ANNO SEXTO

GEORGII IV. REGIS.

C A P. XLI.

An Act to repeal the Stamp Duties payable in *Great Britain* and *Ireland* upon the Transfer of Property in Ships and Vessels, and upon Bonds and Debentures required to be given in relation to the Duties, Drawbacks, and Bounties of Customs or Excise; and to grant other Duties of Stamps on such Bonds and Debentures.

[10th *June* 1825.]

WHEREAS it is expedient to repeal the several Stamp Duties now payable in *Great Britain* and *Ireland* respectively, upon Conveyances, so far as relates to any Conveyance, Assignment, or Transfer of Property of or in any Ship or Vessel; and also to reduce the Stamp Duties payable upon Bonds given for or in respect of any of the Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any other Matter or Thing relating thereto in *Great Britain* or *Ireland* respectively, or payable upon Debentures or Certificates for entitling any Person to receive any Drawback or Bounty payable out of the Revenue of Customs or Excise; 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,

Stamp Duties on Bills of Sale, &c. of Vessels to cease.

and by the Authority of the same, That from and after the passing of this Act all Stamp Duties now payable in *Great Britain* and *Ireland* respectively, upon or in respect of any Bill of Sale, or any Conveyance, Assignment, or other Deed or Instrument whatever, for the Sale, Transfer, or other Disposition, either absolutely or by Way of Mortgage, or otherwise, of any Ship or Vessel, or any Part, Interest, Share, or Property of or in any Ship or Vessel, shall wholly cease, determine, and be no longer paid or payable; any thing in any Act or Acts of Parliament contained to the contrary thereof in anywise notwithstanding.

Stamp Duties on Bonds given under the Direction of the Commissioners of Customs or Excise, and on Debentures or Certificates for receiving Drawbacks or Bounties to cease.

II. And be it further enacted, That from and after the passing of this Act, all Stamp Duties now payable in *Great Britain* and *Ireland* respectively, upon any Bond given pursuant to the Directions of any Act of Parliament, or by the Direction of the Commissioners of Customs or Excise, or any of their Offices, for or in respect of any of the Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any other Matter or Thing relating thereto, and also all Stamp Duties now payable in *Great Britain* and *Ireland* respectively, upon Debentures or Certificates for entitling any Person to receive any Drawback of any Duty or Duties, or Part of any Duty or Duties of Customs or Excise, or any Bounty payable out of the Revenue of Customs or Excise for or in respect of any Goods, Wares, or Merchandize exported, or shipped to be exported, from *Great Britain* or *Ireland* respectively to any Part beyond the Seas, shall respectively cease and determine, and be no longer paid and payable; and that in lieu thereof, from and after the passing of this Act, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, throughout the United Kingdom of *Great Britain* and *Ireland*, the Stamp Duties following; that is to say, for and upon every Bond given pursuant to the Directions of any Act of Parliament, or by the Direction of the Commissioners of Customs or Excise, or any of their Officers, for or in respect of any of the Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any other Matter or Thing relating thereto, (except Bonds and other Securities exempted from Stamp Duty by any Act in force for the Encouragement of the *British* Fisheries, or relating to the Exportation of Tobacco from His Majesty's Warehouses, and except Coast Bonds, or Bonds relative to the carrying of Goods and Merchandize Coastwise, given pursuant to any Act in force for the Relief of the Coast Trade of *Great Britain* and *Ireland*, or pursuant to the Directions of any Proclamation or Order in Council by His Majesty, His Heirs and Successors), the Sum of Five Shillings; for and upon every Debenture or Certificate for entitling any Person or Persons to receive any Drawback of any Duty or Duties, or Part of any Duty or Duties of Customs or Excise, or any Bounty payable out of the Revenue of Customs or Excise, for or in respect of any Goods, Wares, or Merchandize exported, or shipped to be exported, from *Great Britain* or *Ireland* respectively, to any Parts beyond the Seas, (except Debentures or Certificates for Bounty exempted from Stamp Duty by any Act or Acts of Parliament in force for granting a Bounty on the Exportation of Linen or Sail Cloth), the Sum of Five Shillings.

The following Duties to be paid, viz. On Bonds, and on Debentures or Certificates, 5s.

III. And be it further enacted, That the Duties hereby granted shall be under the Care and Management of the Commissioners for the Time being appointed to manage the Duties on Stamped Vellum, Parchment, and Paper in *Great Britain* and *Ireland*, or the major Part of them respectively; and the said Commissioners are hereby respectively empowered and required to provide proper and sufficient Stamps or Dies for expressing and denoting the several Duties hereby granted, on the Amount thereof, upon the Vellum, Parchment, or Paper chargeable therewith, and to alter and renew such Stamps or Dies from Time to Time, as Occasion shall require, and also to employ such Officers and Persons under them, and to do all such other Acts and Things as shall be deemed necessary or expedient for effectually raising and collecting the 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 respectively 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.

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

IV. And be it further enacted, That from and after the passing of this Act, if any Agent or other Person who shall be required by any Act of Parliament, or by the Direction of the Commissioners of Customs or Excise, or any of their Officers, to give or enter into any Bond for or in respect of any Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any Matter or Thing relating thereto, shall include in one and the same Bond any Goods or Things *bonâ fide* belonging to more Persons than one, not being Copartners, or Joint Tenants, or Tenants in Common, every such Agent or other Person shall, for every such Offence, forfeit and pay the Sum of Fifty Pounds.

Penalty on Agents including in the same Bond Goods belonging to more Persons than One, not being Partners, &c. 50*l*.

V. And be it further enacted, That all the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties contained in and imposed by the several Acts of Parliament relating to the Duties hereby repealed, and the several Acts of Parliament relating to any prior Duties of the same Kind or Description, shall be of full Force and Effect with respect to the Duties hereby granted, and to the Vellum, Parchment, and Paper, Instruments, Matters, and Things charged or chargeable therewith, and to the Persons liable to the Payment of the said Duties, as far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in Execution for the raising, levying, collecting, and securing of the said Duties hereby granted, and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated and specially enacted, with reference to the said Duties hereby granted.

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

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