

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CVII.

An Act to amend an Act of the last Session of Parliament relating to Stamp Duties in *Great Britain*, so far as relates to Inventories to be exhibited and recorded in any Commissary Court in *Scotland*.

[1st *July* 1816.]

WHEREAS by an Act passed in the Fifty-fifth Year of His Majesty's Reign, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in* Great Britain, *and for granting other Duties in lieu thereof*, certain *ad valorem* Duties were imposed upon Inventories to be exhibited and recorded in any Commissary Court in *Scotland*, of the Estate and Effects of Persons who shall have died after the Tenth Day of *October* One thousand eight hundred and eight: And whereas it is expedient to relieve certain additional Inventories from such *ad valorem* Duties; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act, where Inventories of the Personal or Moveable Estate and Effects of Persons deceased shall have been exhibited and recorded in any Commissary Court in *Scotland*, prior to the First Day of *September* One thousand eight hundred and fifteen, pursuant to the Directions of and duly stamped as required by the Act passed in the Forty-eighth Year of His Majesty's Reign, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed* 55 G. 3. c. 184.

Certain Additional Inventories exhibited in the Commissary Courts in Scotland exempted.

printed Inſtruments, and the Duties on Legacies and Succeſſions to Perſonal Eſtate upon Inteſtacies, now payable in Great Britain, *and for granting new Duties in lieu thereof*; and in conſequence of the ſubſequent Diſcovery of other Effects belonging to the ſame Perſons, additional Inventories thereof ſhall hereafter be exhibited and recorded purſuant to the Directions of the ſame Act, all ſuch additional Inventories ſhall be exempted from the ſaid *ad valorem* Duties granted by the ſaid Act of the Fifty-fifth Year of His Majeſty's Reign, and that ſuch of the ſaid additional Inventories as would not have been liable under the ſaid Act of the Forty-eighth Year of His Majeſty's Reign, in caſe the ſame had been exhibited and recorded prior to the Firſt Day of *September* One thouſand eight hundred and fifteen, to a Stamp Duty of greater Amount than the Duty already paid upon any former Inventories exhibited and recorded of the Eſtate and Effects of the ſame Perſons, ſhall be wholly exempted from Stamp Duty; and that for and in reſpect of ſuch of the ſaid additional Inventories as would have been liable under the ſaid Act of the Forty-eighth Year of His Majeſty's Reign, in caſe the ſame had been exhibited and recorded prior to the Firſt Day of *September* One thouſand eight hundred and fifteen, to a Stamp Duty of greater Amount than the Duty already paid upon any former Inventories exhibited and recorded of the Eſtate and Effects of the ſame Perſons, there ſhall be raiſed, levied, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, ſuch and the ſame Duty only as ſuch additional Inventories would have been ſubject and liable to under the ſaid laſt mentioned Act.

Additional Inventories liable under 48G. 3 c. 149. to pay a greater Duty, ſhall be charged with that Duty only.

II. And be it further enacted, That the ſaid Duties hereby granted ſhall be under the Care and Management of the Commiſſioners of Stamps in *Great Britain*, which ſaid Commiſſioners and the major Part of them are hereby empowered and required to provide proper and ſufficient Stamps or Dies for expreſſing and denoting the ſaid Duties hereby granted, or the Amount thereof reſpectively, upon the Vellum, Parchment, or Paper chargeable therewith, and to alter and renew the ſame from Time to Time as Occaſion ſhall require, and alſo to employ ſuch Officers and Perſons under them, and to do all ſuch other Acts and Things as ſhall be thought neceſſary or expedient for effectually raiſing and collecting the ſaid Duties hereby granted, and for putting this Act into Execution, in the like and in as full and ample Manner as they or any former Commiſſioners are or have been authorized to do for the raiſing and collecting of any former Stamp Duties, or for putting into Execution any Act or Acts of Parliament relating thereto.

Duty to be under the Commiſſioners of Stamps.

III. And be it further enacted, That all the Powers, Proviſions, Clauſes, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties contained in and impoſed by any former Act or Acts of Parliament relating to any Stamp Duties, ſhall be of full force and effect with reſpect to the Duties hereby granted as far as the ſame are or ſhall be applicable, and ſhall be obſerved, applied, enforced, and put in Execution, for the raiſing, levying, collecting, and ſecuring of the ſaid Duties hereby granted and otherwiſe relating thereto, as fully and effectually to all Intents and Purpoſes as if the ſame had been herein repeated and ſpecially enacted with reference to the ſaid Duties hereby granted.

Powers of former Acts relating to Stamps to extend to this Act.

IV. And be it further enacted, That all the Monies to arife from the Duties granted by this Act ſhall be paid, applied, and diſpoſed of in the ſame Manner as the Duties from which the ſaid Leaſes and Inventories are hereby exempted would have been payable and applicable in caſe this Act had not been made. Application of Duty.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1816.