

ANNO SEPTIMO & OCTAVO

GEORGII IV. REGIS.

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CAP. LV.

An Act to consolidate the Boards of Stamps in *Great Britain* and *Ireland*. [2d *July* 1827.]

WHEREAS by an Act passed in the Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to unite and 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*, the several Funds called the Consolidated Fund of *Great Britain*, and the Consolidated Fund of *Ireland*, respectively, were consolidated, and made to constitute One general Fund, called "The Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*:" And whereas, for the promoting the Object of the said Act, an Act was passed in the Fourth Year of His present Majesty's Reign, to consolidate the several Boards of Customs, and also the several Boards of Excise, of *Great Britain* and *Ireland*: And whereas, for further promoting the Object of the said first-mentioned Act, it is expedient that the several Duties now under the Management of the Commissioners of Stamps for *Great Britain* and *Ireland* respectively should be under the Management and Control of One Board of Commissioners; and that for that Purpose the Commissioners of Stamps in *Great Britain* should be by this Act constituted Commissioners of a Board of Stamps for the Management of the said Duties in the whole of the United Kingdom of *Great Britain* and *Ireland*: 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

56 G. 3. c. 98.

4 G. 4. c. 23.

From 5 Oct. 1827, the Powers of the Commissioners of Stamps in Ireland shall cease, and the Commissioners of Stamps in Great Britain shall act for the United Kingdom.

Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *October* One thousand eight hundred and twenty-seven, the Persons respectively being on that Day Commissioners of Stamps for *Ireland* shall cease to be such Commissioners, and that all Powers and Authorities at that Time vested in them shall no longer be vested in or exercised by them; and that from and after the said Fifth Day of *October* the Persons respectively being on that Day Commissioners of Stamps for *Great Britain* shall, without any further Commission or other Authority than this Act, be and become Commissioners of Stamps for the United Kingdom of *Great Britain* and *Ireland*, for the Collection and Management of the Revenues respectively arising in and throughout the whole of the said United Kingdom from Stamps, or from any other Duties which by any Act or Acts shall on the said Fifth Day of *October* be under the Management of the Commissioners of Stamps in *Great Britain* and *Ireland* respectively; and that the said Duties shall thenceforth be collected by and paid to the said Commissioners of Stamps for the said United Kingdom, in the same Manner as such Duties shall theretofore have been collected by and paid to the Commissioners of Stamps for *Great Britain* and the Commissioners of Stamps for *Ireland* respectively.

His Majesty to appoint such Persons as he thinks fit to be Commissioners.

II. And be it further enacted, That it shall be lawful for His Majesty, His Heirs and Successors, from Time to Time, from and after the said Fifth Day of *October*, to appoint, under the Great Seal of the United Kingdom of *Great Britain* and *Ireland*, such Persons as he shall think fit to be Commissioners of Stamps for the said United Kingdom; and that as well the said Commissioners to be appointed by His Majesty, His Heirs and Successors, as aforesaid, as the said Commissioners by this Act constituted Commissioners of Stamps for the said United Kingdom, shall respectively be and remain Commissioners of Stamps during His Majesty's Pleasure.

Nothing herein to repeal or alter any Act, except as herein authorized.

III. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any Act or Acts, or any Provision in any Act or Acts in force, relating or having reference to any Duties under the Management of the Commissioners of Stamps in *Great Britain* or *Ireland* respectively, at or immediately before the passing of this Act, except so far as such Act or Acts, or any Provisions therein, are expressly repealed or altered by this Act.

All Powers vested in Commissioners generally may be executed by any Three or more of them.

IV. And be it further enacted, That any Three or more of such Commissioners of Stamps shall constitute a Board of Commissioners of Stamps for the whole of the United Kingdom; and that such Board shall have, use, and exercise, throughout the United Kingdom, all and every such Powers and Authorities as are now given to or vested in, or as might be used and exercised by the whole of such Commissioners of Stamps, or by any Number of them, under or by virtue of any Act or Acts in force at or immediately before the passing of this Act, in *Great Britain* or *Ireland* respectively; and all such Powers and Authorities shall be and are hereby given to and vested in such Board of Commissioners of Stamps for the United

Kingdom for the Time being, as fully and effectually, to all Intents and Purposes whatsoever, as if such Powers and Authorities, and all Clauses, Regulations, Provisions, Penalties, and Forfeitures in any Act or Acts relating thereto respectively, were severally and respectively repeated and re-enacted in this Act, and made Part thereof; and all Rules, Orders, Regulations, Acts, Matters and Things, which shall be made, directed, and done by such Board of Commissioners, in anywise concerning any Duties or Revenues under the Control and Management of the Commissioners of Stamps in *Great Britain* or *Ireland* respectively, or relating to the Collection or Management of such Duties and Revenues respectively, and which by any Act or Acts, Law, Usage, or Custom, in force at or immediately before the passing of this Act, are or were authorized or required to be made or done, or which might be made or done, by the Commissioners of Stamps in and for *Great Britain* or *Ireland* respectively, in relation to the said Duties or Revenues respectively, shall be and be deemed to be as good, valid, and effectual in the Law, to all Intents and Purposes, as if made or done under any such Act or Acts by the Commissioners heretofore separately acting for *Great Britain* or *Ireland* respectively, or any Number of them; and all Persons whosoever, in any and every Part of the United Kingdom, shall be subject and liable to the same Pains and Penalties for doing, or omitting to do, any Act, Matter, or Thing relating to or in anywise concerning any of such Duties or Revenues respectively, contrary to any Orders or Directions, Rules or Regulations, of such Commissioners of Stamps for the United Kingdom, as such Persons respectively would have been subject and liable to for doing, or omitting to do, the same Acts and Matters or Things respectively, contrary to any Order or Direction of the Commissioners of Stamps for *Great Britain* or *Ireland* respectively, by virtue of any Act or Acts in force at or immediately before the passing of this Act: Provided always, that in all Cases where by any Act or Acts in force in *Great Britain* and *Ireland* at or immediately before the passing of this Act, any Act, Matter, or Thing is expressly authorized or required to be done by any particular or described Number of Commissioners of Stamps less than Three, all such Acts, Matters, and Things being done by such lesser Number of Commissioners shall be good, valid, and effectual, to all Intents and Purposes: Provided also, that all Orders, Directions, Rules, and Regulations in force at the Time of the passing of this Act, which are not altered or varied by this Act, or contrary to any of the Provisions thereof, shall remain in full Force and Effect until the same shall be abrogated, annulled, altered, or varied by the Commissioners of Stamps for the United Kingdom under this Act.

Powers vested in any stated Number of Commissioners may be exercised by such Number.

All Orders, &c. in force at the passing of this Act to remain in force.

V. And, for facilitating the Execution of the Powers hereby vested in the said Commissioners, be it further enacted, That it shall and may be lawful for the said Commissioners of Stamps for the United Kingdom, under the Authority in Writing of the Lord High Treasurer or the Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three of them, and subject to such Rules, Regulations, and Provisions as the said Lord High Treasurer or the Commissioners of the Treasury shall from Time

Commissioners may direct their Powers to be executed by Deputy in Ireland.

Time to Time direct, to delegate to any Officer or Officers or other Person or Persons in *Ireland*, by any Writing under their Hands, all or any of the Powers and Authorities hereby vested in the said Commissioners of Stamps for the United Kingdom, for the Collection and Control of the said Revenue in *Ireland*, or in anywise relating thereto, and to authorize, direct, and empower every such Officer or Person to do and execute all and whatever they the said Commissioners, or any of them, might themselves do and execute in pursuance of this Act; and all Matters and Things whatever which shall be done by any such Officer or Person, in pursuance of such Delegation or Direction, shall be as effectual to all Intents as if the same had been done by the said Commissioners of Stamps for the United Kingdom.

Proof that Commissioners or Officers did act as such shall be sufficient, without producing Commission or Authority.

VI. And be it further enacted, That if, in any Court whatever, upon any Indictment, Information, Trial, Proceeding, or Occasion whatever, and whoever shall be Parties therein, any Question shall arise concerning any Commissioner of Stamps, or concerning any Officer or Person acting or employed under the Authority of any Act relating to the Duties under the Management of the Commissioners of Stamps, or by or under the Authority or Orders of such Commissioners, or concerning the Right or Title of any such Commissioner, Officer, or Person respectively, to hold, exercise, enjoy, execute, or perform any such Office, Duty, or Employment, then and in every such Case it shall be sufficient to prove that any such Commissioner or Officer or Person respectively was reputed to be, and did act as, and did in fact execute the Office or Employment of such Commissioner, Officer, or Person respectively, at the respective Time or Times when the Matters in controversy shall happen to have been done or committed, or omitted or neglected to have been done or performed; and in every such Case such Proof shall be deemed and taken to be good and legal Evidence, without producing or proving the particular Patent, Appointment, Commission, Deputation, Authority, or Order whereby any such Commissioner, Officer, or other Person was constituted, appointed, or employed, and without any Evidence being given that such Commissioner, Officer, or other Person had performed or obtained the several Requisites or Authorities, or any of them, prescribed by Law, for the enabling or authorizing such Commissioner, Officer, or other Person respectively, to execute such Office, Duty, or Employment respectively, unless by other Evidence the contrary be made to appear; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

Averment of certain Proceedings relating to Stamps shall be sufficient Evidence of the Fact that such Proceedings were taken.

VII. And be it further enacted, That whenever, in any Proceeding by Action of Debt, Bill, Plaint, or Information in any of His Majesty's superior Courts of Record in any Part of the United Kingdom, or by Civil Bill in any Court of any Recorder, Chairman, or Assistant Barrister in *Ireland*, or by Information or Complaint before any Justice or Justices of the Peace in any Part of the United Kingdom, for the Recovery of any Stamp Duty or Duties, or Part of any Stamp Duty or Duties, remaining due and unpaid, or for the Recovery of any Fine, Penalty, or Forfeiture incurred under or by virtue of any Act or Acts in force relating to

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any Duties under the Management of the Commissioners of Stamps, any Statement, Allegation, or Averment shall be made, that any Act, Matter, or Thing had been or was done, or that any Proceeding had been or was taken, or that any Licence, Warrant, Instrument, or Authority was granted or signed, or that any Notice was signed by the Commissioners of Stamps, or by any subordinate Officer of Stamps, or by any Person or Persons, under and in pursuance of any Act or Acts in anywise relating to any Duties under the Management of the Commissioners of Stamps, or that any Act, Matter, or Thing had been or was done, or that any Proceeding whatsoever had been or was taken, by any such subordinate Officer of Stamps, or by any other Person or Persons, under and in obedience to the Orders and Directions of the Commissioners of Stamps, or that any Proceeding for the Recovery of any Penalty or Forfeiture was commenced, prosecuted, entered, or filed by or by the Order of any Officer or Person thereto authorized by Law, every and any such Statement, Allegation, or Averment shall be and shall be deemed and taken to be sufficient Evidence of any and every Fact so stated, alledged, and averred, without any other or further Evidence of any such Fact, unless by other Evidence the contrary shall be made to appear; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

All Commissions, Deputations, Appointments, and Securities, to remain in force.

VIII. And be it further enacted, That all Commissions, Deputations, and Appointments granted to any Officers of the Commissioners of Stamps in *Great Britain* or *Ireland* respectively, at any Time before the passing of this Act, and in force at the Time of the passing of this Act, shall remain in full Force and Effect until the same shall be revoked or recalled; and all such Officers respectively shall continue to hold such respective Commissions, Deputations, and Appointments; and all such Commissions, Deputations, and Appointments shall be deemed, construed, and taken to be good, valid, and effectual, and as if the Persons holding the same had been appointed by the said Commissioners of Stamps for the United Kingdom; and the Persons holding the same shall have full Power and Authority to execute the Duties of their respective Offices and Appointments, and to enforce all Laws, Regulations, Penalties, and Forfeitures relating to the Duties and Revenues for which they shall have been appointed, as fully and effectually, to all Intents and Purposes, as if they had been appointed by the said Commissioners of Stamps for the United Kingdom; and all Bonds and Securities to His Majesty, His Heirs and Successors, or to the Commissioners of Stamps in *Great Britain* or *Ireland* respectively, or any Officer or Person in their Employ, which shall have been given by any Officer of Stamps, or by any other Person or Persons, and their Sureties respectively, for the securing the Payment of any Duties under the Management of the Commissioners of Stamps in *Great Britain* or *Ireland* respectively, or for the due accounting for such Duties, or for the good Conduct of any such Officer or Person, or for any other Purpose whatever, relating to the said Duties or any of them, shall remain in full Force and Effect until the Conditions of such Bonds or Securities shall have been duly performed and fulfilled, as if the same had been given to the said Commissioners of Stamps for the

United Kingdom; and all Officers of Stamps shall hold their respective Offices during the Will and Pleasure of the Commissioners of Stamps for the United Kingdom, in all Cases in which they before held such Offices subject to the Will and Pleasure of the existing Boards of Stamps in *Great Britain* and *Ireland* respectively; and all such Officers shall be under the Control and Authority of the Commissioners of Stamps for the United Kingdom, and shall be liable to the same Pains, Penalties, and Punishments, to be inflicted by the said Commissioners of Stamps for the United Kingdom, as might heretofore have been inflicted upon them by the Commissioners by whom they were originally appointed.

Act not to affect Covenants made by Commissioners, Secretaries, &c. of Boards, on behalf of the Crown.

IX. Provided always, and be it enacted, That nothing in this Act contained shall in anywise extend or be construed to extend to invalidate or in any way to affect any Bonds, Covenants, Deeds, or Engagements, which any Commissioners, or Secretary or Secretaries, or other Officer or Officers of the respective Boards of Stamps in *Great Britain* or *Ireland*, may have entered into or been concerned in on behalf of His Majesty, His Heirs or Successors, relating to the Revenues under the Management of the Commissioners of Stamps, at any Time before the passing of this Act, but that all such Bonds, Covenants, Deeds, and Engagements shall remain in full Force and Effect; and such Commissioners for the United Kingdom, and their Secretaries or Officers, may sue and be sued as the Commissioners of Stamps for *Great Britain* or *Ireland* respectively for the Time being might have been if this Act had not been made.

Commissioners to be under Control of the Treasury, and to be subject to Penalties as heretofore.

X. And be it further enacted, That all Commissioners of Stamps for the United Kingdom shall in all respects be subject to the like Liabilities, Restraints, Duties, Obligations, and Disabilities respectively, to which Commissioners of Stamps respectively in *Great Britain* or *Ireland* respectively are by Law respectively subject at the Time of the passing of this Act, and to the Orders and Control of the said Lord High Treasurer or of the Commissioners of the Treasury, and shall be subject and liable to all such Penalties, Forfeitures, and Punishments as Commissioners of Stamps respectively for *Great Britain* or *Ireland* respectively are or would be subject or liable to under or by virtue of any Act or Acts, or of any Law, Usage, or Custom in force at or immediately before the passing of this Act.

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