

ANNO NONO

GEORGII IV. REGIS.

CAP. XVIII.

An Act to repeal the Stamp Duties on Cards and Dice made in the United Kingdom, and to grant other Duties in lieu thereof; and to amend and consolidate the Acts relating to such Cards and Dice, and the Exportation thereof.

[9th *May* 1828.]

WHEREAS it is expedient that the Duties of Stamps payable upon playing Cards and Dice made fit for Sale or Use in *Great Britain*, and made, manufactured, or vended in *Ireland*, and the several Regulations in force relating to the said Duties, and to the Exportation of Cards and Dice, should be repealed, and that other Duties should be granted, and other Regulations made in lieu thereof; be it therefore enacted by the King's most Excellent Majesty, by and with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 Commencement of this Act the Duties on Cards and Dice granted and made payable in *Great Britain* by an Act made in the Forty-fourth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper in* Great Britain, *and to grant new and additional Duties in lieu thereof;* and also the Duties on Cards and Dice granted and made payable in *Ireland* by an Act made in the Fifty-sixth Year of His

The Duties on Cards and Dice under 44 G. 3. c. 98. in Great Britain, and 56 G. 3. c. 56. in Ireland, repealed.

His said late Majesty's Reign, 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;* and all Licences which at any Time before the Commencement of this Act shall or may have been granted to any Makers of Cards or Dice, under the Authority of the said Acts, or of any of the Acts herein-after mentioned, shall cease and determine, and shall be and the same are hereby repealed; and that from and after the Commencement of this Act so much and such Parts of the said recited Acts of the Forty-fourth and Fifty-sixth Years of His said late Majesty's Reign, as relates or relate to the Duties on playing Cards and Dice, and also so much and such Parts of the several Acts herein-after mentioned, or any of them, and all such Clauses and Provisions contained in the said Acts, or any of them, as any way relates or relate to the said Duties, and to the Collection and Regulation thereof, and to the Exportation of Cards and Dice, shall also be repealed; that is to say, in an Act made in the Ninth Year of the Reign of Queen *Anne*, for the Purpose, among other Things, of charging certain new Duties on stampt Vellum, Parchment, and Paper, and on Cards and Dice; and also in an Act made in the Tenth Year of the Reign of the said Queen *Anne*, for the Purpose, among other Things, of charging certain Stocks of Cards and Dice, and for better securing Her Majesty's Duties to arise in the Office for the Stamp Duties; and also in an Act made in the Sixth Year of the Reign of King *George* the First, intituled *An Act for preventing Frauds and Abuses in the Public Revenues of Excise, Customs, Stamp Duties, Post Office, and House Money;* and also in an Act made in the Twenty-ninth Year of the Reign of King *George* the Second, intituled *An Act for granting to His Majesty an additional Duty on Cards and Dice;* and also in an Act made in the Fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for altering the Stamp Duties on Admissions into Corporations or Companies, and for further securing and improving the Stamp Duties in* Great Britain; and also in an Act made in the Sixteenth Year of His said late Majesty's Reign, among other Purposes, for granting to His Majesty several Duties on Cards, Dice, and Newspapers; and also in an Act made in the Forty-first Year of His said late Majesty's Reign, intituled *An Act for granting to His Majesty additional Stamp Duties on Cards and Dice, on Probates of Wills, on certain Indentures, Leases, Bonds, or other Deeds, and on Ale Licences;* and also in an Act made in the Fifty-fifth Year of His said late Majesty's Reign, intituled *An Act to regulate the Collection of Stamp Duties on Matters in respect of which Licences may be granted by the Commissioners of Stamps in* Ireland; and so much and such Parts as aforesaid of and in all the said recited Acts or any of them, and all Duties on Cards and Dice, and all Clauses, Provisions, and Regulations contained in the said Acts or any of them, or in any other Act or Acts in force immediately before the Commencement of this Act, relating to such Duties, or to any Licences to any Makers of Cards or Dice, or to the Exportation of Cards and Dice, are hereby repealed accordingly; save and except so far as the said Acts or any of them, or any thing therein contained, may repeal the Whole or any Part of any

All the Regulations in the said recited Acts relating to Cards and Dice repealed, as also those in the Acts herein specified; viz.

9 Anne, c. 23. s. 40–43.

10 Anne, c. 19. s. 162, 163. 166–170.

6 G. 1. c. 21. s. 55. 57. 59, 60.

29 G. 2. c. 13.

5 G. 3. c. 46. s. 9–17. 41.

16 G. 3. c. 34. s. 17.

41 G. 3. c. 86. s. 4.

55 G. 3. c. 101.

Save and except as they repeal

any other Act or Acts; and also save and except such Duties on Cards and Dice, or any Part or Arrear thereof, as may be or become or remain payable, and every or any Penalty which may have been or may be incurred under any of the said Acts at any Time before the Commencement of this Act, all which said Duties and Penalties shall be recoverable, and shall and may be sued for in the same Manner as if this Act had not been made; and also save and except so far as relates to the several Bonds which shall have been given in pursuance of any of the said Acts, all which Bonds shall continue and be in full Force and Effect until the Conditions of such Bonds shall have been duly performed and fulfilled. former Acts, or as to Arrears of Duty.

II. And be it further enacted, That from and after the Commencement of this Act there shall be granted, raised, levied, collected, and paid, in the United Kingdom of *Great Britain* and *Ireland*, unto His Majesty, His Heirs and Successors, the several Duties following; that is to say, Grant of Duties.

For and upon every Licence to be taken out annually by every Maker of playing Cards or Dice in the United Kingdom, the Sum of Five Shillings:

And for and in respect of every Pack of playing Cards which shall be made fit for Sale or Use in the United Kingdom, the Sum of One Shilling:

And for and in respect of every Pair of Dice which shall be made fit for Sale or Use in the United Kingdom, the Sum of Twenty Shillings.

III. And be it further enacted, That the said Duties shall be under the Care and Management of the Commissioners of Stamps for the United Kingdom for the Time being; and it shall be lawful for the said Commissioners, and they are hereby required and empowered, to provide proper Stamps, Dies, Marks, or Plates, with such Devices as they shall think proper, as well for denoting or expressing the several Duties hereby granted, as for marking and distinguishing Cards made for Use in the *Isle of Man*, or for Exportation respectively; and from Time to Time to alter, renew, or add to such Stamps, Dies, Marks, or Plates, as they shall think proper; and also to appoint or employ such Officers and Persons under them, and to do all such other Acts and Things as shall be deemed necessary or expedient for putting this Act into Execution, and for fully and effectually collecting the Duties hereby granted, in the like and in as full and ample Manner as they or any former Commissioners are or have been authorized to do for the raising and collecting of any former Stamp Duties, or for putting into Execution any Act relating thereto. Duties to be under the Management of the Commissioners of Stamps, who are to provide Stamps, &c. and appoint Officers, &c.

IV. And be it further enacted, That the Duty by this Act imposed on playing Cards shall be denoted or marked on the Ace of Spades of each Pack of Cards. Duty to be denoted on the Ace of Spades.

V. And be it further enacted, That from and after the Commencement of this Act every Person who shall intend to make, or who shall Cards and Dice Makers to take out

a Licence, which must be renewed annually.

shall engage or be concerned in the Trade or Employment of making any playing Cards or Dice, whether for Use in the United Kingdom, or for Exportation, or otherwise, shall, before making or beginning to make, or being concerned or engaged in the Trade or Employment of making, any playing Cards or Dice, apply in Writing to the Commissioners of Stamps for a Licence to make such Cards or Dice, specifying in such Application, to the Satisfaction of the said Commissioners, every House, Building, Room, or Place where such Cards or Dice are intended to be made; and it shall thereupon be lawful for the said Commissioners, or any Two of them, under their Hands and Seals, and they are hereby required, to grant a Licence to such Person so applying for the making of playing Cards or of Dice in such Premises only as shall be described in such Licence; and every such Licence shall be dated on the Day on which the same shall be granted, and shall have effect and continue in force from the Day of the Date thereof until the Fifth Day of *July* following, and no longer, and shall be renewed in like Manner from Year to Year, so long as such Person shall continue to make, or shall be engaged or concerned in the Trade or Employment of making, any such Cards or Dice; and if any Person shall make or begin to make, or shall engage or be concerned in the Trade or Employment of making, any such Cards or Dice, without such Licence first had and obtained and then in force, or in any other Place than such as shall be particularly described in such Licence, every such Person shall for every such Offence forfeit the Sum of One hundred Pounds, together with all playing Cards and Dice made or begun to be made by such Person, or on his Account, or for his Benefit; and all Materials, Implements, Tools, and Utensils for making such Cards or Dice, which shall be found in the Possession of or subject to the Controul or Disposition of any such Offender, shall be forfeited, and shall and may be taken, seized, and carried away by any Officer of Stamps, or other Person authorized for that Purpose by the said Commissioners of Stamps, and shall and may be lodged and deposited by the Person so seizing the same in any Place appointed for that Purpose by the said Commissioners, or by any Person authorized by them in that behalf, and shall be sold or destroyed by the Direction and at the Discretion of the said Commissioners.

Penalty on making Cards or Dice without Licence, 100*l.* and Forfeiture of Materials.

Persons requiring Licences to give Bond for the due Performance of all Things required therein.

VI. And be it further enacted, That before any Person shall receive any such Licence, such Person shall, with One or more sufficient Surety or Sureties, to be approved of by the Commissioners of Stamps, or by such Officer as may be by them appointed in that Behalf, execute a joint and several Bond to His Majesty, His Heirs and Successors, in the penal Sum of Five hundred Pounds, conditioned for the due Performance by the Person so to be licensed of all Things required by any Act then in force, or at any future Time to be in force, relating to Duties of Stamps on playing Cards or Dice, to be by such Person done, observed, performed, or fulfilled; and also conditioned that the Person so to be licensed, or the Heirs, Executors, or Administrators of such Person, shall answer and pay to His Majesty, His Heirs and Successors, all such Duties as such Person shall be liable to on account of making any playing Cards or Dice during the Time such Person shall carry on or be concerned

in the Trade or Employment of a Maker of playing Cards or Dice, and shall also pay and satisfy every such Fine or Penalty as shall be incurred by or adjudged to be paid by such Person under any Conviction or Judgment, for any thing to be done or omitted by such Person contrary to any Act relating to the Duties on playing Cards or Dice in force at the Time of or at any Time subsequent to the Date of such Bond, and also conditioned, in the Case of a Maker of Cards, to answer and pay to His Majesty the Sum of One Shilling for every Ace of Spades delivered to such Maker of Cards, which shall not be produced or duly accounted for upon any Inspection of his Stock by any Officer of Stamps: Provided always, that it shall be lawful for the said Commissioners of Stamps, and they are hereby authorized, whenever and so often as they shall see reasonable Cause so to do, to require any new Bond to be given and entered into by any Maker of playing Cards or Dice, according to a Notice in Writing, to be signed by One of the Officers of the said Commissioners, to be delivered to such Maker, or left at some House or Place mentioned in the Licence last granted to such Maker; and if any such Maker shall not, within Seven Days after the Delivery of such Notice, enter into such Bond, with a Surety or Sureties, in the Manner and Form directed by this Act, the Licence granted to any such Maker shall be and is hereby declared to be revoked and utterly void.

New Bonds may be required by Commissioners.

VII. And be it further enacted, That no Licence shall be granted to any Person making playing Cards or Dice, nor shall any Person set up or exercise the Trade or Employment of making playing Cards or Dice, nor make or cause to be made any playing Cards or Dice, in any Part of *Great Britain*, except in the Cities of *London* and *Westminster*, or in the Borough of *Southwark*, nor in any Part of *Ireland*, other than in the Cities of *Dublin* and *Cork*, or in the respective Liberties of the said Cities of *Dublin* and *Cork*; and that from and after the Expiration of Three Years after the Commencement of this Act, no Person shall set up or exercise such Trade or Employment of making, or shall make or cause to be made, any playing Cards or Dice in any Part of *Ireland* other than in the City of *Dublin* or the Liberties thereof; and that every Person who shall set up or exercise the Trade or Employment of making, or shall make or cause to be made, any playing Cards or Dice in any other City, Town, or Place in the United Kingdom of *Great Britain* and *Ireland* than as aforesaid respectively, shall for every such Offence forfeit the Sum of One hundred Pounds, and for every Day during which such Trade or Employment shall be continued or carried on after the first Day thereof a further Sum of Twenty Pounds.

No Cards or Dice to be made in any Places in Great Britain, but London, Westminster, or Southwark; nor in Ireland, but in Dublin and Cork; and after 3 Years in Dublin only.

VIII. And be it further enacted, That every Maker of playing Cards in the United Kingdom shall send to the Commissioners of Stamps, or to their proper Officer, a sufficient Quantity of Paper, in order to have so many Aces of Spades marked or impressed thereon as such Maker shall desire; and no Pack of playing Cards made fit for Sale or Use in any Part of the United Kingdom, or in the *Isle of Man*, or made for Exportation, shall be sold, or used in play, or shall be exported, without One of such Aces of Spades marked or impressed as is by this Act directed: Provided always, that there shall be one distinguishing

Card Makers to send sufficient Paper to the Stamp Office to have Aces of Spades marked thereon, one of which to be put in each Pack.

Distinguishing Marks to denote Cards for Home Use or for Exportation.

distinguishing Mark in the Ace of Spades intended for Cards made fit for Sale or Use in the United Kingdom, one other distinguishing Mark in the Ace of Spades intended for Cards made for Use in the *Isle of Man*, and one other distinguishing Mark in the Ace of Spades intended for Cards made for Exportation.

Card Makers to send Patterns of Wrappers to the Commissioners for their Approval.

IX. And be it further enacted, That every Maker of playing Cards shall from Time to Time send to the said Commissioners of Stamps, or their Officer, Duplicate Forms or Patterns of the Wrappers (commonly called Jews) which such Maker may be desirous to use for enclosing the Packs of playing Cards intended to be made by him, with his Name and such other particular Word or Thing printed thereon as the said Commissioners shall direct and approve, which Approval shall be testified by the Signatures of Two or more of the said Commissioners indorsed on such Duplicate Forms of Wrappers, one of which, when so endorsed, shall from Time to Time be and remain with the said Commissioners or their Officer, and the other, when so endorsed, shall remain with the Maker whose Wrapper it may be: Provided always, that there shall be such separate distinguishing Mark or Device upon each of the respective Wrappers made to enclose Cards intended for Use in the United Kingdom or in the *Isle of Man*, or intended for Exportation, as the said Commissioners shall think proper to direct and appoint; and if any Maker of Cards shall use, or cause or permit to be used, in any Manner whatever, any Wrapper or Jew, with any Device, Mark, Letter, or Figure thereon, for enclosing Cards, without the Approbation of the said Commissioners first had and obtained as aforesaid, such Maker shall forfeit for every such Wrapper or Jew so used, or permitted to be used, the Sum of Twenty Pounds.

Wrappers to have distinguishing Marks upon them.

Penalty for using Wrappers not approved.

Card Makers to enclose Cards in Wrappers when completed, and Officer of Stamps to label the same.

X. And be it further enacted, That every licensed Maker of playing Cards shall, on the Completion of each and every Pack of Cards made by him fit for Sale or Use in the United Kingdom, enclose the same in a Wrapper or Jew, the Device of which shall have been approved of by the said Commissioners of Stamps in the Manner directed by this Act, and shall fasten or tie such Wrapper with Thread, and give Notice thereof to the said Commissioners; and the said Commissioners shall thereupon direct their Officer to attend at the House or Place where such Cards shall have been made; and such Officer shall affix to each Pack of Cards, enclosed and fastened as aforesaid, a Label, in such Manner, and with such Mark or Device thereon, as the said Commissioners shall direct.

Cards not to be removed, without Consent, till Duties are paid or secured, upon pain of forfeiting Treble Value.

XI. And be it further enacted, That no playing Cards made or begun to be made, or in any Stage of making, shall be removed from the House or Place where the same shall have been so made or begun to be made or wrought, without the Consent in Writing of the Commissioners of Stamps, or any Two of them, first had and obtained, until such Cards shall have been completed in Packs, and fastened or tied in Wrappers, and the Labels affixed, and the Duties paid or secured in the Manner directed by this Act; and if the Maker of any such Cards, or any other Person, shall remove or attempt to remove, or shall cause or permit to be removed, or shall

assist in the removing, without such Consent as aforesaid, any such Cards so made or begun to be made, or in any Stage of making, not being completed in Packs, and fastened or tied, and duly labelled, and the Duties paid or secured, all such Cards shall be forfeited, and may be seized, and such Maker or other Person so offending shall forfeit Treble the Value thereof; and any Materials whatsoever begun or intended to be wrought for or towards the making of playing Cards shall not be removed from the Place wherein such Materials shall have been begun to be wrought, without such Consent as aforesaid, until the same shall have been completely made or wrought up into perfect playing Cards, nor until the Duties payable by Law for the Cards intended to be made, or which could be made therewith, shall be paid or secured, upon pain that all such Materials shall be forfeited and may be seized; and any Person who shall remove or attempt to remove, or shall cause or permit to be removed, or shall assist in the removing, any such Materials, without such Consent as aforesaid, contrary to the true Intent and Meaning of this Act, shall forfeit Double the Value thereof; and the Amount of such Treble and Double Values respectively shall be a Debt to His Majesty, His Heirs and Successors, and shall be recoverable accordingly, with full Costs of Suit.

Materials not to be removed on pain of forfeiting Double Value, with Costs.

XII. And be it further enacted, That every Maker of Dice shall, on the Completion of each and every Pair of Dice made by him fit for Sale, or for Use or Play, in the United Kingdom, bring the same to the Head Office of Stamps in *London* or *Dublin* respectively, for the Purpose of being stamped or marked with the Stamp or Mark provided to denote the Duties payable on Dice; and it shall be lawful for the said Commissioners of Stamps, and they are hereby required, to cause each and every such Pair of Dice to be wrapped and enclosed, after the same shall have been duly stamped or marked, in a Paper Wrapper, marked with any Device or Mark provided for that Purpose, and fastened with a Thread or Seal, as the said Commissioners shall direct; and that before or at the Time of the Delivery of any Dice so stamped or marked and wrapped and fastened as aforesaid, by any Officer of Stamps, to the Maker thereof, or to any Person on his Behalf, such Officer of Stamps shall sign his Name on the Outside of such Wrapper enclosing such Dice; and it shall also be lawful for the said Commissioners, in every Case where the same shall be required by the Maker of any such Dice, to provide any additional Stamp or Mark, containing the Name of such Maker, or any other Mark to distinguish the Maker of such Dice, as such Commissioners may think fit.

Dice to be brought to the Stamp Office and stamped.

Commissioners to enclose Dice in Wrappers, and mark them.

Names of Makers may be marked if required.

XIII. And be it further enacted, That every Maker of playing Cards or Dice shall, on the first Day, which shall not be a *Sunday* or Holiday, of the Calendar Month next following the Date of his Licence, make and deliver to the said Commissioners of Stamps, or their proper Officer in that Behalf, a true and particular Account in Writing of each and every Pack of playing Cards, and of each and every Pair of Dice, made by him, or for his Use or on his Account, since the Date of his Licence; and shall also, on the first Day, which shall not be a *Sunday* or Holiday, of every succeeding Calendar Month,

Makers of Cards and Dice to deliver Accounts monthly.

Month, make a similar Account of every Pack of playing Cards and Pair of Dice made by him, or for his Use or Account, during the Calendar Month next preceding; and every such Account by any such Maker in *London*, *Westminster*, or *Southwark*, shall be delivered at the Stamp Office in *London*; and every such Account by any such Maker in *Dublin* shall be delivered and made at the Stamp Office in *Dublin*, to and with such Officer as shall be appointed in that Behalf by the said Commissioners; and every such Account by any such Maker in *Cork* shall be delivered to and with the Distributor of Stamps of the District; and every such Maker shall, at the Time of making and delivering such Account, verify the same by Affidavit or Affirmation in the following Form:

Accounts to be verified on Oath.

'I *A. B.* do swear, [*or if a Quaker*, do solemnly affirm,] That the Number of [Packs of playing Cards or Pair of Dice, *as the Case may be*,] in this Account mentioned, is the full Amount of the Quantity of [printed, spotted, and playing Cards or Dice, *as the Case may be*,] made by me, or for my Use or upon my Account, from the Day of to the Day of except Packs of Cards made by me for Exportation, and Packs made by me for Use in the *Isle of Man*.'

Which Oath or Affirmation the said Commissioners, or any One or more of them, or any Officer deputed by them for that Purpose, is hereby authorized and required to administer; and every such Maker of Cards or Dice shall, within Ten Days after the Delivery of such Account, pay to the Officer appointed by the said Commissioners to receive the same the whole of the Duties which shall appear by such Account to be due and owing to His Majesty; and if any such Maker of Cards or Dice shall neglect or omit or refuse to make and deliver such Account, or to verify the same as aforesaid, or to pay the Duties due and owing from him, at the Times and in the Manner appointed by this Act, every such Maker of Cards or Dice respectively shall forfeit and pay for every such Default the Sum of Twenty Pounds, together with Double the Amount of Duties then due and owing from such Maker.

Duties to be paid within Ten Days after the Delivery of Account.

Penalty for Neglect.

XIV. And be it further enacted, That separate and distinct Accounts shall be kept by the proper Officer of Stamps with every Maker of playing Cards, of the Cards made by him for Sale or Use in the United Kingdom, of those made for Exportation, and of those made for Use in the *Isle of Man*; and the Charges in the said several Accounts shall be made out against such Maker from the Number of the several Aces of Spades which shall have been delivered to him; and every such Maker shall on the first Day of every Calendar Month, which shall not be a *Sunday* or Holiday, attend at the Office of such Officer, and shall adjust, settle, and sign such Accounts; and in case any Difference shall arise in settling such Accounts, then such Maker shall, within One Week next after, apply to the said Commissioners or their proper Officer of Stamps to settle such Account, and the Determination of such Commissioners or their proper Officer shall be final; and if any such Maker shall neglect or refuse to apply to the said Commissioners or their proper Officer, as aforesaid, then such

Separate Accounts to be kept with Card Makers, and settled every Month.

Differences arising thereupon to be decided by the Commissioners.

Officer may inspect Stock of Cards, and charge One Shilling for every Ace of Spades not accounted for

XV. And be it further enacted, That any Officer to be appointed by the Commissioners of Stamps shall and may from Time to Time inspect the Stock of Cards belonging to any licensed Maker of playing Cards; and if upon any such Inspection there shall appear to be any Decrease or Deficiency of Aces of Spades, not duly accounted for, such Maker shall be charged with, and shall pay to the said Commissioners, or to their proper Officer, the Sum of One Shilling for every Ace of Spades deficient, whether the same shall have been delivered for Cards intended to be used in the United Kingdom, or to be used in the *Isle of Man*, or for Cards made for Exportation; and if any licensed Maker of playing Cards, or any Person in his Employ, shall refuse to allow the proper Officer of Stamps to inspect the Stock of such Maker, every such Maker shall be charged with, and shall pay to the said Commissioners, or to their proper Officer, the Sum of One Shilling for every Ace of Spades which shall appear by the Accounts kept by the proper Officer to have been delivered to such Maker, whether the same shall have been delivered for Cards intended to be used in the United Kingdom or the *Isle of Man*, or for Cards made for Exportation; and the Amount of such Deficiency, at the Rate aforesaid, in any of the Cases aforesaid, shall be and is hereby declared to be a Debt to His Majesty, His Heirs and Successors, and shall be recovered accordingly, with full Costs of Suit.

Penalty on Concealment or false Account.

XVI. And be it further enacted, That every Maker of playing Cards or Dice who shall endeavour to defraud His Majesty, His Heirs or Successors, or to evade any of the Duties by this Act imposed, by any Concealment or false Account, shall for every such Offence forfeit the Sum of Twenty Pounds, over and above all other Payments and Penalties required by this Act.

Allowance to be made for Cards remaining on hand at Commencement of this Act.

XVII. And be it further enacted, That it shall be lawful for any Maker of playing Cards in the United Kingdom to produce to the Commissioners of Stamps, or to their Officer, any Number of Packs of Cards, enclosed in Wrappers and Labels, on which the full Duties granted by the several Acts repealed by this Act, or any of them, shall have been paid before the Commencement of this Act; and all such Cards shall be so produced on a Day to be fixed by such Commissioners, within Three Calendar Months next after the Commencement of this Act; and the said Commissioners are hereby required to send Notice in Writing, signed by One of their Officers, to every Maker of playing Cards in the United Kingdom, stating the Day, Time, and Place, when and where such Cards are to be produced and inspected; and after such Cards shall have been examined by the Officer appointed for that Purpose, the said Commissioners shall direct to be made to every such Maker the following Allowances, under such Regulations and in such Manner as the said Commissioners shall direct; that is to say, the Sum of Two Shillings and Sixpence for every Pack of playing Cards made by such Maker fit for Sale or Use in *Great Britain*, containing a Duty Ace of Spades, with a Wrapper and Label, all duly stamped according to the Laws in force in *Great Britain* before

before the Commencement of this Act; and the Sum of Two Shillings for every Pack of Cards made by such Maker in *Ireland*, containing a Duty Ace of Spades, with a Wrapper and Label, all duly stamped according to the Laws in force in *Ireland* before the Commencement of this Act: Provided always, that every such Ace of Spades, Wrapper, and Label shall be delivered up to the said Commissioners or their Officer to be cancelled, and that no Allowance shall be made in respect of any Pack of Cards, the Thread, Wrapper, or Label whereof shall appear to have been broken.

Officers of Stamps may enter and search Houses, &c. where Cards or Dice are made.

XVIII. And be it further enacted, That it shall and may be lawful to and for any Officer thereto appointed by the said Commissioners, to enter into any House or Place where any playing Cards or Dice are or shall be made or sold, or exposed to Sale or uttered, or shall be suspected to be made or sold, or to be exposed to Sale or uttered, and there to search and see whether any and what Quantity of such Cards or Dice shall be therein, either made or in the Progress of being made, or sold or exposed to Sale, or uttered, and whether any Cards or Dice which may be there found, made or in the Progress of being made, or sold or exposed to Sale, or uttered, be duly stamped, and to take an Account thereof; and if any Person shall refuse Entrance or Liberty of Search for the Purpose aforesaid to such Officer, or shall molest him in such Search, every such Person shall for every such Offence forfeit and pay the Sum of Twenty Pounds.

Penalty on Refusal, 20*l*.

Officers of Stamps, in the Presence of a Constable, and authorized by a Warrant, may break open Doors of Places where Cards or Dice Making is suspected to be illegally carried on.

XIX. And be it further enacted, That whenever there shall be Cause to suspect that any Person shall make or cause to be made any playing Cards or Dice in any House or Place whatsoever in any Part of the United Kingdom, without Licence duly obtained as by this Act required, upon Affidavit being made of such Suspicion by any Person before any Justice of the Peace for the County or Place where such Cards or Dice shall be or shall be suspected to be making or made, it shall and may be lawful for any Officer employed by and acting under the Commissioners of Stamps, in the Day-time, and in the Presence of a Constable or other lawful Officer of the Peace, (who is hereby required to be aiding and assisting therein,) by Warrant from such Justice of the Peace before whom such Affidavit shall be made, to be directed to such Officer of Stamps as aforesaid, which Warrant the said Justice of the Peace is hereby authorized and required to grant, to break open the Door or any Part of such House or Place in which any such Cards or Dice shall so as aforesaid be suspected to be so made or making, and thereupon to enter into such House or Place, and to seize all Cards or Dice which shall be therein found made or begun to be made, and all the Tools, Materials, and Utensils for making such Cards or Dice which shall be there found; and all such Cards, Dice, Tools, Materials, and Utensils shall be seized and carried away, and shall be detained and lodged in any Place appointed for that Purpose by the said Commissioners or their proper Officer, and shall be absolutely forfeited, and shall and may be sold or destroyed by the Direction and at the Discretion of the said Commissioners.

XX. And

Packs of Cards to contain 52 playing Cards of the Four usual Suits, including an Ace of Spades duly stamped.

XX. And be it further enacted, That no Pack, Parcel, or Quantity of playing Cards, whether made for Sale or Use in the United Kingdom or in the *Isle of Man*, or for Exportation, shall contain more than Fifty-two playing Cards, and that every Pack shall consist of the Four usual Suits, and shall include one Ace of Spades duly stamped, and shall be tied up together in a Pack, in the Manner directed by this Act; and that no Pack or Parcel of playing Cards containing more than Fifty-two such Cards as aforesaid, or not including an Ace of Spades duly stamped, shall be sold or exposed to Sale, or uttered or parted with for Use in Play, in the United Kingdom or in the *Isle of Man*, or exported; and if any Person shall sell or expose to Sale, or shall export or offer to export, any Pack of Cards containing more than Fifty-two Cards, or not containing an Ace of Spades duly stamped, every such Person, being a licensed Maker of Cards, shall forfeit the Sum of Fifty Pounds; and every such Person, not being a licensed Maker of Cards, shall forfeit the Sum of Ten Pounds; and all such Cards shall be forfeited, and may be seized and carried away by any Officer of Stamps, and shall and may be sold or destroyed by the Direction and at the Discretion of the said Commissioners of Stamps.

Penalty on licensed Makers using an Ace of Spades, or Wrappers, or Labels, before used; or selling Cards or Dice not duly stamped.

XXI. And be it further enacted, That if any licensed Maker of playing Cards shall enclose or make up in any Pack of playing Cards, or shall sell or expose to Sale, or part with for Use in Play, or shall buy or have in his Possession or Controul, any Ace of Spades duly stamped, which shall have been at any Time or in any Manner previously used or removed out of the Premises of such Maker, or any other licensed Maker, or used in making up or completing any other Pack or Parcel of Cards, whether with or without the Knowledge of such Maker; or if any licensed Maker of Cards or Dice shall fraudulently enclose any Pack of playing Cards or any Dice in any Wrapper fastened by a Label, and in which any other playing Cards or Dice shall have been previously wrapped up, enclosed, sealed, or fastened, or shall buy or have in his Possession any such Label so previously used as aforesaid, whether with or without his Knowledge, or shall sell, or expose or offer for Sale, any Cards or Dice not stamped, marked, wrapped, tied, and fastened as by this Act is directed; every such licensed Maker of Cards or Dice shall for every such Pack of Cards, Ace of Spades, Die, Label, or Wrapper, forfeit the Sum of Fifty Pounds, together with all such Cards, Dice, Wrappers, and Labels; and such Cards, Dice, Wrappers, and Labels shall and may be seized and carried away by any Officer of Stamps, and shall be sold or destroyed as the Commissioners may direct.

Licensed Makers or Sellers having Cards or Dice in their Possession, not duly stamped, to forfeit the same, and pay a Penalty of 50*l.*

XXII. And be it further enacted, That if any Pack of playing Cards, or any Dice, not duly stamped as by Law required, or the Duties upon which shall not have been paid, being payable, shall be found in the House, Shop, Room, or other Place of any licensed Maker of Cards or Dice, or of any other Persons who shall sell or expose to Sale Cards or Dice, any and every such Pack of Cards and Pair of Dice shall be forfeited, and may be seized and carried away by any Officer of Stamps, or by any other Person duly authorized for that Purpose under Hand and Seal by the said Commissioners of Stamps, or

or by Warrant from any Justice of the Peace, and any Justice of the Peace within his Jurisdiction is hereby authorized and required to grant such Warrant; and every such licensed Maker of Cards or Dice, or other Person, in whose House, Shop, Room, or other Place such Cards or Dice shall be found, shall forfeit the Sum of Five Pounds for each and every Pack of playing Cards, and for each and every Pair of Dice, not duly stamped as aforesaid, so found in the Possession or in or upon the Premises of such Person as aforesaid; and if any Person, not being a licensed Maker or Seller of Cards or Dice, shall have in his Possession or upon his Premises in any Part of the United Kingdom, or shall use or permit to be used therein, any Pack of Cards, or any Dice, not duly stamped for Sale or Use in the United Kingdom, as is directed by this Act, every such Person shall forfeit the Sum of Five Pounds for each and every Pack of playing Cards, and for each and every Pair of Dice, not duly stamped as aforesaid, so being in his Possession or upon his Premises, or used or permitted to be used therein.

Where an Ace of Spades is spoiled, the Maker to be allowed Credit for the same on making Oath of the Fact.

XXIII. And be it further enacted, That in case any Ace of Spades or any Number of Aces of Spades, which shall have been delivered to and charged on the Account of any licensed Maker of playing Cards, shall be damaged, defaced, or spoiled in making the same, so as to be rendered unfit for Use, then, on Oath made thereof by such Maker before any One of the said Commissioners of Stamps, or before their proper Officer, and which Oath such Commissioner or Officer is hereby empowered to administer, and upon the Delivery up to such Commissioner or Officer of every such Ace of Spades so damaged, defaced, or spoiled, such Maker shall be allowed Credit in his Accounts for every such Ace so damaged, defaced, or spoiled, and delivered up as aforesaid.

No Cards deemed waste unless a Corner be cut off.

XXIV. And be it further enacted, That no playing Cards shall be sold as waste Cards, unless a Corner of every such Card shall be cut off at least Half an Inch in Depth, nor unless the same shall be sold or exposed to Sale in Parcels, without being enclosed in any Wrapper or Paper or other Cover; and if any licensed Maker of Cards shall sell or expose to Sale as waste Cards any Cards enclosed in any Wrapper, Paper, or Cover, or which shall not be cut in manner aforesaid, such Maker of Cards shall be liable to the Penalties, and shall incur all the Forfeitures, inflicted for selling or exposing to Sale unstamped playing Cards; and if any Person, not being a licensed Maker of Cards, shall sell or expose to Sale any waste Cards, or any Cards as waste Cards not being cut as aforesaid, such Person shall forfeit for every such Offence the Sum of Twenty Pounds.

Persons not being licensed Cardmakers may sell Second Hand Cards if enclosed in a printed Wrapper denoting them as such.

XXV. Provided always, and be it enacted, That it shall and may be lawful for any Person, not being a licensed Maker of playing Cards, to sell or expose to Sale any Pack of playing Cards, notwithstanding that the same may have been previously sold, and opened, used, or played with, if every such Pack shall be sold without the Wrapper or Jew of any licensed Maker, and shall contain not more than Fifty-two Cards, including an Ace of Spades duly stamped for Use within the United Kingdom, and shall be enclosed in a Paper or Wrapper,

with the Words "Second Hand Cards" printed or written in distinct and legible Characters on the Outside thereof; and if any Person not being a licensed Maker of Cards shall sell or expose to Sale in any Part of the United Kingdom any playing Cards which shall have been previously sold and opened, used or played with, not being in such Packs as aforesaid, or not including in such Pack an Ace of Spades duly stamped for Sale or Use in the United Kingdom, or any Pack not being enclosed in a Paper or Wrapper with the Words "Second Hand Cards" printed or written thereon in distinct and legible Characters on the Outside thereof, or if any such Pack shall be sold with a Wrapper or Jew of any licensed Maker, every Person so offending in any of the Cases aforesaid shall forfeit for every such Offence the Sum of Twenty Pounds.

Pieces of Ivory used in any Game, with any Mark to denote any Chance, shall be deemed Dice, and chargeable as such

XXVI. And be it further enacted, That all Pieces of Ivory, Bone, or other Matter, made or used for any Game or Play, with any Letters, Figures, Spots, or other Marks thereupon, to denote any Chance or Chances, shall be construed, deemed, and adjudged, and are hereby declared to be Dice; and if more than Six Chances shall be signified on any One of such Pieces of Ivory, Bone, or other Matter, then such One Piece shall be chargeable with the full Duty payable for a Pair of Dice; and if more than the Number of Chances usually signified in or by a Pair of Dice shall be signified on any One such Piece of Ivory, Bone, or other Matter, then such One Piece shall be and is hereby charged with a further Duty, in proportion to the Number of Chances exceeding those signified in or by One Pair of Dice.

Penalty on Persons filing, squaring, or new spotting Dice, after being stamped, or having such in their Possession.

XXVII. And be it further enacted, That if any Person shall file or square or new spot any Die, or shall cause or procure any Die to be filed, squared, or new spotted, after such Die has been stamped as by Law required, or if any Die shall be found in the Possession of any Person, filed, squared, or new spotted, after such Die shall have been so stamped as aforesaid, every Person having filed, squared, or new spotted any such Die, or having caused any such Die to be filed, squared, or new spotted, and every Person in whose Possession any such Die may be found, shall forfeit and pay for every such Die the Sum of Ten Pounds.

Playing Cards or Dice, not being stamped for Home Use, may be exported under the Regulations hereinafter mentioned.

XXVIII. And whereas it is expedient to permit the Exportation of playing Cards and Dice, without the same being stamped for Use in the United Kingdom, and without having paid the Duties imposed by this Act, and that Regulations should be made with respect to such Exportation; be it therefore enacted, That playing Cards or Dice, not being stamped for Use in the United Kingdom, and not having paid the Duties imposed by this Act, may be exported under the Conditions and Regulations herein-after mentioned and set forth; that is to say, before such playing Cards or Dice, not having been stamped for Use in the United Kingdom, and not having paid the Duties imposed by this Act, shall be removed from the licensed House or Place of any Maker thereof, for the Purpose of being exported from the United Kingdom to any Parts beyond the Seas, or to the *Isle of Man*, Three Days Notice in Writing shall be given to

to the proper Officer at the Head Office of Stamps in *London* or *Dublin* respectively, or at the Office of the Distributor of Stamps at *Cork* (so long as it shall be lawful to make Cards at *Cork*), by the licensed Maker thereof, of the Quantity intended to be exported, the Port or Place in the United Kingdom from whence the same are intended to be exported, the Name of the Ship or Vessel, and of the Master thereof, in which the same are intended to be exported, and the Port or Place and Country to which the same are intended to be carried and conveyed; and such Maker shall within such Space of Three Days enter into a Bond, with sufficient Surety, to be approved by the Commissioners of Stamps or their Officer, to His Majesty, His Heirs or Successors, in a penal Sum of Treble the Amount of all the Duties which would be payable on such Cards or Dice respectively if the same had been made or intended for Use or Sale in the United Kingdom, conditioned to export such Cards or Dice, in the Ship or Vessel to be named in such Bond, to some Port or Place beyond the Seas, to be mentioned in such Bond, within a Time to be limited in such Bond, and to land the same (the Dangers of the Seas excepted) in such Port or Place, and not to lade or put any such Cards or Dice on board any other Ship or Vessel, either in any Port or Place in the United Kingdom, or elsewhere, or at open Sea, and that such Cards or Dice, or any Part thereof, shall not be relanded in any Part of the United Kingdom, and also conditioned to produce to the said Commissioners, within the respective Times herein-after mentioned, a Certificate that such Cards or Dice have been duly landed at such Port or Place; and after the Expiration of such Three Days mentioned in such Notice, a Certificate under the Hand of some Officer of Stamps shall be given, expressing the several Matters required in such Notice, and also certifying that such Bond has been given according to the Provisions of this Act for the Exportation of any such Cards or Dice, and shall be delivered to the proper Officer of the Customs at such Port or Place in the United Kingdom from which such Cards or Dice are intended to be exported, and such Certificate shall be given and received without Fee or Reward; and after such Notice shall have been given, and such Bond as herein-before mentioned shall have been duly made and executed, and such Certificate granted (but not otherwise), it shall and may be lawful for any licensed Maker to remove such playing Cards or Dice intended for Exportation, when completely finished for Use, from the House or Place where the same shall be made, without Payment of any Duties for the same; provided that every Pack of such playing Cards shall contain an Ace of Spades duly marked or stamped with the proper Mark or Stamp appointed to be used for Cards to be exported; and provided also, that such Cards or Dice shall, before being so removed, be respectively enclosed in Packs or Pairs in such Wrappers or Jews as the Commissioners of Stamps shall approve, and shall be tied and fastened by a Label or Thread or Seal marked with the proper Mark, Stamp, or Device appointed to be used for Cards or Dice to be exported; and all such Cards or Dice so entered for Exportation shall be laden or put on board the Ship or Vessel mentioned in such Bond as aforesaid in the Presence of the proper Officer of Customs.

XXIX. And

How Bonds shall be discharged.

XXIX. And be it further enacted, That such Bond herein-before directed to be given with relation to Cards and Dice exported shall be discharged upon producing to the said Commissioners of Stamps, within the respective Times herein-after limited, a Certificate that the Cards or Dice in such Bond mentioned were duly landed in the proper Port or Place beyond the Seas; that is to say, within Six Months from the Date of such Bond, in the Case of Cards or Dice entered to be landed in any Port or Place in the *Isle of Man*; and within Twelve Months from the Date of such Bond, in the Case of Cards or Dice entered for or landed in any other Port or Place in *Europe*; and within Eighteen Months from the Date of such Bond, in the Case of Cards or Dice entered for or landed in any of His Majesty's Colonies or Plantations in *America* or *Africa*, or in any of the Territories of the United States of *America*; and within Twenty-four Months from the Date of such Bond, in the Case of Cards or Dice entered for or landed in any Port or Place at or beyond the *Cape of Good Hope*; and every such Certificate for such Cards or Dice as aforesaid, which shall be landed at any Port or Place where any Officer of His Majesty's Customs shall be resident, shall be signed by the proper Officer of His Majesty's Customs there; and if no Officer of His Majesty's Customs shall be resident there, then by the *British* Consul, or other Person acting as such there; and if no Officer of Customs or *British* Consul, or other Person acting as such, shall be there resident, then such Certificate shall be under the Seal of the Chief Magistrate in such Port or Place, or under the Hands and Seals of Two known *British* Merchants, then being at such Port or Place: Provided always, that if in any Case it shall be proved that such Cards or Dice so exported were taken by Enemies, or were lost in the Seas or by Fire, the Examination and Proof whereof shall be left to the Judgment of the Commissioners of Stamps, then and in such Case it shall be lawful for the said Commissioners and they are hereby authorized to discharge such Bond.

Cards or Dice exported contrary to Law, or re-landed after Entry for Export, may be seized, &c.

XXX. And be it further enacted, That all playing Cards and Dice which shall be exported contrary to the Directions of this Act, or which, after Entry thereof for Exportation, shall be landed at or found in any Place in the United Kingdom, or which shall be landed at or found in the *Isle of Man* after Entry thereof for Exportation elsewhere than to the said Isle (except for the Purpose of exporting the same under the Regulations of this Act), shall be forfeited, and shall and may be seized by any Officer of Customs or Excise, and may be proceeded upon to Condemnation, according to any Laws of Customs or Excise then in force, or may be seized and carried away by any Officer of Stamps, or Person duly authorized by the Commissioners of Stamps, and shall and may be lodged and secured in any Place appointed by the said Commissioners for that Purpose, and shall be sold or destroyed as the Commissioners shall direct; and if any Person shall sell or expose to Sale, or shall offer for Use, in any Part of the United Kindom, or shall knowingly have in his Possession or upon his Premises, or shall use or permit to be used in any Place in the United Kingdom, any playing Cards marked, stamped, and distinguished as Cards for Use in the *Isle of Man*, or for Exportation, such Cards shall be forfeited, and may be seized and carried away, and

Persons using, &c. such Cards to forfeit 20*l.*

and lodged and secured as above in this Act provided; and every Person so offending, for every Pack of Cards so sold or exposed to Sale, or offered for Use, or used or permitted to be used, or in the Possession of such Persons, contrary to this Act, shall forfeit the Sum of Twenty Pounds.

Penalty on fraudulently relanding Cards, after Entry and Shipment for Exportation, elsewhere than in the Port of Consignment.

XXXI. And be it further enacted, That if any Person shall reland, or shall cause or procure to be relanded, or shall assist in the relanding, in any Part of the United Kingdom, any Parcel of Cards or Dice after the same shall have been entered and shipped for Exportation from any Part of the United Kingdom, or shall land such Cards or Dice, or cause the same to be landed, in any Port or Place other than the Port or Place to which such Cards or Dice shall be consigned and named in the Certificate to be delivered by the Officer of Stamps to the Officer of Customs in pursuance of this Act, every such Person shall for every such Offence forfeit and pay the Sum of Fifty Pounds.

No Cards to be exported into or used in the Isle of Man, unless stamped for such Island, or for Use in the United Kingdom.

XXXII. And be it further enacted, That it shall not be lawful for any Person to put on board any Ship or Vessel for Exportation to the *Isle of Man*, or to import into or to use in that Island, any playing Cards, unless in Packs each containing an Ace of Spades stamped or marked with the Stamp or Device appointed by the Commissioners of Stamps for Cards intended for Use in the *Isle of Man*, in the Manner by this Act directed, or an Ace of Spades duly stamped or marked for Sale or Use in the United Kingdom; and all playing Cards not being in Packs each containing an Ace of Spades duly stamped and marked for Use in the *Isle of Man* or in the United Kingdom, which shall be put on board, or shall be brought to any Wharf or Place to be put on board, any Ship or Vessel, for Exportation to the *Isle of Man*, or which shall be imported into or found in the *Isle of Man*, shall be forfeited; and all playing Cards which, having been duly put on board, or brought to any Wharf to be put on board, any Ship or Vessel, for Exportation to the *Isle of Man*, or having been duly imported into or found in the *Isle of Man*, shall be relanded or found in any other Part of the United Kingdom, except for the Purpose of shipping the same under the Regulations of this Act, shall also be forfeited; and all Cards so forfeited shall and may be seized by any Officer of Customs or Excise, and shall and may be proceeded upon to Condemnation, according to any Laws of Customs or Excise in force at the Time, or may be seized and carried away by any Officer of Stamps, or Person duly authorized thereto, and lodged and secured in any Place appointed for that Purpose; and every Person who shall sell or expose to Sale, or shall offer for Use, or shall use or permit to be used, in any Part of the *Isle of Man*, or shall knowingly have in his Possession or upon his Premises within the said Island, any playing Cards or Ace of Spades made within the United Kingdom for Exportation, or any Pack of Cards not containing an Ace of Spades stamped or marked for Use in the *Isle of Man* or in the United Kingdom as aforesaid, shall for every such Pack of Cards or Ace of Spades forfeit and pay the Sum of Twenty Pounds, to be sued for and recovered in the same Manner as any Penalty incurred in the said Island under any Act relating to the Revenue of Customs may

Penalty 20*l.*

be sued for and recovered under such Act: Provided always, that nothing in this Act contained shall alter or affect any thing respecting the Exportation of playing Cards to the *Isle of Man*, contained in an Act made and passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act for regulating the Trade of the* Isle of Man. 6 G. 4. c. 115.

Foreign Cards without Name of Foreign Maker, or with any British Card-maker's Name thereon, not to be warehoused under 6 G. 4. c. 112. but to be seized and forfeited.

XXXIII. And be it further enacted, That no playing Cards which, having been made out of the United Kingdom, shall be imported into any Part thereof, shall be deposited in any Warehouse pursuant to an Act passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act for the warehousing of Goods*, unless the Name and Place of Residence of the Foreign Maker of such Cards be printed or marked in distinct and legible Characters on One Card of every Pack of such Cards, and on every Wrapper thereof; and if any One or more of such Cards, or any Wrapper, Jew, Label, or other Paper, Matter, or Thing, enclosing, annexed to, or deposited with any One or more of such Cards, shall be printed or marked in any way with the Name of any Maker of Cards duly licensed within the United Kingdom, such Cards shall not be permitted to be warehoused under the said recited Act, any thing in the said Act to the contrary in anywise notwithstanding; and all such Foreign Cards, Wrappers, Jews, Labels, and other Things on which the Name and Place of Residence of the Foreign Maker thereof shall not be printed or marked in distinct and legible Characters as aforesaid, or on any of which shall be printed or marked the Name of any Maker of Cards duly licensed within the United Kingdom, shall be forfeited, and may be seized by any Officer of Customs or Excise, and proceeded upon to Condemnation, according to any Laws of Customs or Excise then in force.

Commissioners may make Allowances for Aces of Spades when Stamps are altered.

XXXIV. And be it further enacted, That if at any Time the Commissioners of Stamps shall deem it expedient to alter any Stamp, Mark, Plate, Device, or Label directed to be used for the Purposes of this Act, it shall be lawful for the said Commissioners, and they are hereby authorized and required, under such Regulations and in such Manner as they shall think fit, to make an Allowance to every licensed Maker of playing Cards in his Accounts for each and every Ace of Spades which shall have been delivered to any such Maker respectively, and which in consequence of such Alteration shall be returned by him to the said Commissioners to be cancelled; provided that no Allowance shall be made in respect of any Ace of Spades which shall have been placed in any Pack of Cards made up, enclosed, and fastened in manner directed by this Act.

Forgery of Stamps relating to Cards and Dice, or uttering them with counterfeit Stamps, Felony punishable with Death.

XXXV. And be it further enacted, That if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited, any Type, Die, Seal, Stamp, Mark, Plate, or Device, or any Part of any Type, Die, Seal, Stamp, Mark, Plate, or Device, which shall be at any Time provided, made, or used by or under the Authority of the Commissioners of Stamps in pursuance of this Act; or shall counterfeit, or shall cause or procure to be counterfeited or resembled, the Impression of any such Type, Die, Seal, Stamp, Mark, Plate, or

or Device, or any Part thereof, upon any playing Card or Dice, or upon any Label, Thread, or Paper; or shall forge or counterfeit the Name, Handwriting, or Signature of any sealing Officer, or other Officer of Stamps, to or upon any Wrapper, Paper, or Material in which any Dice shall be actually enclosed; or shall forge or counterfeit, or shall cause or procure to be forged or counterfeited, any Mark or Name, or any Part of any Mark or Name, directed to be used by the Commissioners of Stamps in pursuance of this Act, in order to distinguish the Maker of any such Cards or Dice respectively, and printed or marked on or affixed to or making Part of the Wrapper, Label, or Paper in which any playing Cards or Dice shall be actually enclosed, with Intent to defraud His Majesty, His Heirs or Successors, of any of the Duties at any Time by Law payable upon Cards or Dice; or shall utter, or sell or expose to Sale, or part with for Use in Play, any Card, Die, Ace of Spades, Label, Wrapper, or Jew whatsoever, with such counterfeit Seal, Stamp, Mark, Device, Impression, Name, or Signature, knowing the same to be counterfeit; or shall privately or fraudulently use any Seal, Stamp, Mark, Plate, Device, or Label at any Time provided, made, or used by or under the Authority of the Commissioners of Stamps in pursuance of this Act, with Intent to defraud His Majesty, His Heirs and Successors, of any of the Duties at any Time by Law payable upon Cards or Dice; every Person convicted of any such Offence in due Form of Law shall be adjudged a Felon, and shall suffer Death.

Informers of certain Offences relating to Cards and Dice indemnified.

XXXVI. And be it further enacted, That if the Buyer or Seller, or any Person concerned in the buying or selling, or exposing to Sale, or uttering, any Ace of Spades, playing Cards, Dice, Label, or Wrapper, contrary to this Act, or if any Person concerned in the unlawful relanding of any Cards or Dice shipped for Exportation under this Act, or concerned in any other Offence against this Act, shall give Information to the Commissioners of Stamps of any like Offence committed by any other Person concerned in any such Offence, it shall be lawful for the said Commissioners, if they shall think fit, to direct that such Informer shall be admitted to give Evidence against such other Person; and in case of such Direction such Informer shall be admitted to give Evidence, and shall be deemed a competent Witness accordingly, and shall be indemnified against all Penalties previously incurred by such Informer under this Act.

Recovery of Penalties.

XXXVII. And be it further enacted, That all pecuniary Penalties and Forfeitures imposed by this Act shall and may be sued for and recovered in manner following; that is to say, if such Penalties or Forfeitures be incurred in *Great Britain*, the same shall and may be sued for and recovered in His Majesty's Court of Exchequer at *Westminster*, or in the Court of Exchequer in *Scotland*, in the same Manner as Penalties incurred under any Act or Acts relating to Stamp Duties may be sued for and recovered in such Courts respectively; and if such Penalties or Forfeitures shall be incurred in *Ireland*, the same shall be sued for and recovered in the same Manner as Penalties incurred or sued for under the herein-before recited Act made in the 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*, may be sued for and recovered under such Act; Provided always, that it shall be lawful for the Commissioners of Stamps to mitigate or compound any such Penalty or Forfeiture, or to stay any Proceedings in any such Prosecution commenced by their Direction, on such Terms as the said Commissioners shall judge proper and expedient; and also, at their Discretion, to give all or any Part of any Sum paid by way of Penalty or Compromise to the Person informing them of the Offence in respect of which such Sum shall be paid.

Commissioners may mitigate or compound Penalties.

XXXVIII. And be it enacted, That wherever in this present Act, in describing or referring to any Offence or other Matter or Thing, any Word or Words is or are used importing the Singular Number or the Masculine Gender only, such Word or Words shall be understood and shall be construed and applied to include several Matters as well as One Matter, and several Persons as well as One Person, and Females as well as Males, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Construction.

Interpretation of Act.

XXXIX. And be it further enacted, That this Act shall commence and take effect on and from the Fifth Day of *July* in the Year of our Lord One thousand eight hundred and twenty-eight.

Commencement of Act.

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

Act may be amended.

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