmation to their Satisfaction.

Commiſſioners of Stamps may make

XXXII. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps to make ſuch Rules and Regulations, and to require

require Affidavits or ſolemn Affirmations in the caſe of Quakers, of all ſuch Facts and Circumſtances in regard to the Allowance of ſpoiled or uſeleſs Stamps, in all or any of the Caſes aforeſaid, as they ſhall in their Diſcretion judge neceſſary or expedient for the Purpoſe of preventing Frauds and Evaſions, ſuch Affidavits or Affirmations to be made before the ſaid Commiſſioners or any One or more of them, or before any Officer to be appointed by the ſaid Commiſſioners, who are hereby reſpectively authorized to take the ſame, and adminiſter the proper Oath or Affirmation for that Purpoſe. Regulations, and require Affidavits reſpecting ſpoiled Stamps to prevent Frauds.

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

XXXIV. And be it further enacted, That if any Perſon hath engroſſed or written at any Time ſince the Commencement of any Act for impoſing Stamp Duties in *Ireland*, or ſhall at any Time hereafter engroſs or write, or cauſe to be engroſſed or written upon any Vellum, Parchment, or Paper any of the Matters or Things for which ſuch Vellum, Parchment or Paper at the Time of ſuch Writing or Engroſſment was or ſhall be chargeable with any Stamp Duty, and ſuch Vellum, Parchment, or Paper ſhall have been or ſhall be marked or ſtamped with one or more forged Mark or Stamp or Marks or Stamps impreſſed thereon, or if any Perſon or Perſons hath or have engroſſed or written, or ſhall engroſs or write any ſuch Matter or Thing, or hath or have cauſed, or ſhall cauſe any ſuch Matter or Thing to be engroſſed or written upon any Vellum, Parchment, or Paper ſtamped with any forged or counterfeit Stamp or Mark, then and in every ſuch Caſe Stamping Deeds, &c. written on Paper, having forged Stamps thereon.

Caſe it ſhall be lawful for any Perſon or Perſons (other than ſuch Perſon or Perſons who ſhall have engroſſed or written, or cauſed to be engroſſed or written, or ſhall engroſs or write, or cauſe to be engroſſed or written any ſuch Matter or Thing upon any Vellum, Parchment, or Paper ſtamped with any forged or counterfeit Stamp, knowing ſuch Stamp to be forged or counterfeited, or who ſhall have impreſſed any ſuch Vellum, Parchment, or Paper, or ſhall have cauſed the ſame to be impreſſed with any ſuch counterfeit Stamp or Mark) to bring ſuch Vellum, Parchment, or Paper to the Stamp Office in *Dublin*, to be ſtamped with the Stamp or Mark denoting the Duty payable by Law thereon; and there ſhall be paid to His Majeſty, His Heirs and Succeſſors, the Amount of ſuch Duty ſo payable by Law for every ſuch Deed, Inſtrument or Writing; and alſo the Sum of Ten Pounds, provided the ſame ſhall be brought to be ſtamped within the Space of Five Years from the paſſing of this Act, or from the Execution of ſuch Deed, Inſtrument, or Writing, or at any Time after the Expiration of ſuch Term of Five Years, the Sum of Twenty Pounds over and above ſuch Duty ſo payable as aforeſaid; and the proper Officers reſpectively are hereby required, upon Payment or Tender of ſuch Duty, and the Sum of Ten Pounds or Twenty Pounds, as the Caſe may be, to give a Receipt for the ſame, and to mark and ſtamp ſuch Vellum, Parchment, or Paper with the Mark or Stamp that ſhall be proper for ſuch Deed, Inſtrument, or Writing reſpectively.

Within 60 Days may be ſtamped without Penalty.

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

For ſtamping Deeds executed out of Ireland.

XXXVI. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Stamps, and they are hereby authorized to ſtamp any Inſtrument executed out of *Ireland*, upon Payment of the Stamp Duty which ſhall be payable thereon at the Time when ſuch Deed ſhall be required to be ſtamped, without Payment of any additional Duty or Penalty, within the Space of Six Calendar Months from the Firſt Execution thereof reſpectively, in caſe of the ſame being executed in any Part of the United Kingdom, or within the Space of Two Years from the Execution thereof, in caſe of the ſame being executed in any Place out of the United Kingdom, Proof being firſt made to the Satisfaction of the ſaid Commiſſioners that ſuch Inſtrument was executed out of *Ireland*, and in the United

Kingdom, or out of the United Kingdom, as the Case may be, and within the Times aforesaid respectively.

Part of the Writing shall be on the Stamp.

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

Penalty on Persons and Officers of Courts writing Deeds on Paper not duly stamped.

XXXVIII. And be it further enacted, That if any Person shall engross or write, or print, or cause to be engrossed, written, or printed, or partly written and partly printed, upon any Vellum, Parchment, or Paper, any Instrument, Writing, Matter, or Thing for which such Vellum, Parchment, or Paper ought, according to the Laws which shall be then in force, to have a Stamp or Mark denoting the Payment of any Stamp Duty; or shall utter, issue, accept, receive, or knowingly have in his or her Possession, any Vellum, Parchment, or Paper, having such Instrument, Writing, Matter, or Thing engrossed, written, or printed, or partly printed and partly written thereon, such Vellum, Parchment, or Paper being then not duly marked or stamped with such Mark or Stamp as shall be by Law required for such Instrument, Writing, Matter, or Thing, at the Time of so engrossing, writing, or printing the same; or marked or stamped for any lower Duty or Duties than the Duty or Duties which shall be then by Law payable thereon, in respect of the Matter or Thing so engrossed, written, or printed thereon, or marked or stamped with any Mark or Stamp which shall have been previously used for any other Purpose; such Person so offending shall, for every such Offence, forfeit the Sum of Twenty Pounds; and in case any Person or Persons shall, at any Time file or cause to be filed in any Court of Law or Equity any Pleading, Affidavit, or other Proceeding, Matter, or Thing whatsoever, in respect whereof any Stamp Duty shall be then payable, and there shall not be any Time expressly allowed by Law for stamping the same after the filing thereof, and that such Pleading, Affidavit, Proceeding, Matter, or Thing, shall not, at the Time of filing thereof, be duly stamped, then and in every such Case every Person who shall so file the same or cause the same to be filed, and also every Officer of such Court who shall receive the same, shall, for every such Offence, forfeit the Sum of Twenty Pounds; and in case any Clerk, Officer, or other Person who, in respect of any Office or Employment, is or shall be entitled or entrusted to make, engross, or write any Record, Entry, Deed, Instrument, or Writing whatsoever, which shall be then chargeable with a Stamp Duty under or by virtue of any Act or Acts which shall be then existing or in force in *Ireland*, or to issue any Process, or to file any Proceedings, or to do any Act in the

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

XXXIX. And

XXXIX. And be it further enacted, That every Officer of any Court in *Ireland*, who ſhall uſually act in Perſon in ſuch Matters, and the known Deputy of any Officer who ſhall not uſually ſo act, in whoſe Office any Pleading, Affidavit, Proceeding, Matter or Thing ſhall have been received, ſhall, as to the Purpoſes of this Act, be deemed and taken to have received the ſame; and that every Clerk, Officer, or other Perſon as aforeſaid, who ſhall make, engroſs, or write, or cauſe to be made, engroſſed or written any ſuch Record, Entry, Deed, Inſtrument or Writing upon Vellum, Parchment, or Paper marked or ſtamped with any Mark, Stamp, or Impreſſion which ſhall be counterfeited, ſhall, in any Proceeding for the Recovery of the Penalty in that reſpect aforeſaid, be deemed and taken to have known ſuch Mark, Stamp or Impreſſion to be counterfeited, unleſs he ſhall prove that the ſame was bought at the Stamp Office in *Dublin*, or at the Office of ſome Diſtributor or Sub-diſtributor of Stamps, or in the Office or Shop of a Perſon duly licenſed to ſell Stamps. Officers anſwerable for Acts in their Offices.

XL. And be it further enacted, That no Playing Cards or Dice ſhall be uttered, vended, ſold, or expoſed to Sale, or played with, or ſhall be kept by any Perſon with Intent to utter, vend, ſell, expoſe to Sale, or play with the ſame, which ſhall not be duly ſealed, marked, and ſtamped reſpectively, according to Law, upon Pain that every Perſon who ſhall utter, vend, ſell, or expoſe to Sale, or knowingly play with, or have in his or her Poſſeſſion, with Intent to utter, vend, ſell, or play with the ſame, any ſuch Cards or Dice which ſhall not be ſo ſealed, marked or ſtamped, ſhall forfeit for every ſuch Pack of Cards and for every ſuch Die ſo uttered, vended, ſold, or expoſed to Sale, or played with, or ſo in his or her Poſſeſſion, with Intent to utter, vend, ſell, or play with the ſame, the Sum of Five Pounds. Cards and Dice to be ſealed and ſtamped. Penalty 5l.

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

Duty payable only for Eſtates ſituate in Ireland.

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

Probates of Wills of Truſtees.

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

Transfer of Stock, under Probates of Truſtees.

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

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

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

XLV. And be it further enacted, That upon any such Requisition as aforesaid, the Executor or Executors, Administrator or Administrators of the Deceased, or some other Person or Persons to whom the Facts shall be known, shall make a special Affidavit or Affirmation of the Facts and Circumstances of the Case, stating the Property in question; and that the Deceased had not any beneficial Interest whatever in the same, or no other beneficial Interest therein, than shall be particularly mentioned and set forth (as the Case may be), but was possessed thereof or entitled thereto, either wholly or in Part (as the Case may be), in Trust for some other Person or Persons whose Name or Names, or other sufficient Description shall be specified in such Affidavit or Affirmation, or for such Purposes as shall be specified therein; and that the beneficial Interest of the Deceased, if any, in the Property in question doth not exceed a certain Value to be therein also specified according to the best Estimate that can be made thereof, if reversionary or contingent, and that the Amount or Value of the Estate for which the Stamp Duty was paid on the Probate of the Will of the Deceased, or on the Letters of Administration of his or her Effects, is sufficient to include and cover such beneficial Interest of the Deceased, as well as the rest of the Personal Estate, whereof or whereto the Deceased was beneficially possessed or entitled, and for which such Probate or Letters of Administration shall have been granted, as far as the same have come to the Knowledge of such Executor or Executors, Administrator or Administrators; and where the Affidavit or Affirmation of the Facts and Circumstances of the Trusts shall be made by any other Person than the Executor or Executors, Administrator or Administrators of the Deceased, such Executor or Executors, Administrator or Administrators shall make Affidavit or Affirmation that the same are true to the best of his, her, or their Knowledge, and that the Property in question is intended to be applied and disposed of accordingly; which Affidavits or Affirmations shall be sworn or made before a Master in Chancery, Ordinary or Extraordinary, (who is hereby authorized to take the same, and administer the proper Oath or Affirmation for that Purpose), and shall be delivered to the Party or Parties requiring the same, and shall be sufficient to indemnify and protect the Party or Parties acting upon the Faith thereof; and if any Person or Persons making any such Affidavit or Affirmation as aforesaid, shall knowingly and wilfully make a false Oath or Affirmation of or concerning any of the Matters to be therein specified and set forth, every Person so offending and being thereof lawfully convicted, shall be subject and

liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to.

Every unpaid Stamp Duty shall be a Debt to the Crown.

XLVI. And be it further enacted, That every Person who hath written, printed, engrossed, or executed, or who shall write, print, engross, or execute any Record, Deed, Instrument, Copy, Matter, or Thing, in respect whereof any Stamp Duty is or shall be payable, upon any Vellum, Parchment, or Paper, which hath not been or shall not be duly stamped to denote the Payment of such Duty, and also every Person who in any other Manner whatsoever is or shall be liable to the Payment of any Stamp Duty, and who by any Contrivance, Neglect, or Omission, shall have omitted or neglected to pay any Stamp Duty, which, in respect of any Act, Matter or Thing heretofore done or caused to be done by him, or hereafter to be done or caused to be done by him, shall have been by Law payable to His Majesty, His Heirs or Successors, shall be accountable to His Majesty, His Heirs and Successors, for such Duty, and the Amount thereof shall be a Debt from such Person to His Majesty, His Heirs and Successors; and that in every such Case it shall and may be lawful for the Barons of His Majesty's Court of Exchequer in *Ireland*, upon Application to be made for that Purpose, on Behalf of the said Commissioners of Stamps, upon such Affidavit or Affidavits as to the said Court may appear to be sufficient, to grant a Rule requiring such Person or Persons to shew Cause why he, she, or they should not deliver to the said Commissioners of Stamps an Account, upon Oath, of all such Duties so due, and why the same should not be forthwith paid according to Law, and to make any such Rule of Court absolute in every Case in which the same may appear to the said Court to be proper and necessary for enforcing the Payment of any of the said Duties, together with such Costs of such Proceedings as the said Court shall think proper to award and direct.

Parties neglecting to pay the Duties may be complained of to the Court of Exchequer.

Stamps shall be judicially noticed.

XLVII. And be it further enacted, That all Courts of Justice and Judges in *Ireland* shall, without Allegation or Proof in that Behalf, take judicial Notice of the several Types, Marks, and Stamps heretofore or now kept or used, or to be hereafter kept or used as aforesaid, as and for the only true and lawful Types, Marks, and Stamps for denoting the Stamp Duties which shall from Time to Time be payable in *Ireland*, and that no Record, Deed, Instrument, Writing, or Printing whatever, (for which the Vellum, Parchment, or Paper whereon the same is or shall be written or printed, is or shall be or at the Time of writing or printing the same, was or shall have been by Law chargeable with any Stamp Duty, though such Law has been or shall have been repealed), shall, on any Pretence whatsoever, be pleaded or given or received in Evidence in any Court in *Ireland*, or admitted in any Court in *Ireland* to be good or available in Law or Equity, unless the said Vellum, Parchment, or Paper whereon the same hath been or shall be so written or printed, shall be duly marked or stamped with the Mark or Stamp that shall be proper for such Record, Deed, Instrument, or Printing respectively: Provided always, that if any Record, Deed, Instrument, or Writing, shall happen to be executed or written on any Stamp of an Amount greater than the Stamp Duty payable for such respective Deed, Instrument, or Writing, at the Time of the Execution thereof, the same shall be considered as duly stamped, to all Intents and Purposes: Provided nevertheless, that if such Record, Deed, Instrument, or Writing, shall be of a Kind for which

Deeds on higher Stamps than required, valid; unless in case of appropriated Stamps.

ſeparate and particular Stamps or Marks ſhall have been provided as aforeſaid, then and in ſuch Caſe the ſame ſhall not be conſidered as duly ſtamped, for or in reſpect of having thereon any Stamp to any Amount greater than the Stamp Duty then payable thereon, unleſs ſuch greater Stamp ſo impreſſed thereon ſhall be One of the Stamps or Marks ſo appropriated to ſuch Kind of Record, Deed, Inſtrument, or Writing.

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

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

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

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

Recovery of Penalties, &c.

L. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing done under the Authority of or in purſuance of this Act or of any Act which ſhall be then in force in *Ireland* relating in anywiſe to the Payment or Regulation of any Stamp Duty or Duties ſave where otherwiſe particularly directed, then and in every ſuch Caſe the ſaid Action or Suit ſhall be commenced within Six Calendar Months after the Fact committed, and not afterwards, and ſhall be brought in the County or Place where the Cauſe of Action ſhall ariſe, and not elſewhere; and the Defendant or Defendants in ſuch Action or Suit to be brought may plead the General Iſſue and give the Special Matter in Evidence on any Trial to be had thereupon, and

that

that the ſame was done in purſuance of and by the Authority of this Act or ſuch other Acts as aforeſaid; and if it ſhall appear to be ſo done, or if any ſuch Action or Suit ſhall be brought after the Time before limited for bringing the ſame, or ſhall be brought in any County, City, or Place other than as aforeſaid, then and in every ſuch Caſe the Plaintiff in ſuch Action ſhall be non-ſuited; and if the Plaintiff or Plaintiffs ſhall be ſo or otherwiſe nonſuited, or ſhall diſcontinue his, her, or their Action, or if a Verdict ſhall paſs againſt the Plaintiff or Plaintiffs, or if upon Demurrer Judgments ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall and may recover Treble Coſts, and have the like Remedy for the ſame as any Defendant or Defendants hath or have for Coſts of Suit in other Caſes by Law.

Penalties payable in Britiſh Currency.

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

Recovery of Penalty by Action or Civil Bill.

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

Condemnation of Goods ſeized before one Juſtice, who may determine Claims to ſuch Goods.

LIII. And be it further enacted, That in every Caſe in which by or under the Proviſions of this Act, or of any other Act or Acts in force, or which ſhall at any Time be in force in *Ireland*, relating in anywiſe to the Payment or Regulation of any Stamp Duties or Duty, any Seizure is directed or permitted to be made, the Perſon or Perſons making ſuch Seizure ſhall within Ten Days from the Time of making ſuch Seizure leave at the Office of the Diſtributor of the Diſtrict wherein ſuch Seizure ſhall have been made, a Note in Writing ſigned by ſuch Perſon or Perſons ſtating the Time and Place of ſuch Seizure, and the Reaſon for making the ſame, which Note ſhall be immediately filed at the ſaid Office; and in every ſuch Caſe it ſhall and may be lawful to and for the Owner or Owners, or any of the Owners of ſuch Goods ſo ſeized, or of any Part thereof at any Time after the filing of ſuch Note, and within Twenty-one

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

Seizure unlawful for want of Notice, &c.

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

Recognizance and Appeal.

LV. And be it further enacted, That the Party desirous of making such Appeal shall, within Ten Days from the making such Adjudication, enter into a Recognizance with Two sufficient Sureties, before the Justice making such Adjudication, or in his Absence, before any other Justice of the Peace of the same County, or County of a City, in such Sum as such Justice shall think proper to pay, the Costs, if any, which may be

adjudged againſt him, her, or them thereon, and if he, ſhe or they ſhall not do ſo, ſuch Appeal ſhall be null and void.

Penalties not exceeding 40l. may be recovered before a Juſtice of the Peace by Diſtreſs and Sale, &c.

LVI. And be it further enacted, That it ſhall and may be lawful for any Juſtice of the Peace in *Ireland* within whoſe Juriſdiction any Offence, for which the Penalty ſhall not exceed Forty Pounds, ſhall be committed againſt this Act, or againſt any other Act or Acts in force, or which ſhall at any Time be in force in *Ireland* relating in anywiſe to the Payment or Regulation of any Stamp Duties, or Duty in which it is not expreſsly directed to the contrary; and every ſuch Juſtice is hereby authorized, empowered, and required, upon any Information or Complaint in Writing, in ſuch Caſe to ſummons the Party accuſed of ſuch Offence, and alſo the Witneſſes, if any, on either Side, and to examine into the Fact, and upon Proof thereof made to his Satisfaction, either by the Confeſſion of the Party or Perſon accuſed of ſuch Offence, or by the Oath of One or more Witneſs or Witneſſes, to give Judgment for ſuch Penalty and Coſts to be aſſeſſed by ſuch Juſtice, and thereupon to iſſue his Warrant under his Hand and Seal for levying ſuch Penalty and Coſts, on the Goods of ſuch Offender, and to cauſe Sale to be made thereof, in caſe the ſame ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any), and where Goods ſufficient cannot be found to anſwer ſuch Penalty and Coſts, ſuch Juſtice of the Peace or any other Juſtice of the Peace of the ſame County, or County of a City, or Town, in which ſuch Conviction ſhall be, is hereby authorized and empowered to commit ſuch Offender or Offenders to Priſon for ſuch Time as he ſhall judge to be proper, not leſs than One Calendar Month, nor more than Three Calendar Months, unleſs ſuch Penalty and Coſts ſhall be ſooner paid; and if any Perſon, whether Proſecutor or Party convicted, ſhall find himſelf or herſelf aggrieved by the Judgment of any ſuch Juſtice of the Peace, then and in ſuch it ſhall be lawful for ſuch Perſon, upon giving ſufficient Security by Recognizance, with Two ſufficient Sureties before ſuch Juſtice, in caſe ſuch Appeal ſhall be by the Proſecutor, to pay ſuch Coſts as ſhall be awarded in caſe ſuch Judgment ſhall be affirmed; and in caſe ſuch Appeal ſhall be by the Party convicted, then upon giving ſuch Security to pay the Amount of the Penalty impoſed and the Coſts awarded by ſuch Conviction, together with ſuch further Coſts as aforeſaid, to appeal to the Juſtice or Juſtices at the next General Seſſions of the County which ſhall be held after Fourteen clear Days from the Day in which ſuch Conviction ſhall have been made, in the Diſtrict in which ſuch Offence ſhall have been committed, if ſuch County ſhall be divided into Diſtricts, or if not ſo divided then at the General Seſſions of the County, or County of a Town or City, which ſhall happen next after Fourteen clear Days after ſuch Conviction ſhall have been made, of which Appeal Notice in Writing ſhall be given to the adverſe Party Ten clear Days previous to the Firſt Day of ſuch Quarter Seſſions reſpectively, and ſuch Juſtices at ſuch Seſſions ſhall ſummon and examine Witneſſes upon Oath, and finally hear and determine ſuch Appeal; and in caſe the Judgment of ſuch Juſtice of the Peace ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtice or Juſtices as aforeſaid to award the Perſon or Perſons ſo appealing to pay ſuch Coſts occaſioned by ſuch Appeal as to him or them ſhall ſeem meet; and ſuch Juſtice or Juſtices of the ſaid Court of Quarter Seſſions ſhall and may thereupon proceed in the ſame Manner in all reſpects as the Juſtice making ſuch Conviction might or could have done if ſuch Appeal had not taken place, and no Certiorari

ſhall

shall in any Place be granted to examine or remove any such Conviction whether before or after any such Appeal.

Proceſs to be ſerved at Place of Abode or Office.

LVII. And be it further enacted, That it shall not be neceſſary in any Proceeding for the Recovery of any Penalty or Forfeiture under this Act, or under any Act or Acts in force from Time to Time, for the Payment of any Stamp Duties or Duty, or for regulating any such Duties or Duty, or the Collection thereof, whether the same shall be Bill, Plaint, or Information, in any of His Majeſty's Courts of Record, or by Civil Bill, or by any Proceeding before a Magiſtrate or Magiſtrates, or on any Writ of Error or Appeal from any Deciſion that the Original or any other Proceſs or Summons, or any Notice or Order whatsoever, should be perſonally ſerved on the Defendant or Defendants or any of them, but it shall in all such Caſes be ſufficient that the same be ſerved at his, her, or their then Place or Places of Abode; and if any such Defendant shall be an Officer of any Court of Law or Equity in *Ireland*, and if such Proceeding shall in anywiſe relate to the Buſineſs of his Office, or any Offence, Act, or Neglect therein, then it shall be ſufficient to ſerve such Original or other Proceſs, or Summons, or Notice, or Order, in Manner aforeſaid, at his Office, on ſome Perſon acting or employed in the Buſineſs thereof.

Limitation of Complaint Twelve Months.

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

Penalty on Witneſſes refuſing to attend.

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

Informer shall be a competent Witneſs.

LX. And be it further enacted, That on any Trial or other Proceeding for Recovery of any Penalty under this Act or under any Act, impoſing or in anywiſe relating to the Collection or Management of any Stamp Duty or Duties, whether in any Suit to be inſtituted in any of the ſaid Superior Courts, or by Civil Bill, or before a Juſtice or Juſtices, or at Seſſions, any Informer or other Perſon who, in the Event of a Conviction, would be entitled to the Penalty to be recovered thereon, or to any Part, Share, or Proportion thereof, or to any Fee, Profit, Reward, or Emolument whatsoever, shall nevertheleſs be received and admitted as a Witneſs on such Trial or other Proceeding, and such Teſtimony shall, if believed, be

sufficient thereon, to all Intents and Purposes, as far as the same Testimony could be if given by any indifferent Person.

Form of Conviction.

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

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

Conviction shall be returned to the Clerk of the Peace.

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

Form of Warrant.

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

County of } to wit. }

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

'WHEREAS on the Day of now last past *E. F.* of was duly convicted, for that he (or she) on the Day of then last past at in the said County of or County of the City or Town of (*as the Case may be*) did (*here set out the Offence*) and thereupon the said *E. F.* hath become liable to a Fine or Penalty of *British* Currency, and to Costs, making together the Sum of I do therefore by these Presents authorize and command you, and each of you to take into your Possession the Goods of the said *E. F.* or a Sufficiency thereof, for levying the Sum

'Sum last mentioned thereout, wherever you shall find the said Goods 'in the County aforesaid; and if the said Goods shall not be redeemed 'by the Payment of the said Sum within Six Days from the Day of 'taking the same, you are by Public Sale thereof to levy the said 'Sum, rendering to the said *E. F.* the Overplus (if any) and the said 'Sum so levied you shall bring to me without delay, to be disposed of 'according to Law. Given under my Hand and Seal this 'Day of One thousand

Form of Warrant of Committal.

And if Goods sufficient cannot be found to answer such Penalty, a Warrant shall be thereupon issued for committing such Offender or Offenders in the same Form as the said Warrant last-mentioned, to the Words 'I 'do therefore by these Presents;' which Words, and all from thence to the Words 'disposed of according to Law,' inclusive, shall be omitted, and this Form following, or some other Form of Words to that or the like Effect, shall be inserted in their Place; (to wit),—'And whereas on the 'Day of a Warrant was 'issued to levy the last-mentioned Sum from the Goods of the said 'Offender, and such Goods could not be found sufficient to answer the 'said Sum; I do therefore hereby authorize and command you and each 'of you to take the Body of the said *E. F.* wheresoever you shall find 'him in the said County, and bring him before me the said *C. D.* or any 'other Magistrate of the said County.'

Form of Committal.

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

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

Form of Warrant, &c. of Affirmation, of Conviction, of Appeal.

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

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

'WHEREAS on the Day of in the Year *E. F.* of was duly convicted before a 'Justice of the Peace for the said County, for that he, (*or*, she), on 'the Day of last past, at in the 'said County did (*here set out the Offence*), and thereupon the said *E. F.* 'became liable to a Fine or Penalty of *British* Currency, 'and to Costs, making together the Sum of;

'And whereas the said *E. F.* appealed from the said Conviction to the Sessions which hath affirmed the same with Costs, making together with the said former Adjudication the Sum of These are therefore to authorize and command you and each of you to take into your Possession the Goods of the said *E. F.* or a Sufficiency thereof for levying the said last-mentioned Sum thereout, wherever you shall find the said Goods in the County aforesaid; and if the said Goods shall not be redeemed by the Payment of the said Sum within Six Days from the Day of taking the same, you are by Public Sale thereof to levy the said Sum, rendering to the said *E. F.* the Overplus (if any); and the said Sum so levied you shall bring to us, or to One of us, or to me (*as the Case may be*) without Delay, to be disposed of according to Law. Given under our Hands and Seals (*or* under my Hand and Seal) this Day of :'

And if Goods sufficient cannot be found to answer such Sum, a Warrant shall be thereupon issued for committing such Offender or Offenders, in the same Form as the said Warrant last mentioned to the Words, 'These are therefore to authorize and command you;' which Words, and all from thence to the Words, 'disposed of according to Law,' inclusive, shall be omitted, and this Form following, or some other Form of Words to that or the like Effect shall be inserted in their Place; to wit,—'And whereas on the Day of a Warrant was issued to levy the said last mentioned Sum from the Goods of the said Offender, and such Goods could not be found sufficient to answer the said Sum, We, (*or* I) do therefore hereby authorize and command you and each of you, to take the Body of the said *E. F.* wheresoever you shall find him in the said County, and bring him before us or me.'

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

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

Clerk of the Peace shall send Copies of Conviction to Stamp Distributors and they to Commissioners.

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

LXV. And

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

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

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

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

to His Majesty, His Heirs or Successors, any Thing in this or any other Act or Acts to the contrary notwithstanding.

Commencement of Act.

LXIX. 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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