

ANNO SEXTO

GEORGII IV. REGIS.

CAP. LXXIX.

An Act to provide for the Assimilation of the Currency and Monies of Account throughout the United Kingdom of *Great Britain* and *Ireland*.

[27th *June* 1825.]

WHEREAS the Pound Sterling in *Great Britain* and *Ireland* respectively is, according to the Currency of each, divisible into Twenty Shillings, and the Shilling in *Great Britain* and *Ireland* respectively is, according to the said Currency of each, divisible into Twelve-pence; but the Silver Coin which represents a Shilling of the Money of *Great Britain* is paid and accepted and taken as representing One Shilling and One Penny of the Currency of *Ireland*, and the Pound Sterling of the Currency of *Great Britain* is, at the Par of Exchange, paid, accepted, and deemed as equivalent to One Pound One Shilling and Eight-pence of the Currency of *Ireland*; and any Sum of *British* Currency is, at the same Par of Exchange, paid, accepted, and deemed as equivalent to an Amount of Pounds, Shillings, and Pence of the Currency of *Ireland* greater by One-twelfth Part than the expressed Amount of Pounds, Shillings, and Pence of the Currency of *Great Britain* contained in such Sum; and any Sum of *Irish* Currency is, at the same Par of Exchange, paid, accepted, and deemed as equivalent to an Amount of Pounds, Shillings, and Pence of the Currency of *Great Britain*, less by One-thirteenth Part than the expressed Amount of Pounds, Shillings, and Pence of the Currency of *Ireland*, contained in such

Sum: And whereas great Complexity of Accounts between Persons residing within the different Parts of the same United Kingdom of *Great Britain* and *Ireland*, and other Inconveniences, arise from the said Difference of Currencies; and it is expedient that the Currency of *Ireland* should be assimilated to the Currency of *Great Britain*, without disturbing the Relation between Debtor and Creditor, and that there should be hereafter one uniform Currency for the United Kingdom, and that the Values of the Monies of Account in *Ireland*, and of the Monies of Account in *Great Britain*, should in all Cases whatever be assimilated to each other: 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,

The Currency of Great Britain shall be the Currency of the United Kingdom;

That on and from and after the Commencement of this Act, the Currency of *Great Britain* shall be and become and is hereby declared to be the Currency of the whole United Kingdom of *Great Britain* and *Ireland*; and that on and from and after the Commencement of this Act, all Receipts and Payments, and all Gifts, Grants, Contracts, Bargains, Sales, Agreements, and Stipulations, and all written Bonds, Bills, Notes, Drafts, Acceptances, Receipts, Acknowledgments, Undertakings, or Securities for Money, and all Transactions, Dealings, Matters, and Things whatsoever relating to Money, or involving or implying the Payment of Money, or the Liability to pay any Money, which shall be had, made, done, executed, or entered into in any and every Part of the said United Kingdom, shall be had, made, done, executed, and entered into according to such Currency of *Great Britain*, so becoming the Currency and lawful Money of the United Kingdom of *Great Britain* and *Ireland*, and not according to any Currency, or as Money hath been or may be valued in any particular Part of the said United Kingdom, or in any other Manner than according to such Currency of the said United Kingdom, except as herein-after is specially provided; and that all such Receipts, Payments, Gifts, Grants, Contracts, Bargains, Sales, Agreements, Stipulations, Bonds, Bills, Notes, Drafts, Acceptances, Acknowledgments, Undertakings, Securities, Transactions, Dealings, Matters, and Things shall be held, deemed, construed, and taken to be had, made, executed, done, and entered into according to such Currency of *Great Britain*, so becoming the Currency and lawful Money of the United Kingdom of *Great Britain* and *Ireland*, and in reference to Money of the Value and Description circulating in *Great Britain* at the Time of the passing of this Act, unless the contrary be proved to have been the Intention of the Parties concerned; any Law, Statute, Usage, or Custom in force in any Part of the said United Kingdom at any Time before the passing of this Act, to the contrary in anywise notwithstanding.

and all Receipts, Payments, Contracts, and Dealings shall be made in such Currency;

and shall be held to be made in such Currency, unless the contrary be proved.

All Contracts, Debts, &c. in Irish Currency, made or contracted previous to Commencement of this Act, shall be carried into

II. And be it further enacted, That all Gifts, Grants, Contracts, Bargains, Sales, Agreements, and Stipulations, and all Bonds, Bills of Exchange, Promissory Notes, Drafts, Acceptances, Receipts, Acknowledgments, Undertakings, and Securities for Money, and all Debts due or to grow due under or by virtue of any Recognizance, Statute, Judgment, Award, Bond, Lease, or other Specialty, or by virtue of any Simple Contract, written or parol, and all Transactions, Dealings, Matters, and Things whatsoever relating

to Money, or involving or implying the Payment of Money, or the Liability to pay any Money which shall have been or shall be acknowledged, confessed, awarded, executed, had, made, done, or entered into, at any Time before the Commencement of this Act, according to or with Reference to the Currency of *Ireland*, or as Money shall, before the Commencement of this Act, have been valued or named in *Ireland*, shall, from and after the Commencement of this Act, be construed and carried into Effect, and shall be paid, discharged, and satisfied, according to the Amount thereof respectively in such *British* Currency, so becoming the Currency of the said United Kingdom as aforesaid, to be calculated in Manner following; that is to say, that every Sum of the Currency of *Ireland*, then due or thereafter to grow due, or to be accounted for in any Way under and by virtue of any such Gift, Grant, Contract, Bargain, Sale, Agreement, Stipulation, Bond, Bill of Exchange, Promissory Note, Draft, Acceptance, Receipt, Acknowledgment, Undertaking, or Security for Money, or for or in respect of any such Debt, Recognizance, Statute, Judgment, Award, Bond, Lease, Specialty or Simple Contract, written or parol, or for or in respect of any such Transaction, Dealing, Matter, or Thing relating to Money or Liability as aforesaid, shall be equivalent to, and shall be stated as, and shall be liable to be paid, discharged, satisfied, and accounted for by a Sum of such Currency of the United Kingdom, less by One-thirteenth Part than the Amount of such Sum expressed according to the Currency of *Ireland*, in like Manner to all Intents and Purposes as if such Sum in the Currency of the said United Kingdom less by One-thirteenth Part than the Sum of the Currency of *Ireland*, to which such Sum in the Currency of the United Kingdom is to be and be deemed equivalent, had been mentioned and expressed in any and every such Grant, Contract, Bargain, Sale, Agreement, Stipulation, Bond, Bill of Exchange, Promissory Note, Draft, Acceptance, Receipt, Acknowledgment, Undertaking, or Security for Money, or for or in respect of any such Debt, Recognizance, Statute, Judgment, Award, Bond, Lease, Specialty or Simple Contract, written or parol, or for or in respect of any such Transaction, Dealing, or other Matter or Thing relating to Money, at the Time when such Grant, Contract, Bargain, Sale, Transaction, Dealing, Agreement, Stipulation, Bond, Bill of Exchange, Promissory Note, Draft, Acceptance, Receipt, Acknowledgement, Undertaking, or Security for Money, Debt, Recognizance, Statute, Judgment, Award, Bond, Lease, Specialty or Simple Contract, written or parol, or other Transaction, Dealing, Matter, or Thing respectively, was actually acknowledged, confessed, awarded, executed, had, made, done, or entered into; any Condition, Agreement, or Clause in or relating to any such Grant, Contract, Bargain, Sale, Transaction, Dealing, Matter, or Thing aforesaid to the contrary in any wise notwithstanding.

effect, and satisfied by Payment in British Currency of 12-13ths of the Amount, according to Irish Currency.

III. And whereas by an Act made in the Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to consolidate into one Fund all the Public Revenues of* Great Britain *and* Ireland, *and to provide for the Application thereof to the general Service of the United Kingdom;* it is among other Things enacted, that for the producing Uniformity in all Returns and

56 G. 3. c. 98. § 26. requiring that the Amount of certain public Accounts should be

stated in British Currency.

and Statements to Parliament with respect to the Public Revenue and Expenditure of the United Kingdom, all Accounts of all Receipts and Payments which shall be made of any of the Public Revenues, Duties, or Taxes in *Ireland*, and also all Accounts of all Payments into and Issues out of the Receipt of the Exchequer in *Ireland*, shall be kept in such Form and Manner that the Total Amount of all Sums under each respective Head of Account, in all Accounts and Papers relating to Accounts to be laid before Parliament, shall be stated in *British* Currency, and that it shall be lawful for His Majesty's Commissioners of the Treasury of the United Kingdom at any Time to give such Orders and Directions as to them shall seem fitting and expedient for accomplishing the Purposes by the said Act intended to be carried into Effect: And whereas it is expedient to make further Provisions for the producing complete Uniformity in all Accounts, Statements, and Returns whatever, relating to the Public Revenue and Expenditure; be it therefore enacted, That from and after the Commencement of this Act, all Duties of Customs, Excise, Taxes, Stamps, and Postage, and all Rents and Revenues payable to His Majesty, His Heirs and Successors, and all other public Dues and Duties, and Revenues whatever payable in *Ireland*, and all Drawbacks, Bounties, or Allowances in respect of any such Duties shall cease to be estimated in *Irish* Currency, and shall be converted into *British* Currency in all Cases where the same are not payable in *British* Currency at the Time of the Commencement of this Act; and shall be estimated, levied, collected, received, accounted for, and paid by the several Commissioners and Officers under whose Management such Duties, Drawbacks, Bounties, or Allowances are collected, accounted for, and paid, in *British* Currency, so becoming the Currency and lawful Money of the United Kingdom, to be calculated after the Rate of Twelve-thirteenth Parts as aforesaid, of the Sums which were to have been respectively paid in *Irish* Currency; and that the public Debt, Stocks, Funds, Annuities, Debentures, Treasury Bills, and Securities, payable or transferrable at the Bank of *Ireland*, or payable in *Ireland*, and all Dividends and Interests thereon, and all Payments thereout, shall cease to be estimated in *Irish* Currency, and shall be converted into *British* Currency, to be calculated in Manner directed by this Act, and shall be estimated, transferred, received, paid, and accounted for, according to the Amount thereof in *British* Currency, so becoming the Currency and lawful Money of the United Kingdom; and that all Accounts, Entries, Books, Papers, Returns, Statements, Writings, Certificates, Receipts, and Documents whatsoever, relating to the said Duties and Drawbacks, or to such public Debt, Stocks, Funds, Annuities, Debentures, Treasury Bills, or Securities, or to the Dividends or Interest thereon, or to any Receipts and Payments whatever relating to the same, shall be made up and kept and stated in the Currency and lawful Money of the United Kingdom, to be calculated as aforesaid; and in no other Currency nor according to any other Amount whatever; any Law, Statute, Usage, or Custom to the contrary in anywise notwithstanding.

All Duties and public Revenues, and all Funds and public Debts, shall be estimated in British Currency, and the Accounts thereof kept accordingly.

Not to affect the real Value in Gold or Silver Coin of

IV. Provided always, and be it declared and enacted, That this Act, or any thing therein contained, shall not be deemed or held to increase or decrease or alter the Quantity of Gold or Silver Coin to

be

be paid or payable in Discharge of, or in any way in Reference to, any public Revenue or Debt, or in Discharge of or in Reference to any Sum or Sums of Money contained or mentioned in any Act or Acts of Parliament in force at any Time prior to the Commencement of this Act; nor in any Manner to affect or take away any Franchise, Right, Benefit, Privilege, or Advantage, resulting from the Possession of any Lands, Tenements, Rents, or Property, of the Value mentioned in any Act or Acts of Parliament; nor to increase or decrease or alter the Quantity of Gold or Silver Coin, to be paid or payable in Discharge of or in Reference to any Sum or Sums of Money due or payable at the Time of the passing of this Act, or which may become due or payable at any Time after the Commencement of this Act, under the Authority or by virtue of any Usage or Custom which shall be in force prior to the Commencement of this Act; nor to increase or decrease or alter the Quantity of Gold or Silver Coin to be paid in Discharge of or in Reference to any Sum or Sums of Money contained or mentioned in any Law or Bye-law of any Corporation or other public Body, or payable under any Authority whatsoever, at any Time before the Commencement of this Act.

the public Revenues, or of any Sums in Acts of Parliament.

V. And whereas in the converting of Monies of *Irish* Currency into *British* Currency, certain Fractional Parts of a Penny frequently arise, such Fractional Parts being invariably Four, Eight, Twelve, Sixteen, Twenty, Twenty-four, Twenty-eight, Thirty-two, Thirty-six, Forty, Forty-four, or Forty-eight Fifty-second Parts of a Penny *British* Currency respectively; and in all Returns from the Exchequer of *Ireland* to the Commissioners of the Treasury, under the Directions of the said recited Act of the Fifty-sixth Year of the Reign of His late Majesty, the Sums, as stated in *British* Currency, consist of Pounds, Shillings, Pence, and such fractional Parts of a Penny as aforesaid; but such fractional Parts are not capable of being represented in actual Receipts and Payments of Money by any current Coin; and it is expedient, in order to prevent Uncertainty in all Receipts and Payments, public and private, of Money so converted into *British* Currency from *Irish* Currency, that a Scale should be adopted, by which such Uncertainty should be obviated; be it therefore enacted, That whenever, at any Time after the Commencement of this Act, upon the Calculation of any Amount of Money converted into *British* Currency from *Irish* Currency, there shall be any Fraction of a *British* Penny, not exceeding Four Fifty-second Parts of a Penny, no Sum of Money whatever shall be asked, demanded, taken, received, or paid, on account of any such Fraction; and that in all Receipts and Payments whatsoever, public or private, of any Amount of Money converted into *British* Currency from *Irish* Currency, upon the Calculation of which Amount there shall appear any Fraction of a *British* Penny, exceeding Four Fifty-second Parts of a Penny, the several Fractions of Eight, Twelve, and Sixteen Fifty-second Parts of a Penny shall be considered as equivalent to One Farthing; and the Fractions of Twenty, Twenty-four, Twenty-eight, and Thirty-two Fifty-second Parts of a Penny shall be considered as equivalent to One Halfpenny; and the Fractions of Thirty-six, Forty, and Forty-four Fifty-second Parts of a Penny shall be considered as equivalent to Three Farthings; and the Fraction of Forty-eight Fifty-second Parts

To provide for the Payment of Fractions of a Penny British Currency, resulting from the converting of Irish Currency into British.

In Receipts and Payments of Money converted into British from Irish Currency, no Payment shall be required in respect of the Fraction of 4-52d Parts of 1*d.* 8, 12, and 16-52d Parts of a Penny equal to ¼*d.* 20, 24, 28, and 32, equal to ½*d.* 36, 40, and 44, equal to ¾*d.*;

and 48 equal to 1*d.*; and shall be received and paid accordingly;

Parts of a Penny shall be considered as equivalent to One Penny; and that the Sums of One Farthing, One Halfpenny, Three Farthings, and One Penny, *British* Currency respectively, shall and may be demanded and taken and received, and shall be paid and satisfied in *British* Copper Coin, in all Receipts and Payments whatever of the Amount of any such Money so converted into *British* Currency from *Irish* Currency, as equivalent and equal to the said several before-mentioned Fractions of a *British* Penny respectively; and that all Sums under the Amount of Twelve-pence *Irish* Currency shall and may be demanded, taken, and received, and shall be paid and satisfied in *British* Copper Coin; and the Amount of the Fractions of a Penny, which shall result on converting such Sums of *Irish* Currency into *British* Currency, shall be calculated and paid in Manner hereinafter directed according to the several Rates aforesaid.

Sums under 12*d.* Irish shall be paid in British Copper Coin, according to the said Rates.

On converting Irish Funds into British, all Pence and Fractions of a Penny of the Principal Sum shall be paid with the Dividend, at the Bank of Ireland;

VI. And for the Purpose of facilitating the Calculation of the Interest payable to the Proprietors of any public Stocks or Funds in *Ireland*, when the Principal shall be converted into *British* Currency; be it enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom, to direct that the Governor and Company of the Bank of *Ireland* shall pay, and it shall and may be lawful for the said Governor and Company, and they are hereby authorized and empowered to pay, or cause to be paid, to the Person or Persons who shall be entitled to receive the Dividends upon any such Stocks or Funds, at the first or any other Time when any such Person or Persons shall receive any such Dividend after the passing of this Act, all Pence and all Fractions of a Penny of the Amount so converted into *British* Currency, of the Capital or Principal Sum of any such Stocks or Funds upon which such Dividends shall be payable respectively; provided that such Payment shall not in any case exceed One Shilling to any One Proprietor of any Sum in any One of such Stocks or Funds; and that the Amount of the Capital or Principal Sum remaining to each Proprietor shall be thereby made to consist of Pounds and Shillings only of the Currency of the United Kingdom.

and repaid to the Bank by Commissioners for the Reduction of the National Debt.

VII. And be it further enacted, That the Governor and Company of the Bank of *Ireland* shall, upon making up their Books preparatory to the Payment of each and every Half-yearly Dividend, certify to the Vice Treasurer in the Exchequer in *Ireland* and the Loan Clerk there, (or to such other Officer or Officers as shall be directed by the Commissioners of His Majesty's Treasury, or any Three of them), the Amount of all Sums of Money so paid by the said Governor and Company in the Year preceding, and such Loan Clerk or other Officer shall certify, by his Signature, to the Commissioners of His Majesty's Treasury of the United Kingdom, the Total Amount of all such Payments; and thereupon it shall and may be lawful for the said Commissioners of the Treasury, and they are hereby authorized and required to grant their Warrant to the Commissioners for the Reduction of the National Debt, to pay to the Governor and Company of the Bank of *Ireland*, out of any Funds or Monies at the Disposal of the said Commissioners, the Total Amount of the Payment so made by the said Governor and Company within any such

Half-year; and it shall be lawful for the said Commissioners for the Reduction of the National Debt to make such Payments accordingly, and to place the same to the Account of the Reduction of the National Debt in the Accounts of the said Commissioners; any Act or Acts in force in *Ireland* to the contrary in anywise notwithstanding.

Where annual Sums charged on the Consolidated Fund, in Irish Currency, are converted into British, the Treasury may add sufficient to prevent Fractions of a Penny.

VIII. And for the Purpose of avoiding as much as possible the Introduction of the Fractional Parts of a Penny into the Public Accounts and Statements, be it enacted, That in any case where any annual Sum chargeable on the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland* shall, at the Time of the Commencement of this Act, be payable in *Irish* Currency, it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom, upon the Conversion of any such Sum into *British* Currency, to direct that such Addition may be made to any such Annual Sum as shall be sufficient to exclude Fractions of a Penny from the Amount of any such annual Sum and the several Quarterly Payments thereof.

Contracts, &c. may be made according to Currency of Foreign States.

IX. Provided always, and be it enacted, That nothing herein contained shall prevent any Gift, Grant, Contract, Bargain, Sale, or Dealing for Money, or any Bill, Note, Draft, Acceptance, Receipt, or Acknowledgment for the Payment of Money, or any Matter or Thing relating to Money, from being made or had according to the Currency of Foreign Parts.

Gifts by Implication of Law, within the Meaning of the Act.

X. And be it further enacted, That all Debts, Contracts, Liabilities, Matters, or Things relating to Money, at any Time after the Commencement of this Act, arising by Implication of Law out of, or being founded upon any Gifts, Grants, Contracts, Bargains, Sales, or Dealings, Matters or Things, made, done, or had prior to the Commencement of this Act, shall be held, deemed, and construed to be within the Meaning of this Act, as Debts, Gifts, Grants, Contracts, Liabilities, Bargains, Sales, or Dealings, Matters, or Things, made or had prior to the Commencement of this Act, and shall be construed accordingly.

After a Day to be named by Proclamation, British Silver and Gold Coins shall be current in Ireland at the same Rate of Pence as in Great Britain, and not as heretofore in Ireland; viz.

XI. And be it further enacted, That from and after such Day after the Commencement of this Act, as shall be named and appointed in and by any Proclamation which shall be made and issued for that Purpose by His Majesty, by and with the Advice of His Privy Council in *Great Britain*, and by the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, by and with the Advice of His Majesty's Privy Council in *Ireland*, the several Silver and Gold Coins of *Great Britain* shall circulate and be current in *Ireland* at the same nominal as well as real Value as in other Parts of the United Kingdom, and shall be taken, paid, accepted, and computed, as representing and divisible into the like Number of Pence, and as representing the like nominal Sum of Money as such Coins are respectively current for and are divisible into, and do represent, in *Great Britain*, and not as current for or as representing or divisible into any greater Number of Pence, or as representing any greater nominal Sum of Money than the same are current for, or are divisible into, or do represent in *Great*

Great Britain; that is to say, the *British* Silver Sixpence shall circulate, and shall be taken, accepted, paid and computed as current for and divisible into and representing Sixpence only, and not Sixpence and One Halfpenny; the *British* Silver Shilling as Twelve-pence and not as Thirteen Pence; the *British* Silver Half-crown Piece as Thirty Pence or Two Shillings and Sixpence, and not as Thirty-two Pence and One Halfpenny, or as Two Shillings and Eight-pence Halfpenny; the *British* Silver Crown Piece as Sixty Pence or Five Shillings, and not as Sixty-five Pence, or Five Shillings and Five-pence; the *British* Gold Coin of a Half Sovereign, as One hundred and twenty Pence or Ten Shillings, and not as One hundred and thirty Pence or Ten Shillings and Ten-pence; the *British* Gold Coin of a Half Guinea, as One hundred and twenty-six Pence or Ten Shillings and Sixpence, and not as One hundred and thirty-six Pence and One Halfpenny or Eleven Shillings and Four-pence Halfpenny; the *British* Gold Coin of a Sovereign, as Two hundred and forty Pence, or Twenty Shillings or One Pound, and not as Two hundred and sixty Pence, or One Pound One Shilling and Eight-pence; the *British* Gold Coin of a Guinea, as Two hundred and fifty-two Pence or One Pound and One Shilling, and not as Two hundred and seventy-three Pence or One Pound Two Shillings and Nine-pence; and the *British* Gold Coin of a Double Sovereign, as Four hundred and eighty Pence or Forty Shillings or Two Pounds, and not as Five hundred and twenty Pence, or Two Pounds Three Shillings and Four-pence; any Law, Statute, Usage, or Custom in force in *Ireland*, at any Time before the passing or Commencement of this Act, to the contrary in anywise notwithstanding.

The Silver 6*d.* at 6*d.* instead of 6½*d.*; 1*s.* at 12*d.* instead of 13*d.*; Half Crown at 2*s.* 6*d.* instead of 2*s.* 8½*d.*; Crown 5*s.* instead of 5*s.* 5*d.*; Half Sovereign 10*s.* instead of 10*s.* 10*d.*; Half Guinea 10*s.* 6*d.* instead of 11*s.* 4½*d.*; Sovereign 1*l.* instead of 1*l.* 1*s.* 8*d.*; Guinea 1*l.* 1*s.* instead of 1*l.* 2*s.* 9*d.*; Double Sovereign 2*l.* instead of 2*l.* 3*s.* 4*d.*

XII. And whereas the Copper Money coined to be current in *Ireland* is of less Value than the Copper Coin or Money current in *Great Britain*; be it enacted, That from and after such Day as shall be named and appointed in and by any Proclamation, which shall be made and issued for that Purpose, by His Majesty, by and with the Advice of His Majesty's Privy Council in *Great Britain*, and by the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, by and with the Advice of His Majesty's Privy Council in *Ireland*, it shall be lawful for any Person or Persons having or possessing any Copper Coin or Money of the Currency of *Ireland*, and passing after the Rate of Thirteen Pence or Twenty-six Halfpennies for the Shilling *British* Currency, to bring any such Copper Coin, and to deliver the same at the Bank of *Ireland*, during such Period and within such Time as shall be mentioned and specified in such Proclamations; and that there shall be delivered at the said Bank of *Ireland*, to every Person bringing in and delivering such Copper Coin of the Currency of *Ireland*, a Sum in the current Copper Coin of *Great Britain*, after the Rate of Twelve-pence of such *British* Copper Coin, for every Thirteen Pence or Twenty-six Halfpence of such Copper Coin of the Currency of *Ireland*, so to be brought and delivered at the said Bank of *Ireland*; and that from and after a Day to be mentioned in such Proclamations as aforesaid, all Copper Coin of the Currency of *Ireland* shall cease to be current in *Ireland*, or in any Part of the United Kingdom, any Law, Statute, Usage, or Custom to the contrary in anywise notwithstanding.

On like Proclamation Irish Copper Coin shall be brought into the Bank of Ireland, and exchanged there for British Copper Coin, at the Rate of 12*d.* British for 13*d.* Irish; and the Irish Copper Coin shall cease to circulate.

XIII. And

XIII. And whereas Sums under the Amount of Twelve-pence of the Currency of *Ireland* cannot in certain Cases be paid by any equivalent Number of Pence, Half-pence, and Farthings of the Currency of *Great Britain*, and it is unavoidable that in the Payment of several of such Sums an inconsiderable Loss of a Part of a Farthing must be incurred either by the Debtor or Creditor; and it is necessary that some plain Rule not liable to be misunderstood should be applied to ascertain upon which Party such inconsiderable Loss should fall; be it therefore enacted, That from and after the Commencement of this Act, the Sums of One Farthing, One Halfpenny, Three Farthings, One Penny, One Penny Farthing, and One Penny Halfpenny, of *Irish* Currency, shall be paid and satisfied by the Payment of One Farthing, One Halfpenny, Three Farthings, One Penny, One Penny Farthing, and One Penny Halfpenny respectively, in the Copper Currency of *Great Britain*; and that all Sums of *Irish* Currency exceeding One Penny Halfpenny, and not exceeding Four-pence Three Farthings, shall be and shall be deemed to be acquitted, paid, and satisfied by the Payment of a Sum of the Copper Coinage of *Great Britain*, less by One Farthing than the expressed Amount of the Sum so payable in *Irish* Currency; and that all Sums of *Irish* Currency exceeding Four-pence Three Farthings, and not exceeding Eight-pence, shall be and shall be deemed to be acquitted, paid, and satisfied by the Payment of a Sum of the Copper Coinage of *Great Britain*, less by One Halfpenny than the expressed Amount of the Sum so payable in *Irish* Currency; and that all Sums of *Irish* Currency exceeding Eight-pence and not exceeding Eleven-pence Farthing, shall be and shall be deemed to be acquitted, paid, and satisfied by the Payment of a Sum of the Copper Coinage of *Great Britain*, less by Three Farthings than the expressed Amount of the Sums so payable in *Irish* Currency; and that all Sums of *Irish* Currency exceeding Eleven-pence Farthing and not exceeding Twelve-pence, shall be and shall be deemed to be acquitted, paid, and satisfied, by the Payment of a Sum of the Copper Coinage of *Great Britain*, less by One Penny than the expressed Amount of the Sum so payable in *Irish* Currency.

To provide for Payment of Sums under 12*d.* Irish in British Currency.

1½*d.* Irish, and under, shall be paid by a like Sum in British Copper Coin

From 1½*d.* to 4¾*d.* by a Sum in British Copper Coin less by ¼*d.* than the expressed Irish Amount.

From 4¾*d.* to 8*d.*, less by ½*d.*

From 8*d.* to 11¼*d.*, less by ¼*d.*

From 11¼*d.* to 12*d.*, less by 1*d.*

XIV. And whereas by an Act passed in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to provide for the Collection and Management of Stamp Duties payable on Bills of Exchange, Promissory Notes, Receipts, and Game Certificates, in* Ireland, it is among other things enacted, that it shall be lawful for Bankers, or other Persons in *Ireland*, registered in Manner required by the said recited Act, who shall have made and issued any Promissory Note or Notes for the Payment to Bearer on Demand of any Sum or Sums of Money not exceeding One hundred Pounds each, duly stamped, from Time to Time after the Payment thereof, and within the Term of Three Years from the Date thereof, but not afterwards, to re-issue any such Promissory Notes or Note without being liable to pay a further Duty in respect thereof: And whereas it is expedient that from and after the Commencement of this Act all such re-issuable Notes for the Payment of any Amount of Money in *Irish* Currency should cease to be re-issued, and that such Bankers should be relieved from the Loss arising from the ceasing to re-issue such Notes before the Expiration of the said Term of Three Years; be it therefore enacted, That from and

55 G. 3. c. 100. § 8. allowing the re-issuing of certain Banker's Notes in Ireland.

Notes made by Bankers to be re-issuable, shall be made payable in British Currency.

No Notes payable in Irish Currency shall be re-issued after Commencement of this Act.

and after the Commencement of this Act, all Promissory Notes for the Payment to the Bearer on Demand of any Sum of Money not exceeding One hundred Pounds each, which shall be made and issued in *Ireland* by any registered Banker or other Person, and re-issuable under the Provisions of the said recited Act, shall be made payable according to the Amount thereof in *British* Currency, and not in *Irish* Currency; and that it shall not be lawful for any such registered Banker, or other Person in *Ireland*, at any Time after the Commencement of this Act, to re-issue any Promissory Note or Notes payable in *Irish* Currency, which shall have been issued in *Ireland* at any Time before the Commencement of this Act, and which shall be paid by such Banker or other Person at any Time after the Commencement of this Act; any thing in the said recited Act to the contrary notwithstanding; and if any such Banker or other Person shall, at any Time after the Commencement of this Act, re-issue any such Note or Notes, such Banker or Bankers shall for every such Offence forfeit the Sum of Fifty Pounds, to be recovered in like Manner as any Penalty of the like Amount incurred under any Act or Acts relating to the Stamp Duties in *Ireland*.

Penalty, 50*l*.

Bankers may deliver into Stamp Office any re-issuable Notes paid after Commencement of this Act, and receive new Stamps in lieu to the whole Amount of the Stamps on the Notes delivered up, if dated within One Year previous; or Three-fourths, if within Two Years; and One Half, if within Three Years.

XVI. And be it further enacted, That it shall and may be lawful for any registered Banker, or other Person in *Ireland*, who shall have lawfully issued or re-issued any such Promissory Notes, reissuable aforesaid, at any Time before the Commencement of this Act, and who shall have paid the same at any Time after the Commencement of this Act, and before the Expiration of Three Years from the Date thereof, to bring, send, and deliver such Notes, or cause the same to be brought, sent, and delivered, to the Stamp Office in *Dublin*, and at the same Time to deliver a Quantity of Paper, and require the same to be stamped with Stamps denoting the Duty on Promissory Notes re-issuable as aforesaid, in lieu of the Stamps on the Notes so brought in and delivered; and it shall be lawful for the Commissioners of Stamps in *Ireland*, upon such Proof and under such Regulations as the said Commissioners shall for that Purpose direct and require, to cause any such Paper to be stamped or marked with such Stamps, denoting the Duties payable in respect of Promissory Notes re-issuable as aforesaid, as shall be required by such Banker or other Person to the several Amounts following; that is to say, in case the Notes so brought in and delivered shall be dated at any Time within One Year next before the Time when the same shall be so brought in and delivered, then the Banker or Person delivering the same shall in lieu thereof be entitled to and shall receive Stamps on such Paper so brought to be stamped as aforesaid, to an Amount equal to the Whole of the Stamp Duties on such Notes so brought in and delivered; and in case the Notes so brought in and delivered shall be dated at any Time exceeding One Year, and not exceeding Two Years, next before the same shall be so brought in and delivered, then such Banker or other Person shall, in lieu thereof, be entitled to Stamps to an Amount equal to Three-fourths of the Stamp Duties on such Notes so brought in and delivered; and in case the Notes so brought in and delivered shall be dated at any Time exceeding Two Years, and not exceeding Three Years next before the Time when the same shall be

so brought in and delivered, then such Banker or other Person shall, in lieu thereof, be entitled to Stamps to an Amount equal to One-half of the Stamp Duties on such Notes so brought in and delivered.

Publication of Act, and Explanation thereof, throughout Ireland, by Order of the Treasury.

XVI. And be it further enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom, or any Three or more of them for the Time being, from Time to Time to publish and distribute, or to order or cause to be published or distributed, Copies of this Act, or any Extracts therefrom, or any Explanation thereof, or any Orders or Directions relating thereto, throughout *Ireland*, together with such Tables, showing the Difference between *British* and *Irish* Currency, or between the *Irish* Currency, and the Currency or lawful Money of the United Kingdom, as the said Commissioners of the Treasury shall from Time to Time think fit; and it shall and may be lawful for the said Commissioners of the Treasury, or any Three or more of them, to direct the Issue of such Sum or Sums of Money from Time to Time out of the Consolidated Fund of the United Kingdom, as may be necessary for the Purpose of defraying the Expences of so doing.

Commencement of Act, 5th Jan. 1826.

XVII. And be it further enacted, That this Act shall commence and take effect from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, and not sooner.

Act may be amended this Session.

XVIII. And be it further enacted, That this Act may be amended, altered, or repealed by any Act to be passed in this present Session of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1825.