ANNO NONO

GEORGII IV. REGIS.

CAP. XXVII.

An Act to repeal the Allowances made to Stationers on the Purchase of Stamps for Receipts at the Head Office in *London*, and to grant an Allowance to Persons purchasing such Stamps to a certain Amount of the Commissioners of Stamps or of the Distributors of Stamps in *Great Britain*. [19th *June* 1828.]

WHEREAS by an Act passed in the Forty-fourth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the several Stamp 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*, certain Allowances, set forth in the Schedule marked (C.) to the said Act annexed, are directed to be made, and amongst others to every Person who at one and the same Time should produce at the Head Office for Stamps in *London* to be stamped, or shall buy of the Commissioners of the Stamp Duties, Vellum, Parchment, or Paper, charged with any Stamp Duty to the Amount in the Whole of Thirty Pounds or upwards, an Allowance after the Rate of One Pound Ten Shillings for every One hundred Pounds, and to Stationers who shall purchase Stamps for Receipts to the Amount at one and the same Time of Ten Pounds, on the Terms in the said Schedule mentioned, an Allowance after the Rate of Seven Pounds Ten Shillings for every One hundred Pounds, over and above the usual 44 G. 3. c. 98.

usual Allowance on the present Payment of Stamp Duties to the Amount of Thirty Pounds and upwards: And whereas it is expedient to repeal the said Allowance of One Pound Ten Shillings *per Centum*, so far as the same relates to the Stamp Duty on Receipts, and also to repeal the said Allowance of Seven Pounds Ten Shillings *per Centum* by the said Act directed to be made to Stationers on the Purchase of Stamps for Receipts; and in order to encourage and promote the Purchase and Distribution of Stamps for Receipts in Places remote from the Head Office for Stamps, it is also expedient that in lieu of the said Allowances so to be repealed a liberal Allowance should be made to all Persons who shall at one and the same Time *purchase* Stamps for Receipts, to the Amount hereinafter mentioned, of the Commissioners of Stamps, or of any Distributor or Sub-distributor of Stamps in any Part of *Great Britain*, and that the said Commissioners should be authorized and directed to issue Stamps for Receipts upon Paper provided by them, without making any Charge upon the Persons to whom such Stamps shall be issued for the Paper upon which the same shall be impressed: 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 Fifth Day of *July* One thousand eight hundred and twenty-eight the said Allowance of One Pound Ten Shillings *per Centum* granted by the said recited Act, so far as the same relates to the Duty upon Receipts, and also the said Allowance of Seven Pounds Ten Shillings *per Centum* by the said Act directed to be made to Stationers on the Purchase of Stamps for Receipts, shall be and the same are hereby respectively repealed; and in lieu of the said Allowances hereby repealed, and of all other Allowances on the Purchase of Stamps for Receipts, there shall be made to every Person who at one and the same Time shall buy of the Commissioners of Stamps, at their Head Office for Stamps in *London*, Stamps for Receipts to the Amount of Five Pounds or upwards, or who at one and the same Time shall buy of any Distributor or Sub-distributor of Stamps in any other Part of *Great Britain*, not being within the Distance of Ten Miles from the said Head Office, Stamps for Receipts to the Amount of One Pound or upwards, an Allowance of the Sum of Seven Pounds Ten Shillings for every One hundred Pounds, and so in proportion for any greater or less Sum than One hundred Pounds of such Stamps so purchased, not under Five Pounds or One Pound respectively: Provided always, that no Allowance shall be made for any fractional Part of the Sum of One Pound.

From the 5th July 1828, the Allowances granted by the recited Act on the Purchase of Stamps for Receipts, repealed.

New Allowance to be made in lieu thereof.

Commissioners to issue Stamps for Receipts without any Charge for Paper.

II. And be it further enacted, That it shall and may be lawful for the said Commissioners of Stamps, and they are hereby authorized and required, to issue Stamps for Receipts upon Paper provided by them, without making any Charge upon the Person or Persons to whom such Stamps shall be issued for the Paper upon which the same shall be impressed.

Commissioners authorized to grant

III. Provided always, and be it further enacted, That it shall and may be lawful for the said Commissioners of Stamps, and they are hereby

hereby authorized and empowered, in such Cases as they shall think proper, to grant to any Person who shall at one and the same Time produce, at the Head Office for Stamps in *London*, Paper or Parchment to be stamped for Receipts to the Amount of Five Pounds or upwards, on which any Special Form shall be printed, such Form being applicable solely to the Business of any One Person or Firm, the said Allowance of Seven Pounds Ten Shillings for every One hundred Pounds of the Amount of the Duty on such Stamps for Receipts, and so in proportion for any greater or less Sum than One hundred Pounds.

the Allowance on stamping Special Forms of Receipts.

IV. And whereas it is highly improper that any Vendor of Stamps for Receipts should, upon the Sale thereof, make any Charge for the Paper upon which such Stamps are impressed, seeing that such Paper is by this Act directed to be supplied *gratis* by the Commissioners of Stamps; be it further enacted, That if any Person or Persons, upon the Sale of any Stamp or Stamps for a Receipt or Receipts, shall make any Charge to the Purchaser of such Stamp or Stamps for the Paper whereon the same shall be impressed, or shall, under any Colour or Pretence whatever, demand or receive a greater Price or Sum than the Amount of the Stamp Duty denoted by such Stamp or Stamps, every such Person so offending shall, for every such Offence, forfeit and pay the Sum of Ten Pounds, to be sued for and recovered, levied and applied, in such and the same Manner as any Penalties under any other Act or Acts relating to Stamp Duties may be sued for, recovered, levied, and applied.

Penalty on Vendors of Receipt Stamps charging for the Paper, 10*l.*

V. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to prevent any Person or Persons from making any Charge for any bound Book containing Stamps for Receipts, or for any Folio Sheet of Paper containing not more than One Stamp, or for any Skin or Piece of Vellum or Parchment whereon any such Stamp or Stamps may be impressed, nor to inflict any Penalty or Penalties by reason of the making of any such Charge as aforesaid.

Not to prevent any Charge for Books of Receipt Stamps, or for Vellum or Parchment.

VI. And whereas many Tradesmen, Shopkeepers, and other Persons have, through Ignorance of the Law or Inadvertence, written Receipts upon Paper not duly stamped as the Law requires, whereby they have unwittingly incurred divers pecuniary Penalties; and it is expedient to relieve all Persons from such pecuniary Penalties as have been so incurred before the passing of this Act; be it therefore further enacted, That all and every Person and Persons who may have written or signed, or caused to be written or signed, upon Vellum, Parchment, or Paper not duly stamped as the Law requires, any Receipt, Discharge, or Acquittance, for or upon the Payment of Money, shall be and is and are hereby relieved and indemnified from and against all pecuniary Forfeitures and Penalties incurred by reason of any such Offence as aforesaid committed at any Time or Times before the passing of this Act; and that all Actions, Informations, Prosecutions, and Proceedings whatsoever, which have been commenced, filed, or prosecuted, and are now pending, or which shall or may hereafter be commenced, filed, or prosecuted, against any

Persons relieved from all pecuniary Penalties incurred by giving unstamped Receipts prior to the passing of this Act.

any Person or Persons, for the Recovery of any such pecuniary Forfeiture or Penalty as aforesaid incurred before the passing of this Act, shall be and the same are hereby discharged and made void.

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