ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

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C A P. LV.

An Act to remove Doubts as to the Amount of Stamp Duties to be paid on Deeds and other Instruments, under the several Acts in force in *Great Britain* and *Ireland* respectively.

[23d *June* 1821.]

WHEREAS by the Laws now in force relating to the Stamp Duties payable in *Great Britain* and *Ireland* respectively, different Rates of Duty are payable in respect of Deeds, Agreements, and other Instruments; and Doubts have arisen as to the Cases in which the same are chargeable with one or other or both of the said different Rates of Duty: For the Removal of such Doubts, 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, every Deed, Agreement, or other Instrument, which shall relate wholly to any Real or Personal Property in *Ireland*, or to any Matter or Thing (other than the Payment of Money) to be done in *Ireland*, shall be chargeable with such Stamp Duties as are or shall be payable by the Laws in force for imposing and regulating the Stamp Duties in *Ireland*, and not with any other Stamp Duty; and that every Deed, Agreement, or other Instrument, which shall relate to any Real or Personal Property in *Great Britain*, or to any

Stamp Duties on Deeds relating to Property, &c. in Ireland and Great Britain respectively, how to be charged.

any Matter or Thing (other than the Payment of Money) to be done in *Great Britain*, or elsewhere than in *Ireland*, shall be chargeable with such Stamp Duties as are or shall be payable by the Laws in force for imposing and regulating the Stamp Duties in *Great Britain*; and that every Deed, Agreement, or other Instrument, which shall relate to any Real or Personal Property in *Ireland*, or to any Matter or Thing (other than the Payment of Money) to be done in *Ireland*, and also to any Real or Personal Property in *Great Britain* or elsewhere than in *Ireland*, or to any Matter or Thing (other than the Payment of Money) to be done in *Great Britain* or elsewhere than in *Ireland*, shall be chargeable with such Stamp Duties as are or shall be payable by the Laws in force for imposing and regulating the Stamp Duties in *Great Britain*, and not with any other Stamp Duty: Provided always, that every such Deed, Agreement, or other Instrument, shall be charged and chargeable with such Stamp Duties accordingly, and no more, whether the same shall be ingrossed and executed at any Place or Places within the United Kingdom, or at any Place or Places not within the United Kingdom, and whether any of the Parties to such Deed, Agreement or other Instrument, shall be resident in or executing the same at any Place, either in *Great Britain* or *Ireland*, or elsewhere; and that any Deed, Agreement, or other Instrument duly stamped pursuant to this Act, shall not be liable to any Stamp Duty by reason of the same also containing any Covenant, Agreement, or Obligation, for the Payment of any Sum or Sums of Money, at whatever Place such Money may be made payable, or may by Law be payable.

As to charging Stamp Duty on Bonds for Payment of Money.

II. And be it further enacted, That every Bond, Covenant, and Agreement, for securing the Payment of Money only (where the Money so secured shall not be also charged or secured upon or issuing out of any Real or Personal Property), shall be liable to Stamp Duty in manner following; (that is to say), where there shall be only one Obligor or Covenantor or Person liable to pay such Money, or where the Obligors, Covenantors or Persons liable shall be all resident in *Great Britain*, or shall be all resident in *Ireland*, such Bond, Covenant, or Agreement shall be charged with the Stamp Duty payable in that Part of the United Kingdom of *Great Britain* and *Ireland*, in which such Obligor or Obligors, Covenantor or Covenantors, or Person or Persons liable, shall *bonâ fide* reside at the Time of the Execution of such Bond, Covenant, or Agreement; and where some or one of several Obligors, Covenantors, or Persons liable to the Payment of the Money secured by any such Bond, Covenant, or Agreement, shall at the Time of the Execution thereof be *bonâ fide* resident in *Great Britain* or elsewhere not in *Ireland*, and some other or others shall be *bonâ fide* resident in *Ireland*, the Residences of such Persons shall be respectively truly described and expressed in such Bond, Covenant, or Agreement; and such Bond, Covenant, or Agreement shall be charged with the Stamp Duty payable in *Great Britain*, and not with any further or other Stamp Duty: Provided always, that the Payment of any Rent or of any Annuity, shall be deemed to be the Payment of Money within the Meaning of this Act.

III. Provided always, and be it further enacted, That nothing in this Act contained shall be construed to extend in any case to alter or affect the Stamp Duties payable in respect of Bills of Exchange or Promissory Notes, or to charge with Stamp Duty any Cheques, Drafts, or Orders, which are not now liable to such Duty.

Nothing in this Act to affect Stamp Duties on Bills of Exchange.

IV. And be it further enacted, That every Deed, Bond, Covenant, Agreement, or other Instrument, stamped according to the Provisions of this Act, shall and may, so far as may respect the Stamp Duties thereon, be given in Evidence in any and every Court of Law or Equity, either in *Great Britain* or *Ireland*.

Stamp Deeds to be given in Evidence.

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