ANNO QUARTO

GEORGII IV. REGIS.

****

C A P. LXXVIII.

An Act to grant additional Stamp Duties on certain Proceedings in the Court of Chancery and in the Equity Side of the Court of Exchequer in *Ireland*. [18th *July* 1823.]

WHEREAS under and by virtue of certain Acts of the present Session of Parliament, for the better Administration of Justice in the Court of Chancery and in the Equity Side of the Court of Exchequer in *Ireland*, divers Sums of Money will become annually payable out of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, for Salaries to Masters in Ordinary in the Court of Chancery, and to the Chief Remembrancer of the Court of Exchequer in *Ireland*, in lieu of all Fees, and for certain Allowances to such Masters and to such Chief Remembrancer resigning or retiring from their Offices; and it is reasonable, in order to meet the said Charges, that certain Duties of Stamps herein-after specified should be granted and paid for, upon, and in respect of several Proceedings in the Office of such Masters and of such Chief Remembrancer, heretofore liable to the Payment of certain Fees: 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 Expiration of Ten Days next after the passing of this Act there shall be

The Stamp Duties specified in Schedule annexed to be paid.

granted,

granted, raised, levied, collected, and paid in *Ireland* unto His Majesty, His Heirs and Successors, for and in respect of the several Instruments, Articles, Matters, and Things mentioned, enumerated, and described in the Schedule to this Act annexed, the several Sums of Monies and Duties as they are respectively inserted, described, and set forth in Words and Figures in the said Schedule, and in every Part thereof, over and above and in addition to any Stamp Duties or other Duties payable by Law for, upon, or in respect of the said several Matters and Things, or any of them respectively; and that the said Schedule, and every Clause, Regulation, Matter, and Thing therein respectively contained, shall be and be deemed, taken, and considered as Part of this Act.

Duties to be under the Management of the Commissioners of Stamps in Ireland.

II. And be it further enacted, That the said Duties shall be under the Care and Management of the Commissioners of Stamps in *Ireland*, and shall be and be deemed and construed to be Stamp Duties; and that the several Duties, Penalties, Clauses, and Matters contained in this Act, shall be subject to the several Rules, Regulations, and Provisions contained in an Act passed in Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the several Stamp Duties in* Ireland, *and also several Acts for the Collection and Management of the said Duties, and to grant new Stamp Duties in lieu thereof, and to make more effectual Regulations for collecting and managing the said Duties*, so far as the same shall be respectively applicable, and save as herein-after is otherwise expressly provided.

56 G. 3. c. 56.

Duties to be paid in British Currency, except a Duty of 10*d.* specified in Schedule.

III. And be it further enacted, That the Duties by this Act granted and made payable shall be paid and payable according to the Amount thereof in *British* Currency, except a Duty of Ten-pence in the said Schedule inserted, which shall be paid and payable according to the Amount thereof in *Irish* Currency.

Separate Marks shall be used to distinguish the Duties as applicable to the several Proceedings, and the Stamps shall have the Words "Chancery Fund" and "Exchequer Fund" respectively, &c.

IV. And be it further enacted, That separate and particular Types, Marks, and Stamps shall be kept and used for denoting and marking on Vellum, Parchment, or Paper the several and respective Duties granted by this Act, as applicable to the several Proceedings in the Schedule to this Act annexed, in the Court of Chancery and in the Equity Side of the Court of Exchequer; and that each and every of such Types, Marks, and Stamps shall have marked or expressed thereon the Words "Chancery Fund" and "Exchequer Fund" respectively, exclusive of and besides such other Words, or such Marks, Figures, or Devices, as may be deemed necessary for denoting and marking on Vellum, Parchment, or Paper the said several and respective Stamp Duties payable thereon respectively; and that such Types, Marks, and Stamps shall be the only true and lawful Types, Marks, and Stamps for the stamping and impressing of all Vellum, Parchment, and Paper, to denote the Payment of the Stamp Duties so granted by this Act, as applicable to such Proceedings in the Courts of Chancery and Exchequer respectively; and that such Types, Marks, and Stamps shall not be used or deemed to denote any Stamps save those granted by this Act; and that if at any Time there shall not be any such Type, Mark, or Stamp denoting precisely any of the

Stamp Duties which shall from Time to Time be so payable, or if it shall for any other Reason be thought fit and expedient so to do, it shall be lawful for the Commissioners of Stamps 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, or Paper chargeable with such Duties to be stamped or marked with the same; and it shall and may be lawful for the said Commissioners to direct that such Devices, Stamps, or Marks shall be used as may express the Amount of the Duty either directly in Words and Figures, or in any other Manner whatsoever, whereby the same shall or may be sufficiently denoted, at their Discretion.

Stamps for denoting the Duties may be changed.

V. And be it further enacted, That the Devices, Types, Stamps, or Marks used or to be used for denoting on Vellum, Parchment, and Paper the Payment of any of the Stamp Duties granted by this Act, which shall be payable from Time to Time, may be discontinued, changed, varied, or altered from Time to Time, and new or other Devices, Types, Stamps, or Marks may be used in lieu of the Devices, Types, Stamps, or Marks so discontinued, 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 in *Ireland* for the Time being, shall think fit; provided that whenever any of the Devices, Types, Stamps, or Marks aforesaid 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 shall be used.

Stamps not marked as herein mentioned to be of no Effect.

VI. And be it further enacted, That such Types, Marks, or Stamps, having the Words "Chancery Fund" or "Exchequer Fund" respectively impressed thereon, together with such other Words, Figures, and Devices as before mentioned, shall be the only proper Types, Marks, and Stamps for denoting the several Duties granted by this Act; and that all Vellum, Parchment, or Paper not marked with such Types, Stamps, or Marks, shall be of no other Effect than if the said Matters respectively had been written or printed on Vellum, Parchment, or Paper not marked or stamped, although any other Stamps or Stamp may be impressed thereon of the Amount by Law required, or of any greater Amount; and all Persons who shall so write or print any such Article, Matter, or Thing respectively on any Paper, Vellum, or Parchment having any such improper Stamp or Stamps thereon, 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, Parchment, or Vellum not marked or stamped.

VII. And

Part of the Writing to be on the Stamp, &c.

VII. And be it further enacted, That all Matters and Things, in respect whereof any of the said Stamp Duties shall be payable by this Act, 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 be placed on the Vellum or Parchment or Paper thereof; and such Writing or Printing shall from thence be 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 whatsoever, upon pain that any Person who shall so write, engross, or print or stamp, or caused to be written, engrossed, or printed or stamped any such Writing, Matter, or Thing, contrary to the true Intent and Meaning hereof, shall for every such Offence forfeit the Sum of Ten Pounds.

Penalty 10*l*.

Instruments not having by Accident, &c. the proper Stamp, if brought to the Stamp Office in Dublin within 60 Days, shall be properly stamped.

VIII. And be it further enacted, That when any Instrument, Article, Matter, or Thing charged with a Duty by this Act, marked with any Type, Device, or Mark authorized by this Act, shall have been engrossed or written on Parchment, Vellum, or Paper not duly stamped with the proper Amount of Duty, 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 Instruments, then and in every of the said Cases, if such Instrument shall within Sixty Days from the Preparation or 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 any Penalty payable 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.

In Cases where Instruments not executed, or not used for the Purposes intended, whereby Duties would be sustained by the Parties, Commissioners empowered to give appropriate Stamps in lieu of those kept at the

IX. 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 Deed or Instrument, Article, Matter, or Thing written or printed upon any stamped Vellum, Parchment, or Paper marked and stamped as required by this Act, with the appropriate Stamp for any of the Duties granted by this Act, hath not been executed or signed by any Party or Parties, or that such Vellum, Parchment, or Paper hath not been used for any of the Purposes for which the same was or were intended, or that any Form of any Instrument whatever, printed with Blanks to be filled up according to each Case, hath by the Death of any Party, Repeal of any Act of Parliament,

Parliament, or other Event or Fatality, become unfit for the Purpose intended, and 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 should produce such Proof delivering such stamped Vellum, Parchment, or Paper as aforesaid, and delivering 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 such appropriate Stamps to denote the several and respective Duties granted by this Act, which shall be stamped, marked, or impressed on the stamped Vellum, Parchment, or Paper so then delivered in, or to denote any of the other Duties granted by this Act which may be required, the Persons so requiring the same first paying the Difference of Amount in that Behalf (if any): Provided always, that such stamped Vellum, Parchment, or Paper so delivered in shall be brought to the Commissioners of Stamps at the Stamp Office in *Dublin*, within Six Calendar Months next after such Deed or Instrument shall have been engrossed or written, or such blank Form shall have been rendered unfit for the Purpose intended, if the same shall belong to any Person or Persons resident in *Dublin*, or within Ten Miles of the Castle of *Dublin*, or within Twelve Calendar Months if the same respectively shall belong to Persons resident elsewhere: Provided also, that the said Commissioners, or any Officer under their Authority, shall not be required or obliged to impress on any Paper, Parchment, or Vellum so brought, any Stamp or Mark which shall then be confined to Paper having the Water Mark of the said Stamp Office.

those so become unfit for Use.

Conditions.

X. And be it further enacted, That separate and distinct Accounts shall be kept by the Commissioners of Stamps, and by and under their Directions, of all Sums which shall from Time to Time be received by, from, or under the said respective Duties so made payable by this Act; and Copies of such Accounts shall from Time to Time, that is to say, on the First *Monday* in every Calendar Month, and as much oftener as the Nature of the Case shall admit of, be furnished to the Receiver General of Stamp Duties; and such Receiver General, as speedily as possible after receiving every such Account, shall, out of the Money in his Hands, or out of the first Money that shall come to his Hands, pay into the Receipt of His Majesty's Exchequer in *Dublin* what shall remain of all and every Sum and Sums appearing thereby to have been so received on account of the said Duties respectively; and all and every Sum and Sums so paid into the Receipt of the said Exchequer, shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, until Provision shall be otherwise made by Parliament.

Separate Accounts to be kept of the Duties.

Money to be paid into the Exchequer, and carried to the Consolidated Fund.

XI. And be it further enacted, That separate and distinct Accounts shall be kept at the Receipt of His Majesty's Exchequer in

Accounts shall also be kept at the

Exchequer of the Sums received on account of the Duties and of the Salaries paid to the Masters in Chancery and to the Chief Remembrancer of the Exchequer.

Accounts to be transmitted to the Chief Secretary of Ireland, to be laid before Parliament.

in *Dublin*, of all and every Sum and Sums so paid into the Receipt of the said Exchequer on account of the said Duties granted by this Act, and also of all Salaries and Allowances which shall be paid out of the Consolidated Fund to the Masters in Ordinary in the said Court of Chancery, and to the Chief Remembrancer of the said Court of Exchequer from Time to Time for the Time being, and to any such Masters, or any such Chief Remembrancer, who shall have resigned their Offices respectively, under or by virtue of the said Acts of this present Session of Parliament for the better Administration of Justice in the Court of Chancery and in the Equity Side of the Court of Exchequer in *Ireland*; and that such Accounts, as also the Accounts by this Act required to be kept by the Commissioners of Stamps of all Sums received on account of the Duties made payable by this Act, shall be transmitted by the proper Officer in the said Receipt of Exchequer, and by the Secretary to the said Commissioners of Stamps, to the Office of the Chief Secretary of the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, within Fourteen Days next after the Fifth Day of *January* One thousand eight hundred and twenty-four, and in like manner within Fourteen Days next after the Fifth Day of *January* in every succeeding Year, and shall be laid before both Houses of Parliament within One Month after such Fifth Day of *January* if Parliament shall be then sitting, or otherwise within Fourteen Days after the then next Meeting of Parliament.

SCHEDULE to which this Act refers.

SCHEDULE of the Duties of Stamps which are to be paid and payable for and in respect of the first Sheet or Piece of Vellum, Parchment, or Paper upon which the several Instruments, Matters, and Things herein mentioned, relating to the Business of the Office of any Master in the Court of Chancery, or relating to the Equity Side of the Court of Exchequer, in Ireland, shall be respectively written or printed, and which Duties shall be payable over and above any other Duties payable by Law on the like Proceedings.

	£	s.	d.
AFFIDAVIT, AFFIRMATION, OR DEPOSITION.—Taken in any Cause in Court	0	0	10
——— Foreign, and not in a Cause in Court	0	2	6
ANSWER.—Which shall be sworn by any Defendant, for each Defendant so sworn	0	1	0
Any Schedule to such Answer, for each Defendant sworn to such Schedule	0	1	0
DEDIMUS.—On the Return thereof	0	2	6
INTERROGATORIES AND DEPOSITIONS.—On the Return thereof	0	2	6
SUMMONS.—On every Summons which shall actually issue on a Reference, or any other Proceedings	0	13	0
CERTIFICATES.—On every Certificate, except Certificates at the Foot of Bills of Costs	0	6	6
——— On every Certificate at the Foot of any Bill of Costs where the Amount, as furnished or claimed by such Bill, shall not exceed the Sum of £50	0	10	6
——— Where such Amount shall exceed the Sum of £50, for every Sum of £10, or fractional Part of £10 above £50, an additional Sum of	0	3	0
RECOGNIZANCE.—Any Recognizance taken or acknowledged, for each Cognizor	0	6	6
INROLLING DEEDS.—Any Fiat or Acknowledgment for inrolling any Deed	0	6	6
REPORTS.—Any Report under Interlocutory Order	1	1	0
——— Under Decretal Order, pronounced in a short Cause	2	2	0
——— Under Decretal Order, pronounced in a long Cause	3	3	0
NOTICES.—Any Notice, Advertisement, or Posting to sell Lands pursuant to any Decree, or to set Lands pursuant to any Order or Decree	1	1	0
LEASES AND DEEDS.—Any Lease, and any Counterpart thereof, where the usual printed Form will suffice	0	5	0
——— Any other Deed where the usual printed Form will suffice	0	10	0
——— Any Lease, and any Counterpart thereof, where the Contract is of so special a Nature that a special Conveyance shall be prepared and engrossed	1	1	0
——— Any other Contract of such special Nature	2	2	0

	£	s.	d.
LEASES AND DEEDS—*continued.*			
——— Any Deed executed by any Master in Chancery, or by the Chief Remembrancer in the Court of Exchequer, in the Name of any Party in a Cause refusing or declining to execute such Deed, or residing out of the Jurisdiction of the Court of Chancery or Exchequer respectively, for each Person so declining or refusing, or residing beyond such Jurisdiction	0	5	0
——— Any Deed of any other Sort which any Master in Chancery, or the Chief Remembrancer of the Court of Exchequer, shall be required to execute - - - - - - - -	2	3	0
Any Answer signed by any Master in Chancery, or by such Chief Remembrancer as Guardian of any Minor, or by any Master as Committee of the Estate of any Lunatic - - - - - - -	0	10	6
Any Approbation, signed by any Master, or by such Chief Remembrancer, for the Sale or Transfer of Stock - - - - - -	0	10	6
Any Commission of Lunacy - - - - - - -	4	11	0
Any Petition signed and approved of by any Master, or by such Chief Remembrancer as Guardian of any Minor, or by any Master as Committee of any Lunatic - - - - - - - -	0	6	6

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