CAP. XCVII.

An Act to repeal certain Stamp Duties, and to grant others in lieu thereof; and to amend the Laws relating to the Stamp Duties. [14th *August* 1850.]

55 G. 3. c. 184. 3 G. 4. c. 117. 5 & 6 Vict. c. 82. 8 & 9 Vict. c. 2. 11 & 12 Vict. c. 9.

'WHEREAS by an Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies, and Successions to Personal Estate upon Intestacies, now payable in* Great Britain, *and for granting other Duties in lieu thereof*, certain Stamp Duties specified and contained in a Schedule to the said Act annexed were granted and made payable in and throughout *Great Britain*, for and in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule: And whereas by an Act passed in the Third Year of the Reign of King *George* the Fourth, intituled *An Act to reduce the Stamp Duties on Reconveyances of Mortgages and in certain other Cases, and to amend an Act of the last Session of Parliament for removing Doubts as to the Amount of certain Stamp Duties in* Great Britain *and* Ireland *respectively*, certain Stamp Duties therein mentioned or referred to were repealed, and in lieu thereof certain other Stamp Duties in the said last-recited Act specified were granted and made payable in and throughout *Great Britain* and *Ireland* respectively: And whereas by an Act passed in the Sixth Year of the Reign of Her present Majesty, intituled *An Act to assimilate the Stamp Duties in* Great Britain *and* Ireland, *and to make Regulations for collecting and managing the same until the Tenth Day of* October *One thousand eight hundred and forty-five*, certain of the said Stamp Duties granted by the said first-recited Act were extended to and made payable in *Ireland;* and under and by virtue of the said Three several Acts, and also of Two other Acts passed respectively in the Eighth and Eleventh Years of Her Majesty's Reign, for continuing the said last-recited Act, the said Stamp Duties are now payable in *Great Britain* and *Ireland* respectively: And whereas it is expedient to repeal certain of the said Stamp Duties, so far as the same relate to the several Instruments, Matters, and Things mentioned and described in the Schedule to this Act annexed, and to substitute in lieu thereof other Rates of Duties for and in respect of the same Instruments, Matters, and Things:' Be it therefore enacted by the Queen'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 Tenth Day of *October* One thousand eight hundred and fifty the several Stamp Duties now payable in *Great Britain* and *Ireland* respectively, under or by virtue of the said several Acts herein-before recited or referred to, or any of the said Acts respectively, or any other Act or Acts, for or in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule to this Act annexed, and whereon other Duties are by this Act granted and imposed, shall respectively cease and determine, and shall be and the same are hereby repealed, and in lieu and instead thereof there shall be granted, raised, levied, collected, and paid in and throughout the United Kingdom of *Great Britain* and *Ireland*, unto and for the Use of Her Majesty, Her Heirs and Successors, for and in respect of the said several Instruments, Matters, and Things, or for or in respect of the Vellum, Parchment, or Paper upon which the same respectively shall be written, the several Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the said last-mentioned Schedule, and that the said last-mentioned Schedule, and the several Provisions, Regulations, and Directions therein contained with respect to the said Duties, and the Instruments, Matters, and Things charged therewith, shall be deemed and taken to be Part of this Act, and shall be applied, observed, and put in execution accordingly: Provided always, that nothing herein contained shall extend to repeal or alter any of the said Duties now payable in relation to any Deed or Instrument which shall have been signed or executed by any Party thereto, or which shall bear Date before or upon the said Tenth Day of *October* One thousand eight hundred and fifty.

Stamp Duties on Instruments specified in the annexed Schedule repealed, and other Duties granted in lieu thereof.

Duties granted to be denominated Stamp

II. And be it enacted, That the said Duties by this Act granted shall be denominated and deemed to be Stamp Duties, and shall be under the Care and Management of the Commissioners

missioners of Inland Revenue for the Time being; and that all Powers, Provisions, Clauses, Regulations, Directions, and Exemptions, Fines, Forfeitures, Pains, and Penalties, contained in or imposed by the said recited Act of the Fifty-fifth Year of the Reign of King *George* the Third and the Schedule thereto annexed, and in or by any other Act or Acts relating to any Duties of the same Kind or Description heretofore payable in *Great Britain* and *Ireland* respectively, and in force at the Time of the passing of and not repealed by this Act, shall respectively be of full Force and Effect with respect to the Duties by this Act granted, and to the Vellum, Parchment, and Paper, Instruments, Matters, and Things, charged and chargeable therewith, and to the Persons liable to the Payment of the said Duties, so far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said Duties hereby granted, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the said Duties by this Act granted, and the said Schedule annexed to the said Act of the Fifty-fifth Year of the Reign of King *George* the Third and the said Schedule to this Act annexed shall be read and construed as One Schedule and as One Act.

Duties, and to be under the Care of the Commissioners of Inland Revenue.

Powers and Provisions of former Acts to be in force and be put in execution with regard to the Duties hereby granted.

III. Provided always, and be it enacted, That nothing in this Act or in the Schedule hereto annexed contained shall extend or be deemed or construed to extend to charge with Stamp Duty any Deed or Instrument which by any Act or Acts now in force is expressly exempted from all Stamp Duty; or to subject or charge any Transfer or Assignment of any Share in the Stock and Funds of the Governor and Company of the Bank of *England*, or of the *South Sea* Company, or of the *East India* Company respectively, to or with any higher or other Stamp Duty than such Transfers and Assignments are respectively subject and liable to under any Act or Acts now in force.

Duties not to be charged on Deeds or Instruments expressly exempted from Stamp Duty by existing Acts.

IV. And be it enacted, That the Duties imposed by the said Act of the Sixth Year of Her Majesty's Reign upon any Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument for setting or demising Lands, Tenements, or Hereditaments in *Ireland*, in the Manner in the said Act mentioned, and also the Duty imposed by an Act passed in the Tenth Year of Her Majesty's Reign, intituled *An Act to facilitate and encourage the granting of certain Leases for Terms of Years in* Ireland, on any Lease in the said last-mentioned Act described, shall, so far as the same respectively relate to any such Lease, Release, or Deed, Minute or Memorandum, Article or Instrument as aforesaid which shall bear Date after the said Tenth Day of *October* One thousand eight hundred and fifty, be and the same are hereby repealed; and every such Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument last mentioned, shall be and become subject and liable to and chargeable with the Duties imposed by this Act and the said Act of the Fifty-fifth Year of the Reign of King *George* the Third respectively, on Deeds and Instruments of the like Kind or Description.

Duties imposed by 5 & 6 Vict. c. 82. and 9 & 10 Vict. c. 112. on certain Leases in Ireland, repealed.

V. 'And whereas by an Act passed in the Seventh Year of Her Majesty's Reign the 'Stamp Duty on an Agreement, or Minute or Memorandum of an Agreement, under Hand 'only, and in the said last-mentioned Act more particularly described, was reduced to the 'Sum of Two Shillings and Sixpence: And whereas Doubts have arisen as to whether 'the said reduced Duty extends to Agreements or other Instruments under Hand only 'for setting or demising Lands, Tenements, or Hereditaments in *Ireland* at a yearly Rent 'not exceeding Fifty Pounds; and it is expedient to remove such Doubts:' Be it therefore declared and enacted, That no Agreement, or Minute, Memorandum, or legal or equitable Article or Instrument, under Hand only, made or to be made at any Time since the Sixth Day of *June* One thousand eight hundred and forty-four, and before or upon the Tenth Day of *October* One thousand eight hundred and fifty, for setting or demising Lands, Tenements, or Hereditaments in *Ireland* at any yearly Rent not exceeding Fifty Pounds, shall be held or deemed to be or to have been subject or liable to any higher Amount of Stamp Duty than the said reduced Duty of Two Shillings and Sixpence payable on an Agreement,

For removing Doubts as to the Stamp Duties on certain Agreements for setting or demising Lands in Ireland.

ment, or Minute or Memorandum of an Agreement, under Hand only, by virtue of the said Act of the Seventh Year of Her Majesty's Reign.

Preamble.

VI. 'And whereas under or by virtue of the said several Acts herein-before recited, or 'some of them, certain Stamp Duties are now payable for or in respect of any Bargain 'and Sale or Lease for a Year, for vesting the Possession of Lands or other Hereditaments, 'and enabling the Bargainee to take a Release of the Freehold or Inheritance: And whereas 4 & 5 Vict. c. 21. 'by an Act passed in the Fourth Year of the Reign of Her present Majesty, intituled *An* 'Act for rendering a Release as effectual for the Conveyance of Freehold Estates as a Lease 'and Release by the same Parties, it is provided, that every Deed or Instrument taking 'effect under the said last-mentioned Act in the Manner therein mentioned shall be charge- 'able with the same Amount of Stamp Duty as any Bargain and Sale or Lease for a Year 'would have been chargeable with (*except Progressive Duty*) if executed to give Effect to 'such Deed or Instrument, in addition to the Stamp Duties which such Deed or Instrument 'shall be chargeable with as a Release or otherwise under any Act or Acts relating to 'Stamp Duties: And whereas by an Act passed in the Ninth Year of the Reign of Her 8 & 9 Vict. c. 106. 'present Majesty, intituled *An Act to amend the Law of Real Property*, it is enacted, that 'every Deed which by force only of the said last-mentioned Act shall be effectual as a 'Grant shall be chargeable with the Stamp Duty with which the same Deed would have 'been chargeable in case the same had been a Release founded on a Lease or Bargain 'and Sale for a Year, and also with the same Stamp Duty (*exclusive of Progressive Duty*) 'with which such Lease or Bargain and Sale for a Year would have been chargeable: 'And whereas it is expedient to repeal the said Stamp Duties now payable for or in 'respect of any such Bargain and Sale or Lease for a Year as aforesaid, and also to repeal 'so much of the said Two several Acts last mentioned as imposes upon any Deed or Instru- 'ment the said additional Stamp Duty as for a Bargain and Sale or Lease for a Year:' Be it therefore enacted, That the said Duties now payable for or in respect of any such Bargain and Sale or Lease for a Year as aforesaid, and also so much of the said Two several last-mentioned Acts as is herein-before recited, shall, so far as the same respectively relate to any Deed or Instrument which shall bear Date after the said Tenth Day of *October* One thousand eight hundred and fifty, be and the same are hereby repealed.

Stamp Duties on a Bargain and Sale, and so much of said Two Acts as is recited, repealed.

Preamble.

VII. 'And whereas by the said recited Act of the Fifty-fifth Year of the Reign of King 'George the Third, and the Schedule thereto annexed, it is provided, that where any Free- 'hold Lands or Hereditaments shall be conveyed by a Deed of Feoffment or by a Deed of 'Bargain and Sale enrolled, such Deed of Feoffment or Bargain and Sale, unless accom- 'panied with a Lease and Release, shall be charged with such further Duty as in the said 'last-mentioned Schedule is specified and contained in that Behalf:' Be it enacted, That so much of the said last-mentioned Act and of the said Schedule as charges such Deed of Feoffment or Bargain and Sale with any such further Duty shall, as to any such Deed as aforesaid which shall bear Date at any Time after the Tenth Day of *October* One thousand eight hundred and fifty, be and the same is hereby repealed.

Additional Duty on a Conveyance by Feoffment or Bargain and Sale enrolled, repealed.

All Persons receiving Monies for Stamp Duties, and misappropriating the same, to be liable for the Amount, and the Court of Exchequer to enforce Payment thereof.

VIII. And be it enacted, That if any Person shall have received or gotten into his Hands, or shall receive or get into his Hands, any Sum or Sums of Money as and for the Stamp Duty upon or in respect of any Deed, Instrument, or Transaction, or intended Deed, Instrument, or Transaction, or the Duty upon or in respect of any Legacy or Residue, and shall improperly neglect or omit to appropriate such Sum or Sums of Money to the due Payment of such Duty, or shall otherwise by or under any Means or Pretence whatsoever improperly withhold or detain the same, every such Person shall be accountable for the Amount of such Duty or Sum or Sums of Money, and the same shall be a Debt from such Person to Her Majesty, Her Heirs and Successors, and recoverable as such accordingly; and it shall be lawful for the Barons of Her Majesty's Court of Exchequer in *England*, *Scotland*, or *Ireland* respectively, upon Application to be made for that Purpose on behalf of the Commissioners of Inland Revenue, upon such Affidavit as to such Court may appear sufficient, to grant a Rule requiring such Person, or his Executor or Administrator, to show cause why he should not deliver to the said Commissioners an Account upon Oath of all such Duties and Sums of Money as aforesaid, and why the same should not be forthwith paid

paid to the Receiver General of Inland Revenue, or to such Person as the said Commissioners shall appoint or authorize to receive the same; and it shall be lawful for such Court to refer the taking or auditing of any such Account to the proper Officer of such Court, who shall examine any such Person as a Debtor or alleged Debtor to the Crown, on personal Interrogatories, if such Court shall think proper so to do; and it shall be lawful for such Court to make absolute any such Rule as aforesaid in every Case in which the same may appear to such Court to be proper and necessary, and to enforce by Attachment or otherwise the Payment of any such Duties or Sums of Money as on such Proceedings shall appear to such Court to be due, together with the Costs of all such Proceedings.

For removing Doubts as to the Duties upon Transfers of Mortgages.

IX. 'And whereas Doubts have arisen as to certain Stamp Duties in *Great Britain* and *Ireland* respectively payable under the said Act of the Fifty-fifth Year of the Reign of King *George* the Third, the said Act of the Third Year of the Reign of King *George* the Fourth, and the several Acts respectively therein recited or mentioned, and the said Act of the Sixth Year of the Reign of Her present Majesty, or under some or one of the said several Acts respectively, upon or in respect of certain Deeds or Instruments herein-after mentioned, and it is proper that such Doubts should be removed:' Be it therefore enacted and declared, That any Transfer or Assignment, Disposition or Assignation, already made, or which on or before the Tenth Day of *October* One thousand eight hundred and fifty may be made, of any Mortgage or Wadset or of any other Security in the said Acts or any of them mentioned, or of the Benefit thereof, or of the Money or Stock thereby secured, shall not, by reason of its containing, either by the Mortgagor or by any Person entitled to the Property mortgaged by Descent, Devise, or Bequest from such Mortgagor, any further or additional Security for the Payment or Transfer or Retransfer of such Money or Stock, or any Interest or Dividends thereon, or any new Covenant, Proviso, Power, Stipulation, or Agreement, or other Matter whatever, in relation to such Money or Stock, or the Interest or Dividends thereon, or by reason of its containing all or any of such Matters, be or be deemed to be liable to any further or other Duty (*except Progressive Duty*) than the Duty herein-after mentioned; (that is to say,) where no further Money or Stock has been or shall be added to the Principal Money or Stock already secured, a Stamp Duty of One Pound Fifteen Shillings, and where any further Sum of Money or Stock has been or shall be added to the Principal Money or Stock already secured, the same Stamp Duty only as on a Mortgage or Wadset for such further Sum or Stock; and that any Deed or Instrument, either by the Mortgagor or by any Person entitled as aforesaid, already made or which may be made as aforesaid, operating or intended to operate as a further Charge or as a Security for any further or additional Money or Stock advanced upon any Property already comprised in any Mortgage or other Security, shall not by reason of its containing all or any of the Matters aforesaid, in relation to the Money or Stock previously secured, or the Interest or Dividends thereon, be deemed to be liable to any further or other Stamp Duty than the Duty chargeable on an original Mortgage for the further or additional Money or Stock in and by such Deed of further Charge or Security charged or secured, or intended so to be.

For affording Relief in certain Cases of Leases.

X. 'And whereas numerous Leases have been from Time to Time granted upon or after Sales made in consideration of Money paid to some other Person or Persons than the Lessor, without stamping such Leases with any *ad valorem* Stamp in respect of such pecuniary Consideration, the Parties to such Leases conceiving that the Provisions of the several Acts now in force requiring the Consideration to be set out, and imposing an *ad valorem* Duty thereon, did not apply to any other Consideration than that passing between the Lessor and Lessee; but inasmuch as Doubts have arisen on the Subject, it is reasonable that such Relief as is herein-after mentioned should be afforded in such Cases:' Be it therefore enacted and declared, That no Lease made and executed before the Twentieth Day of *March* One thousand eight hundred and fifty shall be adjudged, deemed, or taken to be improperly stamped by reason of there not being an *ad valorem* Stamp impressed thereon for or in respect of any pecuniary Consideration which may have been paid or may be therein expressed to be paid by the Lessee to any other Person or Persons than the Lessor, and that the Seller and the Lessee respectively in any such Lease, and any Attorney, Solicitor, Writer to the Signet, or other Person employed in or about the Preparation or Completion

of the same, shall be exempted from all Penalties and other Liabilities for or by reason of any Default in setting forth any such pecuniary Consideration as aforesaid.

For removing Doubts regarding Progressive Duties.

XI. 'And whereas by the several Acts now in force relating to the Stamp Duties, as well 'as by this Act, certain Stamp Duties called Progressive Duties are imposed upon Deeds 'and Instruments in respect of certain Quantities of Words contained therein, together 'with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto: 'And whereas Doubts are entertained whether such Progressive Duties are chargeable on 'any Deed or Instrument in respect of the Words contained in any other Deed or Instru-'ment liable to Stamp Duty and duly stamped which may be put or endorsed upon or 'annexed to or referred to in or by such first-mentioned Deed or Instrument, and it is 'expedient to remove such Doubts:' Be it therefore declared and enacted, That the said Progressive Duties shall not be deemed or held to be or to have been imposed or chargeable upon any Deed or Instrument in respect of the Words or any Quantity of the Words contained in any other Deed or Instrument liable to Stamp Duty and duly stamped which may be or may have been put or endorsed upon or annexed to such first-mentioned Deed or Instrument, or which may be or may have been in any Manner incorporated with or referred to in or by the same.

Progressive Duties not to be charged on Deeds or Instruments in respect of others duly stamped, and endorsed on or referred to therein.

Terms and Conditions on which Deeds, &c. may be stamped after the signing thereof.

XII. 'And whereas, for securing the due Payment of the Stamp Duties imposed by 'Law on Deeds and other Instruments, it is expedient to alter the Terms and Conditions 'on which any such Deed or Instrument may be stamped after the Execution or signing 'thereof:' Be it therefore enacted, That where any Deed or Instrument liable by Law to any Stamp Duty shall be written on Vellum, Parchment, or Paper, and shall be signed or executed by any Person before such Vellum, Parchment, or Paper shall be duly stamped for denoting the Payment of the said Duty, then and in every such Case there shall be due, answered, and paid to Her Majesty, Her Heirs and Successors, the whole or (as the Case may be) the Deficiency of the Stamp Duty payable upon or in respect of such Deed or Instrument, and there shall also be paid and payable, over and above the said Duty or Deficiency of Duty, by way of Penalty, and in lieu of any former Penalty imposed or made payable by Law in the like Case, the Sum of Ten Pounds; and where the whole Amount of the Duty or Deficiency of Duty, as the Case may be, to be denoted by the Stamp or Stamps required to be impressed on such Deed or Instrument when the same shall be brought to be stamped, shall exceed the Sum of Ten Pounds, there shall be paid by way of Penalty, in addition to the said Sum of Ten Pounds, Interest on the said Duty or Deficiency of Duty computed at the Rate of Five Pounds *per Centum per Annum* from the Date or first signing or Execution of such Deed or Instrument; provided, that if such Interest shall exceed in Amount the said Duty or Deficiency of Duty, then there shall be paid by way of Penalty, in addition to the said Duty or Deficiency of Duty, and the said Sum of Ten Pounds, and in lieu of the said Interest, a Sum equal to the Amount of the said Duty or Deficiency of Duty; and the Commissioners of Inland Revenue are hereby required, upon Payment of the said Duty or Deficiency of Duty, and of the said Sum or Sums herein-before directed to be paid by way of Penalty, to cause such Deed or Instrument to be duly stamped with a Stamp or Stamps for denoting the Payment of such Duty or Deficiency, and also with a Stamp for denoting the Payment of a Penalty, in lieu of the Receipt heretofore required by any Act to be written or given for such Penalty; and no such Deed or Instrument shall be pleaded or given in Evidence, or admitted to be good, useful, or available in Law or Equity, until the same shall be duly stamped in manner aforesaid: Provided always, that where it shall appear to the Commissioners of Inland Revenue, upon Oath or otherwise, to their Satisfaction, that any Deed or Instrument hath not been duly stamped previously to being signed or executed, by reason of Accident, Mistake, Inadvertency, or urgent Necessity, and without any wilful Design or Intention to defraud Her Majesty, Her Heirs or Successors, of the Duty chargeable in respect thereof, or to evade or delay the Payment of such Duty, then and in any such Case, if such Deed or Instrument shall within Twelve Calendar Months after the first signing or executing of the same by any Person be brought to the said Commissioners in order to be stamped, and the Stamp Duty chargeable thereon by Law shall be paid, it shall be lawful for the said Commissioners, if they shall think fit, to remit the whole or any Part of the Penalty payable on stamping such Deed or Instrument, and to cause such Deed or

Commissioners of Inland Revenue authorized to remit the Penalty on stamping Deeds, &c. within Twelve Months after the signing thereof.

Instrument

Instrument to be duly stamped, upon Payment of the whole, or, as the Case may be, the Deficiency of the Stamp Duty chargeable thereon by Law, and either with or without any Portion of the said Penalty; and thereupon every such Deed or Instrument shall be as valid and available in the Law as it would have been if it had been duly stamped before the signing or executing of the same: Provided also, that nothing herein contained shall extend or be deemed or construed to extend to any Deed or Instrument for the stamping of which after the signing or Execution thereof Provision is specially made by any Law now in force, or to any Deed or Instrument the stamping of which after the signing or Execution thereof is expressly prohibited or restricted by any such Law as aforesaid, or to repeal, alter, or affect any such Provision, Prohibition, or Restriction.

Not to extend to Instruments for which special Provision is made, or where the stamping is by Law prohibited.

XIII. Provided always, and be it enacted, That it shall be lawful for the Commissioners of Inland Revenue to order and direct that any Deed or Instrument which shall have been or shall or may be signed or executed by any Party thereto at any Place out of the United Kingdom may be duly stamped, upon Payment of the proper Stamp Duty payable thereon, and without Payment of any additional Duty or Penalty, provided such Deed or Instrument shall be brought to the said Commissioners to be stamped as aforesaid within the Space of Two Calendar Months from the Time when the same shall have been received in the United Kingdom, and provided Proof shall be first made to the Satisfaction of the said Commissioners of the Facts aforesaid.

Commissioners may stamp Instruments executed abroad, without Penalty, if brought to them within Two Months after Arrival home.

XIV. 'And whereas Doubts frequently arise as to the Stamp Duties with which some 'Deeds or Instruments are chargeable, and it is expedient that Provision should be made 'whereby such Doubts may be removed:' Be it therefore enacted, That when any Deed or Instrument liable to Stamp Duty, whether previously stamped or otherwise, shall be presented to the Commissioners of Inland Revenue at their Office, and the Party presenting the same shall desire to have the Opinion of the said Commissioners as to the Stamp Duty with which such Deed or Instrument in their Judgment is chargeable, and shall tender and pay to the said Commissioners a Fee of Ten Shillings (which shall be accounted for and paid over as Part of Her Majesty's Revenue arising from Stamp Duties), it shall be lawful for the said Commissioners and they are hereby required to assess and charge the Stamp Duty to which in their Judgment such Deed or Instrument is liable, and upon Payment of the Stamp Duty so assessed and charged by them, or, in the Case of a Deed or Instrument insufficiently stamped, of such a Sum as, together with the Stamp Duty already paid thereon, shall be equal to the Duty so assessed and charged, and upon Payment also of the Amount, if any, payable by way of Penalty on stamping such Deed or Instrument, to stamp such Deed or Instrument with the proper Stamp or Stamps denoting the Amount of the Duty so paid, and thereupon, or if the full Stamp Duty to which in the Judgment of the said Commissioners such Deed or Instrument shall be liable shall have been previously paid and denoted upon the same in manner aforesaid, the said Commissioners shall impress upon such Deed or Instrument a particular Stamp to be provided by them for that Purpose, with such Word or Words or Device or Symbol thereon as they shall think proper in that Behalf, and such last-mentioned Stamp shall be deemed and taken to signify and denote that the full Amount of Stamp Duty with which such Deed or Instrument is by Law chargeable has been paid, and every Deed or Instrument upon which the same shall be impressed shall be deemed to have been duly stamped, and shall be receivable in Evidence in all Courts of Law or Equity, notwithstanding any Objection made to the same as being insufficiently stamped; save and except that such last-mentioned Stamp shall not be impressed upon any Deed or Instrument chargeable with *ad valorem* Duty under or by reference to the Head of Bond or Mortgage in the Schedule to this Act where the same is made as a Security for the Payment or Transfer or Re-transfer of Money or Stock without any Limit as to the Amount thereof; and provided always, that nothing herein contained shall be deemed or construed to extend to require or authorize the said Commissioners to stamp as last aforesaid any Probate of a Will or Letters of Administration, or to stamp as last aforesaid any Deed or Instrument after the signing or Execution thereof in any Case in which the stamping thereof is expressly prohibited by any Law in force.

For removing Doubts as to the Sufficiency of Stamp Duty paid on Deeds.

XV. Provided always, and be it enacted, That if the Party presenting such Deed or Instrument to the said Commissioners as aforesaid for their Opinion as to the Stamp Duty with

Party dissatisfied with the Determination

of the Commissioners as to the Stamp Duty chargeable may appeal to the Court of Exchequer, and the Duty shall be paid according to the Decision of the Court.

with which the same is chargeable shall declare himself dissatisfied with the Determination made by them in that Behalf, it shall be lawful for such Party, upon paying the Amount of the Stamp Duty according to such Determination, and depositing with the said Commissioners the Sum of Forty Shillings for Costs and Charges to be paid by him in the Event herein-after provided for, to require the said Commissioners to state specially and to sign the Case on which the Question with respect to such Stamp Duty arose, together with their Determination thereupon, which Case the said Commissioners are hereby required to state and sign accordingly, and to cause the same to be delivered to the Party making such Request as aforesaid in order that he may appeal against such Determination to Her Majesty's Court of Exchequer at *Westminster;* and upon the Application of the said Party (due Notice thereof being given to the Solicitor of Inland Revenue, to the end that Counsel may be heard on behalf of the said Commissioners,) it shall be lawful for the said Court of Exchequer and the said Court is hereby required to hear and determine the said Appeal, and to decide as to the Stamp Duty with which such Deed or Instrument is chargeable, and according to such Decision the Stamp Duty and Penalty (if any) which shall have been the Subject of such Case shall be deemed to have been payable by Law; and if no Excess of Stamp Duty or Penalty shall have been paid to the said Commissioners by the said Appellant, over and above the Sum which according to the Decision of the said Court ought to have been paid upon or in respect of such Deed or Instrument, the said Sum of Forty Shillings deposited for Costs and Charges as aforesaid shall be applied to the Use of Her Majesty's Revenue; but if any such Excess as aforesaid shall have been so paid by the said Appellant, the same, together with the said Sum of Forty Shillings deposited as aforesaid, shall be repaid by the said Commissioners to the said Appellant; and if the Sum paid for Stamp Duty or Penalty upon or in respect of such Deed or Instrument shall fall short of the Amount which, according to the Decision of the said Court upon any such Appeal, is chargeable or ought to be paid upon or in respect of such Deed or Instrument, the Deficiency of such Stamp Duty or Penalty, or both, as the Case may be, shall be paid by the said Appellant to the said Commissioners, and the Court shall order and enforce the Payment thereof accordingly.

Conveyances, Mortgages, and Settlements of Property under Contract or Obligation before 20th March 1850 exempted from any increased *ad valorem* Duty.

XVI. And be it enacted, That where any Lands or other Property shall have been actually and *bonâ fide* contracted to be sold prior to the Twentieth Day of *March* One thousand eight hundred and fifty by any Contract or Agreement in Writing duly stamped, or shall have been actually and *bonâ fide* sold under the Decree of any Court made prior to the said Twentieth Day of *March*, and the same shall be conveyed to the Purchaser or any other Person by his Direction after the Tenth Day of *October*, and before or on the Thirty-first Day of *March* One thousand eight hundred and fifty-one, or where any Lands or other Property shall have been actually and *bonâ fide* contracted to be mortgaged prior to the said Twentieth Day of *March* One thousand eight hundred and fifty, and the Abstract of Title of the Mortgagor to such Lands or other Property shall have been actually delivered to the intended Mortgagee or his Solicitor prior to the said Twentieth Day of *March* One thousand eight hundred and fifty, and the same Mortgage shall be executed after the said Tenth Day of *October*, and before or on the Thirty-first Day of *March* One thousand eight hundred and fifty-one, or where any Deed or Instrument liable to the *ad valorem* Duty by this Act granted under the Head of "Settlement" in the Schedule to this Act shall be executed after the said Tenth Day of *October*, and before or on the Thirty-first Day of *March* One thousand eight hundred and fifty-one, in pursuance of an Obligation contained in any Deed, Will, or other Instrument which was actually and *bonâ fide* in force and obligatory upon the Party executing the same prior to the said Twentieth Day of *March* One thousand eight hundred and fifty, or in pursuance of the Decree of any Court made prior to that Day, the principal or only Deed or Instrument whereby such Lands or other Property as aforesaid shall be conveyed or mortgaged respectively, and the principal or only Deed chargeable with *ad valorem* Duty by this Act granted under the Head of "Settlement" in the Schedule hereto, shall be exempt from any *ad valorem* Duty of a greater Amount than would have been payable on such Deed or Instrument respectively if this Act had not been passed; but in order to prevent Frauds such Deed or Instrument shall be produced on or before the Thirtieth Day of *April* One thousand eight hundred and fifty-one, duly executed and duly stamped,

stamped, to the Commissioners of Inland Revenue, and upon its being proved to their Satisfaction that the Lands or other Property therein comprised were actually and *bonâ fide* contracted to be sold as aforesaid, or were actually and *bonâ fide* sold under the Decree of any Court made prior to the said Twentieth Day of *March* One thousand eight hundred and fifty, or that such Lands or other Property therein comprised were actually and *bonâ fide* contracted to be mortgaged as aforesaid, and that the Abstract of Title thereto was actually delivered as aforesaid, or that such Deed or Instrument liable to the *ad valorem* Duty by this Act, granted under the Head of "Settlement" in the Schedule to this Act, was executed in pursuance of an Obligation contained in such Deed, Will, or other Instrument so in force and obligatory as aforesaid, or was actually and *bonâ fide* executed in pursuance of the Decree of any Court made prior to the said Twentieth Day of *March* One thousand eight hundred and fifty, and that such Deed or Instrument was duly executed on or before the Thirty-first Day of *March* One thousand eight hundred and fifty-one, the said Commissioners of Inland Revenue, or some or One of them, shall sign a Certificate of what shall be so proved to their Satisfaction upon such Deed or Instrument, and thereupon such Deed or Instrument, being stamped with the *ad valorem* Duty which would have been payable if this Act had not been passed, shall be as valid and available in the Law as if the same had been stamped with the said *ad valorem* Duty by this Act granted, but the same shall not without such Certificate be given in Evidence, or be in any Manner available, unless stamped with such *ad valorem* Duty last mentioned.

XVII. 'And whereas it is considered that under the Provisions of an Act passed in the 'First and Second Years of the Reign of King *George* the Fourth, intituled *An Act to* 1 & 2 G. 4. c. 55. '*remove Doubts as to the Amount of Stamp Duties to be paid on Deeds and other Instruments* '*under the several Acts in force in* Great Britain *and* Ireland *respectively*, any Deed, Agree- 'ment, or other Instrument which relates wholly to Real or Personal Property in *Ireland*, 'or to any Matter or Thing (other than the Payment of Money) to be done in *Ireland*, 'cannot after the engrossing thereof properly be stamped elsewhere than at the Stamp 'Office in *Dublin*, and also that any Deed, Agreement, or other Instrument which relates 'to any Real or Personal Property situate elsewhere than in *Ireland*, or to any Matter or 'Thing (other than the Payment of Money) to be done elsewhere than in *Ireland*, cannot 'after the engrossing thereof properly be stamped elsewhere than at the Stamp Office in '*London*: And whereas such Construction of the said Act as aforesaid is the Occasion 'of Inconvenience:' Be it therefore enacted and declared, That from and after the passing Deeds, &c. may be stamped either in London or Dublin. of this Act any such Deed, Agreement, or Instrument as aforesaid may and shall, without regard to the Place where the Property, Matter, or Thing to which the same may relate may be situate or may be to be done, be stamped with such Duty or Duties as the same may be liable to, either at the Stamp Office in *London* or at the Stamp Office in *Dublin*, according as the same shall for that Purpose be presented at either of the said Offices.

XVIII. 'And whereas by an Act passed in the Thirteenth Year of the Reign of Her The Allowance on Receipt Stamps granted by 12 & 13 Vict. c. 80. repealed. 'said Majesty, intituled *An Act to repeal the Allowances on the Purchase of Stamps, and for* '*the receiving and accounting for the Duties on Gold and Silver Plate, and to grant other* '*Allowances in lieu thereof*, an Allowance at the Rate of One Pound Ten Shillings *per* '*Cent.* is granted to any Person who shall produce at the Office of the Commissioners of 'Inland Revenue in *London* or *Dublin*, to be stamped, or shall purchase of the said Commis- 'sioners at their Office in *London*, *Edinburgh*, or *Dublin* Vellum, Parchment, or Paper 'stamped with Stamps (not being Labels for Medicines) under the Value respectively of 'Ten Pounds each, but to the Amount or Value in the whole of Thirty Pounds or upwards: 'And whereas it is expedient to repeal the said Allowance, so far as relates to Stamps for 'Receipts, and to grant another and increased Rate of Allowance in lieu thereof:' Be it therefore enacted, That from and after the passing of this Act the said Allowance granted by the said last-mentioned Act, so far as the same relates to Stamps for Receipts, shall be and the same is hereby repealed, and that in lieu thereof there shall be made and granted Allowance of 7*l.* 10*s.* per Cent. granted. the Allowance following; (that is to say,) to any Person who at one and the same Time shall produce at the Office of the said Commissioners in *London* or *Dublin* Paper to be stamped with Stamps for Receipts to the Amount of Five Pounds or upwards, or shall

purchase at the Office of the said Commissioners in *London*, *Edinburgh*, or *Dublin* Stamps for Receipts to the Amount of Five Pounds or upwards, or of any Distributor or Sub-distributor of Stamps at any Place not within the Distance of Ten Miles from the said Offices respectively to the Amount of One Pound or upwards, an Allowance at and after the Rate of Seven Pounds Ten Shillings *per Centum*, provided that no such Allowance shall be made for any Fraction of a Pound.

Reciting 55 G. 3. c. 101. as to Fire Insurances in Ireland.

XIX. 'And whereas by an Act passed in the Fifty-fifth Year of the Reign of King 'George the Third, 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, it is 'enacted, that the said Commissioners shall annually grant a Licence for insuring Houses, 'Furniture, Goods, Wares, Merchandize, or other Property from Loss by Fire to all and 'every Body and Bodies Politic or Corporate or Person or Persons applying for the same 'in manner therein mentioned, and that where the Business of Insurance is carried on by a 'Company consisting of a greater Number than Four the said Licence shall be granted 'to such Two or more of such Company or Partners, or if such Company or Partnership 'shall be a *British* Company or Partnership, then to such Agent or Agents resident in '*Ireland* as shall be named to the said Commissioners; and that no Person or Persons 'or Body or Bodies Politic or Corporate shall insure, or open or keep any Office in *Ireland* 'for insuring, Houses, Furniture, Goods, Wares, Merchandize, or other Property from Loss 'by Fire, without having first taken out and continuing to take out annually a Licence for 'that Purpose; and it is also enacted, that all and every Person and Persons and Body or 'Bodies Politic or Corporate to whom any such Licence as aforesaid shall be granted shall 'at the Time of receiving such Licence give such Security, with sufficient Sureties, to be 'approved of by the said Commissioners of Stamps, by Bond to His Majesty, conditioned 'for making out, signing, and delivering the Accounts of all Monies received for Duties 'upon such Insurances, and Payment of the same, as therein mentioned: And whereas 'under and by virtue of an Act passed in the Sixth and Seventh Years of the Reign of His 6 & 7 W. 4. c. 28. and 1 & 2 Vict. c. 61. as to Deposit of Stock. 'late Majesty King *William* the Fourth, intituled *An Act to enable Persons to make Deposits* 'of Stock or Exchequer Bills in lieu of giving Security by Bond to the Postmaster General and 'Commissioners of Land Revenue, Customs, Excise, Stamps, and Taxes, and of an Act passed 'in the First and Second Years of Her present Majesty's Reign, for amending the said last-'mentioned Act, any Person from whom any Security is required in respect of any Matter 'relating to the Revenues of the Post Office, Land Revenues, Customs, Excise, Stamps, or 'Taxes, is enabled, in lieu of giving such Security by Bond, to give the same by Transfer 'of Stock or Deposit of Exchequer Bills, as therein mentioned: And whereas the giving of 'Security every Year by Persons in *Ireland* insuring Property from Loss or Damage by 'Fire on taking out a Licence for that Purpose is attended with great Inconvenience, and 'it is expedient to provide a Remedy for the same:' Be it therefore enacted, That every Fire Insurance Licences in Ireland to be permanent. Licence which shall be hereafter granted for insuring Houses, Furniture, Goods, Wares, Merchandize, or other Property from Loss by Fire, under the said Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, shall endure and remain in force from the Day of the Date thereof for and during all such Time as the Body Politic or Corporate to which the same shall be granted, or the Person or Persons therein named, or any of them, shall continue to insure or carry on the Business of Fire Insurance, or, in the Case of a Company in *Ireland* not incorporate, so long as the Persons named in the Licence shall be Members or Partners or a Member or Partner of the Company named or described in such Licence, and as and for the whole of which the same shall have been granted, anything in any of the said recited Acts or in any other Act contained to the contrary notwithstanding: Provided always, that every Person and Body Politic or Corporate to whom any Security to be given for Payment of Duties. such Licence as aforesaid shall be granted shall give Security by Bond to Her Majesty, Her Heirs and Successors, in such Sum as the Commissioners of Inland Revenue, or their proper Officer in that Behalf in *Ireland*, shall think proper, with sufficient Sureties, to the Satisfaction of the said Commissioners or Officer, or by Transfer of Stock or Deposit of Exchequer Bills, in pursuance of the said recited Acts in that Behalf, for duly and faithfully keeping, making out, signing, and delivering, in the Manner required by any Act of Parliament

liament relating thereto, all and every the Accounts by any such Act required to be kept, made out, signed, and delivered by Persons and Bodies Politic or Corporate to whom Licence is granted for insuring Houses, Furniture, Goods, Wares, Merchandize, or other Property from Loss by Fire, and for duly and faithfully paying, as required by any such Act, the Duties which shall appear to be due on such Accounts respectively, and for truly and faithfully observing and performing all the Directions, Matters, and Things contained in the said Acts, on the Part of such licensed Person or Body Politic or Corporate to be observed and performed; and every such Security to be given under any of the said Acts, whether by Bond, or Transfer or Deposit of Stock or Exchequer Bills, and in the Case of any such Transfer or Deposit in or into whose Name or Names soever, together with the Name of the Chairman of the Commissioners of Inland Revenue for the Time being, the Stock or Exchequer Bills shall be or be transferred or deposited, shall continue and be a Security for the due Performance of all Things required as aforesaid, not only during all such Time as the Licence to which the same shall relate shall be in force, but, in the Case of Bodies Politic or Corporate or Companies not incorporate in *Ireland*, during all such Time as the Body Politic or Corporate or the Company not incorporate named or described in such Licence shall insure any such Property from Loss by Fire, or shall carry on the Business of such Insurance, whether any such Licence shall be in force or not, or otherwise, according to the Conditions of any such Bond, or the Terms or Conditions of any Declaration relating to any such Stock or Exchequer Bills; and such Stock or Exchequer Bills may, when the Security for which the same was or were transferred or deposited shall be no longer necessary, be transferred or delivered up to any of the Persons who for the Time being shall be a Partner or Member or Partners or Members of the Company for or on whose Behalf the same was or were transferred or deposited, or otherwise, according to the Terms, if any, in that Behalf mentioned and contained in any such Declaration as the said Chairman for the Time being shall think proper: Provided always, that every such Security shall be renewed from Time to Time as often as any such Bond shall become forfeited, or any of the Parties thereto shall die, or become bankrupt or insolvent, or reside in Parts beyond the Seas, and also as often as the said Commissioners or their said Officer shall think fit, and in such Amount as they or the Commissioners of Her Majesty's Treasury shall direct, whether the same shall be by Bond or Transfer or Deposit as aforesaid; and in the event of any Neglect or Refusal to renew the same, when required by this Act, or by the said Commissioners of Inland Revenue or their said Officer, it shall be lawful for the said last-mentioned Commissioners to revoke the Licence which shall have been granted to the Body Politic or Corporate, or Company, or Person or Persons, neglecting or refusing to renew such Security, to insure Property from Loss by Fire, and thenceforth such Licence shall cease and determine.

The Security to continue in force so long as the Person to whom the Licence is granted or the Company shall continue to insure.

The Security to be renewed.

XX. And in order to avoid the frequent Use of divers Terms and Expressions, and to prevent any Misconstruction of the Terms and Expressions used in this or any other Act relating to Stamp Duties, be it enacted, That wherever in this Act or in any other such Act as aforesaid, with reference to any Person, Offence, Matter, or Thing, any Word or Words is or are or have been or shall be used importing the Singular Number or the Masculine Gender only, yet such Words shall be understood to include several Persons as well as one Person, Females as well as Males, Bodies Politic or Corporate as well as Individuals, and several Matters or Things as well as one Matter or Thing, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Construction; and that wherever the several Words, Terms, or Expressions following are or shall be used in this Act or in any other such Act as aforesaid, with reference to any Deed or Instrument, they shall be construed respectively in the Manner herein-after directed, (that is to say,) the Word "write" or the Word "written" shall be respectively deemed to mean and include the several Words "print" or "printed," or "partly write and partly print," or "partly written and partly printed," as well as "write" or "written."

Construction of certain Terms used in Stamp Acts.

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

Act may be amended, &c.

The

The SCHEDULE referred to,

CONTAINING

THE DUTIES GRANTED BY THIS ACT.

SCHEDULE.	Duty.	
	£	s. d.
AGREEMENT, or any Minute or Memorandum of Agreement, made in *England* or *Ireland* under Hand only, or made in *Scotland* without any Clause of Registration, (*not charged otherwise than under the Head* AGREEMENT *in the Schedule to the Act 55 G. 3. c. 184., nor expressly exempted from all Stamp Duty,*) where the Matter thereof shall be of the Value of 20*l.* or upwards, whether the same shall be only Evidence of a Contract, or obligatory upon the Parties from its being a written Instrument, together with every Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto -		0 2 6
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further *progressive* Duty of -		0 2 6
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a Security for the Payment of any *definite* and *certain* Sum of Money:		
Not exceeding 50*l.* - - - - - - -		0 1 3
Exceeding 50*l.* and not exceeding 100*l.* - - - - -		0 2 6
Exceeding 100*l.* and not exceeding 150*l.* - - - - -		0 3 9
Exceeding 150*l.* and not exceeding 200*l.* - - - - -		0 5 0
Exceeding 200*l.* and not exceeding 250*l.* - - - - -		0 6 3
Exceeding 250*l.* and not exceeding 300*l.* - - - - -		0 7 6
And where the same shall exceed 300*l.*, then for every 100*l.* and also for any fractional Part of 100*l.* - - - - -		0 2 6
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a Security for the Repayment of any Sum or Sums of Money *to be thereafter lent, advanced, or paid, or which may become due upon an Account Current*, together with any Sum already advanced or due, or without, as the Case may be;		
Where the Money secured or to be ultimately recoverable thereupon *shall be limited* not to exceed a given Sum - - - -	The same Duty as on a Bond for such limited Sum.	
And where the total Amount of the Money secured or to be ultimately recoverable thereupon *shall be uncertain, and without any Limit* -	The same Duty as on a Bond for a Sum equal to the Amount of the Penalty of such Bond.	
And where there shall be no Penalty of the Bond in such last-mentioned Case, such Bond shall be available for such an Amount only as the *ad valorem* Duty denoted by any Stamp or Stamps thereon will extend to cover.		
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a Security for the Transfer or Re-transfer of any Share in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England*, or of the Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of *any other* Company or Corporation - - - - -	The same *ad valorem* Duty as on a Bond for a Sum of Money equal to the Value of the Stock or Fund secured according to the average Price thereof on the Day of the Date of the Bond, or on either of the Ten Days preceding, or if there shall not have been any known Sale on any of such Days, then on the latest Day preceding on which there shall have been a known Sale.	

SCHEDULE.	Duty.
Heritable BOND in *Scotland* for any of the Purposes aforesaid.—See MORTGAGE.	£ s. d.
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a Security for the Payment of any Sum of Money, or for the Transfer or Re-transfer of any Share in any of the Stocks or Funds before mentioned, *which shall be secured also by a Mortgage or Wadset*, or other Instrument or Writing herein-after charged with and which shall have paid the same Duty as a Mortgage or Wadset, or for the Performance of Covenants contained in such Mortgage or other Instrument or Writing, or for both those Purposes, *provided such Mortgage, Wadset, or other Instrument or Writing shall bear even Date with and be referred to in such Bond;*	
Where the Sum of Money or the Value of the Stock or Funds secured shall not exceed 800*l.* - - - - - -	The same *ad valorem* Duty as on a Mortgage or Wadset for securing the like Amount or Value.
And where such Sum of Money or Value shall exceed 800*l.* - -	1 0 0
BOND in *England* or *Ireland*, and Personal or Heritable Bond in *Scotland*, given as an *additional or further Security* for the Payment of any Sum or Sums of Money, or for the Transfer or Re-transfer of any Share in any of the Stocks or Funds before mentioned, previously secured by a Bond, Mortgage, or other Security *therein referred to*, and which shall have paid the proper *ad valorem* Duty on Bonds or Mortgages imposed by Law at the Date thereof;	
Where the Sum of Money or the Value of the Stock or Funds secured shall not exceed 1,400*l.* - - - - - -	The same *ad valorem* Duty as on a Bond or Mortgage for securing the like Sum or Value.
And where such Sum of Money or the Value of the Stock or Funds secured shall exceed 1,400*l.* - - - - -	1 15 0
BOND.—Any TRANSFER or ASSIGNMENT, Disposition or Assignation of any such Bond as aforesaid, and which shall have paid the proper *ad valorem* Duty on Bonds;	
Where the Principal Money or Stock secured by the Bond shall not exceed in Amount or Value in the whole the Sum of 1,400*l.* -	The same Duty as on a Bond for the total Amount or Value of such Principal Money or Stock.
And in every other Case such Transfer, Assignment, Disposition, or Assignation shall be chargeable with the Duty of - -	1 15 0
And see PROGRESSIVE DUTY.	
BOND in *England* or *Ireland*, and Personal or Heritable Bond in *Scotland*, given as the *only or principal* Security for the Payment of any *Annuity upon the original Creation and Sale thereof* - - - - -	The same *ad valorem* Duty as on a Conveyance upon Sale in consideration of the Sum or Value given or agreed to be given for the Purchase of such Annuity.
For the Duty payable, see CONVEYANCE upon the Sale of Property.	
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a *collateral or auxiliary Security* for the Payment of any *Annuity upon the original Creation and Sale thereof*, where the same shall be granted or conveyed or secured by any other Deed or Instrument liable to and charged with the *ad valorem* Duty imposed by Law on Conveyances upon the Sale of any Property;	
Where such *ad valorem* Duty shall not exceed 20*s.* such Bond shall be chargeable with a Stamp Duty of equal Amount with the said *ad valorem* Duty.	
And where such *ad valorem* Duty shall exceed 20*s.* such Bond shall be chargeable with the Duty of - - - - -	1 0 0

SCHEDULE.	Duty.
	£ s. d.
BOND in *England* or *Ireland*, and Personal or Heritable Bond in *Scotland*, given as a Security for the Payment of any *Annuity*, (*except upon the original Creation and Sale thereof*,) or of any Sum or Sums of Money, at stated Periods (*not being Interest for any Principal Sum, nor Rent reserved or payable upon any Lease or Tack*), for any *definite and certain Term*, so that the total Amount of the Money to be paid can be previously ascertained - - - - - - -	The same *ad valorem* Duty as on a Bond of the like Nature for the Payment of a Sum of Money equal to such total Amount.
BOND in *England* or *Ireland*, and Personal or Heritable Bond in *Scotland*, given as a Security for the Payment of any *Annuity*, (*except as aforesaid*,) or of any Sum or Sums of Money at stated Periods (*not being Interest for any Principal Sum, nor Rent reserved or payable upon any Lease or Tack*), for the Term of Life or any other *indefinite Period*, so that the whole Money to be paid cannot be previously ascertained;	
Where the Annuity or Sum secured shall not exceed 50*l.* per Annum -	1 0 0
And where the same shall exceed 50*l.* and not exceed 100*l.* per Annum	2 0 0
And where the same shall exceed 100*l.* per Annum, then for every 100*l.* per Annum and also for any fractional Part of 100*l.* per Annum -	2 0 0
But where there shall be both a Personal and Heritable Bond in *Scotland* in separate Deeds of the same Date for securing any such Annuity or Sums payable at stated Periods, and the *ad valorem* Duty above charged thereon shall amount to 2*l.* or upwards, the Heritable Bond only shall be charged with the *ad valorem* Duty, and the Personal Bond shall be charged only with a Duty of - - -	1 0 0
BOND of any Kind or Description *given for any other Purpose than as aforesaid* - - - - - - - -	The Duty chargeable thereon by any Act or Acts now in force.
Provided always, and it is hereby declared, that no such Bond as last mentioned shall be charged or chargeable under this or any other Act or Acts with any greater Amount of Stamp Duty than the *ad valorem* Duty herein-before charged upon a Bond given for the Payment of a *definite and certain* Sum of Money *of the same Amount as the Penalty* of such Bond.	
And in all the said several Cases of BOND see PROGRESSIVE DUTY.	
CHARTER of Resignation, or of Confirmation, or of Novodamus, or upon apprising, or upon a Decreet of Adjudication or Sale of any Lands, or other Heritable Subjects in *Scotland*, holden of any Subject Superior - - -	0 5 0
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words, a further *progressive* Duty of -	0 5 0
CONVEYANCE, whether Grant, Disposition, Lease, Assignment, Transfer, Release, Renunciation, or of any other Kind or Description whatsoever, *upon the Sale* of any Lands, Tenements, Rents, Annuities, *or other Property*, real or personal, heritable or moveable, or of any Right, Title, Interest, or Claim in, to, out of, or upon any Lands, Tenements, Rents, Annuities, or other Property, that is to say, for and in respect of *the principal or only Deed, Instrument, or Writing* whereby the Lands or other Things sold shall be granted, leased, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the Purchaser or Purchasers, or any other Person or Persons by his, her, or their Direction;	
Where the Purchase or Consideration Money therein or thereupon expressed shall not exceed 25*l.* - - - - -	0 2 6
And where the same shall exceed 25*l.* and not exceed 50*l.* - -	0 5 0
And where the same shall exceed 50*l.* and not exceed 75*l.* - -	0 7 6
And where the same shall exceed 75*l.* and not exceed 100*l.* - -	0 10 0
And where the same shall exceed 100*l.* and not exceed 125*l.* - -	0 12 6
And where the same shall exceed 125*l.* and not exceed 150*l.* - -	0 15 0
And where the same shall exceed 150*l.* and not exceed 175*l.* - -	0 17 6
And where the same shall exceed 175*l.* and not exceed 200*l.* - -	1 0 0

SCHEDULE.	Duty.
CONVEYANCE—*continued.*	£ s. d.
And where the same shall exceed 200*l.* and not exceed 225*l.* - -	1 2 6
And where the same shall exceed 225*l.* and not exceed 250*l.* - -	1 5 0
And where the same shall exceed 250*l.* and not exceed 275*l.* - -	1 7 6
And where the same shall exceed 275*l.* and not exceed 300*l.* - -	1 10 0
And where the same shall exceed 300*l.* and not exceed 350*l.* - -	1 15 0
And where the same shall exceed 350*l.* and not exceed 400*l.* - -	2 0 0
And where the same shall exceed 400*l.* and not exceed 450*l.* - -	2 5 0
And where the same shall exceed 450*l.* and not exceed 500*l.* - -	2 10 0
And where the same shall exceed 500*l.* and not exceed 550*l.* - -	2 15 0
And where the same shall exceed 550*l.* and not exceed 600*l.* - -	3 0 0
And where the Purchase or Consideration Money shall exceed 600*l.*, then for every 100*l.* and also for any fractional Part of 100*l.* - - -	0 10 0
And it is hereby directed, that the Purchase Money or Consideration *shall be truly expressed and set forth in Words at Length* in or upon every such principal or only Deed or Instrument of Conveyance; and where such Consideration shall consist either wholly or in part of any Stock or Security, the Value thereof respectively, to be ascertained as hereinafter mentioned, shall also be truly expressed and set forth in manner aforesaid in or upon every such Deed or Instrument; and such Value shall be deemed and taken to be the Purchase or Consideration Money, or Part of the Purchase or Consideration Money, as the Case may be, in respect whereof the *ad valorem* Duty shall be charged as aforesaid.	
And where the Consideration or any Part of the Consideration shall be any Stock in any of the Public Funds, or any Government Debenture or Stock of the Bank of *England* or Bank of *Ireland*, or any Debenture or Stock of any Corporation, Company, Society, or Persons or Person, payable only at the Will of the Debtor, the said Duty shall be calculated (taking the same respectively, whether constituting the whole or a Part only of such Consideration,) according to the average selling Price thereof respectively on the Day or on either of the Ten Days preceding the Day of the Date of the Deed or Instrument of Conveyance, or if no Sale shall have taken place within such Ten Days, then according to the average selling Price thereof on the Day of the last preceding Sale; and if such Consideration or Part of such Consideration shall be a Mortgage, Judgment, or Bond, or a Debenture, the Amount whereof shall be recoverable by the Holder, or any other Security whatsoever, whether payable in Money or otherwise, then such Calculation shall be made according to the Sum due thereon for both Principal and Interest.	
And see PROGRESSIVE DUTY.	
COPYHOLD ESTATES and CUSTOMARY Estates passing by Surrender and Admittance, or by Admittance only, and not by Deed: INSTRUMENTS relating thereto *upon the Sale or Mortgage* of any such Estates; (that is to say,)	
Any ADMITTANCE out of Court, or the Memorandum thereof, or the Copy of Court Roll of any Admittance in Court - - -	0 2 6
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words, a further *progressive* Duty of - - -	0 2 6
COUNTERPART. See DUPLICATE.	
COVENANT.—Any *separate* Deed of Covenant made on the Sale or Mortgage of any Freehold, Leasehold, Copyhold, or Customary Estate, or of any Right or Interest therein (*the same not being a Deed chargeable with* ad valorem *Duty under the Head of* CONVEYANCE *in this Schedule*) for	

SCHEDULE.	Duty.
COVENANT—*continued.* the Conveyance, Assignment, Surrender, or Release of such Estate, Right, or Interest, or for the Title to, or quiet Enjoyment, Freedom from Incumbrances, or further Assurance of, the same Estate, Right, or Interest, or otherwise by way of Indemnity in respect of the same, or for the Production of the Title Deeds or Muniments of Title relating thereto, or for all or any of those Purposes;	£ s. d.
Where the *ad valorem* Duty on the Purchase Money or Consideration or on the Mortgage Money shall not exceed the Sum of 10*s.* -	A Duty equal to the Amount of such *ad valorem* Duty.
And where the same shall exceed that Amount - - -	0 10 0
And see PROGRESSIVE DUTY.	
COVENANT.—Any Deed containing a Covenant for the Payment or Repayment of any Sum or Sums of Money, or for the Transfer or Re-transfer of any Share or Shares in the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England*, or of the Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of any other Company or Corporation, in any Case where a Mortgage, if made for the like Purpose, would be chargeable under this Schedule with any *ad valorem* Duty exceeding in Amount the Sum of 1*l.* 15*s.*; or for the Payment of any Annuity, or any Sums at stated Periods in any Case where a Bond for the like Purpose would be chargeable with any such Duty - - - - - - -	The same *ad valorem* Duty as on a Mortgage or Bond respectively for the like Purpose.
For the Duty thereon see BOND or MORTGAGE. And see PROGRESSIVE DUTY.	
Provided always, that where any Covenant shall be made as an additional or further Security for the Payment or Repayment, Transfer or Re-transfer of any Sum or Sums of Money, or any Share or Shares in any of the said Stocks or Funds, or for the Payment of any Annuity or Sums at stated Periods, at the same Time or already or previously secured by any Bond or other Instrument mentioned and referred to by the Deed containing such Covenant, and chargeable with and which shall have paid the proper *ad valorem* Duty under the Head of BOND or MORTGAGE, or (as respects any Annuity) under the Head of CONVEYANCE, respectively in this Schedule, or under any Act or Acts in force at the Date thereof, in respect of the same Sum or Sums, Share or Shares, the said *ad valorem* Duty hereby charged shall not be payable upon or in respect of such Covenant; and if required for the sake of Evidence the Deed containing such Covenant shall, on the same and such Bond or other Instrument being produced duly stamped in other respects, be stamped with a particular Stamp for denoting or testifying the Payment of the *ad valorem* Duty hereby charged.	
EXEMPTION from the preceding ad valorem *Duty, but not from any other Duty to which the same may be liable.*	
Any Covenant contained in any Deed chargeable with any Duty under the Head of MORTGAGE *in this Schedule, or in any Deed exempted from the* ad valorem *Duty on Mortgages by the Act 3 Geo. 4. c. 117., such Deeds hereby exempted operating as a Security by way of Mortgage, or as a Transfer, Assignment, Disposition, or Assignation herein-after charged for the same Sum or Sums of Money, or Share or Shares in any of the said Stocks or Funds, which is or are the Subject of such Covenant.*	
Also any Convenant contained in any Deed chargeable with any Duty under the Head of SETTLEMENT *in this Schedule, in respect of the same Sum or Sums of Money or Share or Shares in any of the said Stocks or Funds, which is or are the Subject of such Covenant.*	

SCHEDULE.	Duty.
	£ s. d.
DUPLICATE or COUNTERPART of any Deed or Instrument, of any Description whatever, chargeable with any Stamp Duty or Duties, either under this Schedule or any other Act or Acts now in force;	
Where such Stamp Duty or Duties chargeable as aforesaid (*exclusive of progressive Duty*) shall not amount to the Sum of Five Shillings -	The same Duty or Duties as shall be chargeable on the original Deed or Instrument, including the *progressive* Duty thereon (if any).
And where the same (*exclusive as aforesaid*) shall amount to the Sum of Five Shillings or upwards - - - - -	0 5 0
And where in the latter Case any such Deed or Instrument, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, such Duplicate or Counterpart shall be charged with the further *progressive* Duty of - - -	0 2 6
Provided always, that in such latter Case the Duplicate or Counterpart shall not be available unless stamped with a particular Stamp for denoting or testifying the Payment of the full and proper Stamp Duty on the original Deed or Instrument, which said particular Stamp shall be impressed upon such Duplicate or Counterpart, on the same being produced, together with the original Deed or Instrument, and on the whole being duly executed and duly stamped in all other respects.	
LEASE or TACK of any Lands, Tenements, Hereditaments, or Heritable Subjects, granted in consideration of a Sum of Money by way of *Fine*, Premium, or Grassum paid for the same, *without any yearly Rent, or with any yearly Rent under 20l.* - - - - - -	The same Duty as for a Conveyance *on the Sale* of Lands for a Sum of Money of the same Amount.
For the Duty thereon see CONVEYANCE.	
(*Save and except Leases and Tacks for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted, and Leases for a Term absolute, not exceeding Twenty-one Years, granted by Ecclesiastical Corporations, aggregate or sole, where the Duties on such Leases and Tacks respectively would, under the Provisions of this Act, amount to 1l. 15s. or upwards.*)	
LEASE or TACK of any Lands, Tenements, Hereditaments, or Heritable Subjects *at a yearly Rent, without any* Sum of Money by way of *Fine*, Premium, or Grassum paid for the same;	
Where the yearly Rent shall not exceed 5*l.* - - - -	0 0 6
And where the same shall exceed 5*l.* and not exceed 10*l.* - -	0 1 0
And where the same shall exceed 10*l.* and not exceed 15*l.* - -	0 1 6
And where the same shall exceed 15*l.* and not exceed 20*l.* - -	0 2 0
And where the same shall exceed 20*l.* and not exceed 25*l.* - -	0 2 6
And where the same shall exceed 25*l.* and not exceed 50*l.* - -	0 5 0
And where the same shall exceed 50*l.* and not exceed 75*l.* - -	0 7 6
And where the same shall exceed 75*l.* and not exceed 100*l.* - -	0 10 0
And where the same shall exceed 100*l.*, then for every 50*l.* and also for any fractional Part of 50*l.* - - - - -	0 5 0
LEASE or TACK of any Lands, Tenements, Hereditaments, or Heritable Subjects, granted in consideration of a Sum of Money by way of *Fine*, Premium, or Grassum, *and also of a yearly Rent* amounting to 20*l.* or upwards -	Both the *ad valorem* Duties payable for a Lease in consideration of a Fine only and for a Lease in consideration of a Rent only of the same Amount.
(*Save and except the Leases and Tacks herein-before excepted.*)	

SCHEDULE.	Duty.
	£ s. d.

LEASE or TACK of any *Mine* or *Minerals* or other Property of a like Nature, either with or without any other Lands, Tenements, Hereditaments, or Heritable Subjects, *where any Portion of the Produce* of such Mines or Minerals *shall be reserved to be paid in Money or Kind;*

If it shall be stipulated that the Value of such Portion of the Produce *shall amount at least* to a given Sum per Annum, or if such Value *shall be limited not to exceed* a given Sum per Annum, to be specified in such Lease or Tack, then the said *ad valorem* Duty on Leases shall be charged in respect of the *highest* of such Sums so given or limited for any Year during the Term of such Lease or Tack.

And where any *yearly Sum* shall be reserved in addition to or together with such Produce, relative to the yearly Amount or Value of which Produce there shall be no such Stipulation or Limitation as aforesaid, the said *ad valorem* Duty shall be charged in respect of such *yearly Sum.*

And where *both a certain yearly Sum and also such Produce* relative to the yearly Amount or Value of which there shall be such Stipulation or Limitation as aforesaid shall be reserved, the said *ad valorem* Duty shall be charged on the *aggregate* of such yearly Sum, and also of the highest yearly Amount or Value of such Produce.

GENERAL REGULATIONS as to Leases and Tacks:

Where, in any of the aforesaid several Cases of Lease or Tack, any Fine, Premium, or Grassum, or any Rent, payable under any Lease or Tack, shall consist wholly or in part of *Corn, Grain, or Victual,* the Value of such Corn, Grain, or Victual shall be ascertained or estimated at and after any permanent Rate of Conversion which the Lessee may be specially charged with, or have it in his Option to pay; and if no such permanent Rate of Conversion shall have been stipulated, then in *England* and *Ireland* respectively at and after the Prices, upon an Average of Twelve Calendar Months preceding the First Day of *January* next before the Date of such Lease or Tack, of the average Prices of *British* Corn published in the *London Gazette* in the Manner directed by any Act in force for the Commutation of Tithes in *England* and *Wales;* and in *Scotland* at and after the Fiars Prices of the County in which the Lands or any Part thereof lie, upon an Average of Seven Years preceding the Date of such Lease or Tack; and such respective Values shall be deemed and taken to be the Fine, Premium, or Grassum, or yearly Rent or Part thereof respectively, as the Case may be, in respect whereof the *ad valorem* Duty shall be charged as aforesaid.

And where *separate* and *distinct* Fines, Premiums, or Grassums shall be paid to several Lessors, being Joint Tenants, Tenants in Common, or Coparceners, in *England* or *Ireland,* or Proprietors *pro indiviso* in *Scotland,* who shall by one and the same Deed or Instrument jointly or severally demise or lease the Lands, Tenements, Hereditaments, or Heritable Subjects of which they are such Joint Tenants, Tenants in Common, or Coparceners, in *England* or *Ireland,* or Proprietors *pro indiviso* in *Scotland,* or where *separate* and *distinct* Rents shall be by one and the same Deed or Instrument reserved or made payable, or agreed to be reserved or made payable, to the Lessor or to several Lessors, being such Joint Tenants, Tenants in Common, or Coparceners, in *England* or *Ireland,* or Proprietors *pro indiviso* in *Scotland,* the *ad valorem* Duties shall be charged in respect of the *aggregate* Amount of such Fines, Premiums, or Grassums, and of such Rents respectively.

SCHEDULE.	Duty.
LEASE—*continued.*	£ s. d.
And where any Person, having contracted for, but not having obtained, a Lease of any Lands or other Property, shall contract to sell such Lands or other Property, or any Part thereof, or his Right or Interest therein or thereto, to any other Person, and a Lease shall accordingly be granted to such other Person, the Purchase Money or Consideration which shall be paid or given or agreed to be paid or given to the Person immediately selling to such Lessee shall be set forth in such Lease, and such Lease shall be charged as well with the said *ad valorem* Duty on such Purchase Money or Consideration as with the Duty on the Purchase Money or Consideration or Rent paid or reserved to the Lessor.	
LEASE or TACK, of any Kind, *not otherwise charged* - - -	1 15 0
Provided always, that no *ad valorem* Duty shall be chargeable in respect of any *penal Rent*, or increased Rent in the Nature of a penal Rent, reserved in any such Lease or Tack as aforesaid.	
LEASE.—Any ASSIGNMENT or SURRENDER of a Lease or Tack upon any other Occasion than a Sale or Mortgage - - - - -	A Duty equal to the *ad valorem* Duty with which a similar Lease or Tack would be chargeable under this Act.
Provided always, that where a similar Lease or Tack would be chargeable under this Act with any Stamp Duty amounting to 1*l.* 15*s.* or upwards, then such Assignment or Surrender shall be chargeable only with a Duty of - - - - - -	1 15 0
Provided also, that no Stamp Duty, except the said *ad valorem* Duty shall be chargeable for or in respect of any LEASE, whether in Possession, Reversion, or Remainder, expressed to be granted in consideration of the Surrender of an existing Lease and also of a Sum of Money.	
And in all the said several Cases of LEASE or TACK see PROGRESSIVE DUTY.	
MEMORIAL to be registered pursuant to any Act of Parliament made or to be made for the public registering of Deeds and Conveyances in *England* or *Ireland*; (that is to say,)	
For every Piece of Vellum, Parchment, or Paper upon which any such Memorial shall be written - - - - -	0 2 6
MORTGAGE, Conditional Surrender by way of Mortgage, Further Charge, Wadset, and Heritable Bond, Disposition, Assignation, or Tack in Security, and Eik to a Reversion, of or affecting any Lands, Estate, or Property, real or personal, heritable or moveable, whatsoever:	
Also any Deed containing an Obligation to infeft any Person in an Annual Rent, or in Lands or other Heritable Subjects, in *Scotland*, under a Clause of Reversion, but without any Personal Bond or Obligation therein contained for Payment of the Money or Stock intended to be secured:	
Also any Conveyance of any Lands, Estate, or Property whatsoever, in trust to be sold or otherwise converted into Money, which shall be intended only as a Security, and shall be redeemable before the Sale or other Disposal thereof, either by express Stipulation or otherwise, *except where such Conveyance shall be made for the Benefit of Creditors generally, or for the Benefit of Creditors specified, who shall accept the Provision made for Payment of their Debts in full Satisfaction thereof, or who shall exceed Five in Number:*	
Also any Defeasance, Letter of Reversion, Back Bond, Declaration, or other Deed or Writing for defeating or making redeemable or explaining or qualifying any Conveyance, Disposition, Assignation, or Tack of any Lands, Estate, or Property whatsoever, which shall be apparently absolute, but intended only as a Security:	

SCHEDULE.	Duty. £ s. d.
MORTGAGE—*continued.*	
Also any Agreement, Contract, or Bond, accompanied with a Deposit of Title Deeds for making a Mortgage, Wadset, or any such other Security or Conveyance as aforesaid of any Lands, Estate, or Property comprised in such Title Deeds, or for pledging or charging the same as a Security:	
And also any Deed whereby a Real Burden shall be declared or created on Lands or Heritable Subjects in *Scotland;*	
Where the same respectively shall be made as a Security for the Payment of any *definite and certain* Sum of Money advanced or lent at the Time, or previously due and owing, or forborne to be paid, being payable,	
Not exceeding 50*l.*	0 1 3
Exceeding 50*l.* and not exceeding 100*l.*	0 2 6
Exceeding 100*l.* and not exceeding 150*l.*	0 3 9
Exceeding 150*l.* and not exceeding 200*l.*	0 5 0
Exceeding 200*l.* and not exceeding 250*l.*	0 6 3
Exceeding 250*l.* and not exceeding 300*l.*	0 7 6
And where the same shall exceed 300*l.*, then for every 100*l.* and also for any fractional Part of 100*l.*	0 2 6
And where the same respectively shall be made as a Security for the Repayment of Money *to be thereafter lent, advanced, or paid, or which may become due upon an Account Current,* together with any Sum already advanced or due, or without, as the Case may be, *other than and except any Sum or Sums of Money to be advanced for the Insurance of any Property comprised in such Mortgage or Security against Damage by Fire, or to be advanced for the Insurance of any Life or Lives, or for the Renewal of any Grant or Lease upon the dropping of any Life or Lives, pursuant to any Agreement in any Deed whereby any Estate or Interest held upon such Life or Lives shall be granted, assigned, or assured, or whereby any Annuity shall be granted or secured for such Life or Lives;*	
If the total Amount of the Money secured or to be ultimately recoverable thereupon *shall be limited* not to exceed a given Sum	The same Duty as on a Mortgage or Wadset for such limited Sum.
And if the total Amount of the Money secured or to be ultimately recoverable thereupon *shall be uncertain and without any Limit,* then the same shall be available as a Security or Charge for such an Amount only of Money or Stock intended to be thereby secured as the *ad valorem* Duty denoted by any Stamp or Stamps thereon will extend to cover.	The same Duty as on a Mortgage or Wadset for a Sum of Money equal to the Value of the Stock or Fund secured according to the average Price thereof on the Day of the Date of the Mortgage or other Instrument aforesaid, or on either of the Ten Days preceding, or if there shall not have been any known Sale on any of such Days, then on the latest Day preceding on which there shall have been a known Sale.
And where the same respectively shall be made as a Security for the Transfer or Re-transfer of any Share in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England,* or of the Bank of *Ireland,* or of the *East India* Company, or of the *South Sea* Company, or of *any other* Company or Corporation, in consideration of Stock or Money advanced or lent at the Time, or previously due and owing, or forborne to be paid, being payable	

SCHEDULE.	Duty.
	£ s. d.
MORTGAGE.—And where any such Deed or Instrument as aforesaid shall be made respectively as a Security for the Payment of any *Rent-charge or Annuity*, or any Sum or Sums of Money by way of Repayment, or in Satisfaction or Discharge, or in Redemption of any Sum of Money lent, advanced, or paid, as or for or in the Nature of a Loan intended to be repaid, satisfied, discharged, or redeemed, in manner aforesaid - - - - -	The same Duty as on a Mortgage or Wadset for the Sum of Money so lent, advanced, or paid.
MORTGAGE.—Any TRANSFER or ASSIGNMENT, Disposition, or Assignation of any Mortgage or Wadset, or of any such other Security as aforesaid, or of the Benefit thereof, or of the Money or Stock thereby secured;	
Where no further Sum of Money or Stock shall be added to the Principal Money or Stock already secured,	
If such Principal Money or Stock already secured shall not exceed in Amount or Value in the whole the Sum of 1,400*l.* - -	The same Duty as on a Mortgage or Wadset for the total Amount or Value of such Principal Money or Stock.
And if such Principal Money or Stock shall exceed in Amount or Value in the whole the Sum of 1,400*l.* - - - -	1 15 0
And where any further Sum of Money or Stock shall be added to the Principal Money or Stock already secured - - - -	The same Duty as on a Mortgage or Wadset for such further Money or Stock only.
And in every other Case not herein-before expressly provided for, such Transfer, Assignment, Disposition, or Assignation shall be chargeable with the Duty of - - - - - - - -	1 15 0
Provided always, that no such Deed or Instrument as aforesaid shall in any of the said several Cases be chargeable with any further or other Duty than is herein expressly provided (*except progressive Duty*), by reason of its containing any further or additional Security for the Payment or Transfer or Re-transfer of such Money or Stock, or any Interest or Dividends thereon, or any new Covenant, Proviso, Power, Stipulation, or Agreement, or other Matter whatever in relation to such Money or Stock, or the Interest or Dividends thereon, or by reason of its containing all or any of such Matters.	
MORTGAGE.—Any Deed or Instrument made for the *further Assurance* only of any Estate or Property which shall have been already mortgaged, pledged, or charged as a Security, by any Deed or Instrument which shall have paid the *ad valorem* Duty on Mortgages or Bonds chargeable under any Act or Acts in force at the Time of making such last-mentioned Deed or Instrument. Also any Deed or Instrument made as an *additional or further Security* for any Sum or Sums of Money, or any Share or Shares of any of the Stocks or Funds before mentioned, which shall have been already secured by any Deed or Instrument which shall have paid the said *ad valorem* Duty on Mortgages or Bonds chargeable as aforesaid, shall be chargeable respectively with the following Duties; (that is to say,)	
Where the total Amount or Value of the Money or Stock already secured, and in respect whereof the said *ad valorem* Duty shall have been paid, shall not exceed the Sum of 1,400*l.* - -	The same Duty as on a Mortgage or Wadset for the Amount or Value of the said Money or Stock.
And in any other Case - - - - - -	1 15 0
Provided always, that if any further Sum of Money or Stock shall be added to the Principal Money or Stock already secured, such Deed or Instrument for further Assurance, or additional or further Security, either by the Mortgagor or by any Person entitled to the Property mortgaged by Descent, Devise, or Bequest from such Mortgagor, shall be chargeable only (*exclusive of progressive Duty*)	

SCHEDULE.	Duty.
MORTGAGE—*continued.* with the *ad valorem* Duty on Mortgages under this Act, in respect of such further Sum of Money or Stock in lieu of the Duty aforesaid, notwithstanding that the same Deed or Instrument may also contain any Covenant either by the Mortgagor or by any Person entitled as aforesaid, Proviso, Power, Stipulation, or Agreement, or other Matter whatever in relation to the Money or Stock already secured, or the Interest or Dividends thereon.	£ s. d.
MORTGAGE.—Any RECONVEYANCE, Release, Surrender, Discharge, or Renunciation of any Mortgage or Wadset, or of any other such Security as aforesaid, or of the Benefit thereof, or of the Money or Stock thereby secured;	
Where the total Amount of the Principal Money or Stock at any Time secured shall not exceed the Sum of 1,400*l.* - - -	The same Duty as on a Mortgage or Wadset for the Amount or Value of the said Money or Stock.
And in any other Case - - - - - -	1 15 0
And in all the said several Cases of Deeds and Instruments chargeable under the Head of MORTGAGE see PROGRESSIVE DUTY.	
PRECEPT of Clare constat to give Seisin of Lands or other Heritable Subjects in *Scotland* - - - - - - - - -	0 5 0
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words a further *progressive* Duty of - - -	0 5 0
PROGRESSIVE DUTY; that is to say;—Where any Deed or Instrument of any Description whatever chargeable with any Stamp Duty either under this Schedule or under any other Act or Acts now in force, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, there shall be charged the further *progressive* Duty following; (that is to say,)	
Where such Deed or Instrument shall be chargeable with any *ad valorem* Stamp Duty or Duties not exceeding in the whole the Sum of Ten Shillings, a further *progressive* Duty equal to the Amount of such *ad valorem* Duty or Duties.	
And in every other Case (*except where any other progressive Duty is by this Schedule expressly charged thereon*) a further *progressive* Duty of - - - - - - - -	0 10 0
Provided always, that nothing herein contained shall extend to charge the said *progressive* Duty in any Case in which express Provision is made by any such Act or Acts as aforesaid for charging a certain Duty on every Skin, Sheet, or Piece of Vellum, Parchment, or Paper in or upon which any Deed or Instrument shall be contained or written, or to charge with progressive Duty any Description of Deed or Instrument not chargeable with *progressive* Duty under any Act or Acts now in force, or to charge any Deed or Instrument with any higher Rate or Amount of *progressive* Duty than is now chargeable on a Deed or Instrument of the like Description under any such Act or Acts as aforesaid.	
RESIGNATION.—Principal or original Instrument of Resignation, or Service of Cognition of Heirs, or Charter or Seisin of any Houses, Lands, or other Heritable Subjects in *Scotland* holding Burgage or of Burgage Tenure -	0 5 0
Also Instrument of Resignation of any Lands or other Heritable Subjects in *Scotland* not of Burgage Tenure - - - -	0 5 0
And where any of the said Instruments shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words a further *progressive* Duty of - - - - - - -	0 5 0

SCHEDULE.	Duty.
	£ s. d.
SCHEDULE, Inventory, or Catalogue of any Lands, Hereditaments, or Heritable Subjects, or of any Furniture, Fixtures, or other Goods or Effects, or containing the Terms and Conditions of any proposed Sale, Lease, or Tack, or the Conditions and Regulations for the Cultivation or Management of any Farm Lands or other Property leased or agreed to be leased, or containing any other Matter or Matters of Contract or Stipulation whatsoever, *which shall be referred to* in or by and be intended to be used or given in Evidence as Part of or as material to any Agreement, Lease, Tack, Bond, Deed, or other Instrument charged with any Duty, *but which shall be separate and distinct from* and not indorsed on or annexed to such Agreement, Lease, Tack, Bond, Deed, or other Instrument;	
Where any such Schedule, Inventory, or Catalogue shall be so referred to in or by any such Agreement, Lease, Tack, Bond, Deed, or other Instrument chargeable with any Stamp Duty not exceeding 10*s.*, *exclusive of progressive Duty* - - - - -	The same Duty (*exclusive of progressive Duty*) as shall be so chargeable on such Agreement, Lease, Tack, Bond, Deed, or other Instrument.
And where any such Schedule, Inventory, or Catalogue shall be referred to in or by any Lease, Tack, Bond, Deed, or such other Instrument as aforesaid, chargeable with any Stamp Duty exceeding Ten Shillings, *exclusive of progressive Duty* - - - -	0 10 0
And if in any of the said Cases such Schedule, Inventory, or Catalogue shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words - - - - - - - -	A further *progressive* Duty of the same Amount as the Duty hereinbefore charged thereon respectively.
SEISIN.—Instruments of Seisin given upon any Charter, Precept of Clare Constat, or Precept from Chancery, or upon any Wadset, Heritable Bond, Disposition, Apprising, Adjudication, or otherwise of any Lands or Heritable Subjects in *Scotland* not of Burgage Tenure - - - -	0 5 0
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words a further *progressive* Duty of - -	0 5 0
SETTLEMENT.—Any Deed or Instrument, whether voluntary or gratuitous, or upon any good or valuable Consideration other than a *bonâ fide* pecuniary Consideration, whereby any *definite and certain* Principal Sum or Sums of Money, (whether charged or chargeable on Lands or other Hereditaments or Heritable Subjects, or not, or to be laid out in the Purchase of Lands or other Hereditaments or Heritable Subjects, or not,) or any *definite and certain* Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England*, or of the Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of *any other* Company or Corporation, shall be settled or agreed to be settled upon or for the Benefit of any Person or Persons, either in possession or reversion, either absolutely, or for Life or other partial Interest, or in any other Manner whatsoever;	
If such Sum or Sums of Money, or the Value of such Share or Shares in all or any of the said Stocks or Funds, or of such One or more of the said Articles as shall be so settled or agreed to be settled, or both such Sum or Sums of Money and the Value of One or more of such Articles together, shall not exceed in the whole 100*l.* - -	0 5 0
And if the same shall exceed 100*l.*, then for every 100*l.* and also for any fractional Part of 100*l.* - - - - - -	0 5 0
And all Deeds or Instruments chargeable with the said *ad valorem* Duty which shall also contain any Settlement of Lands or other Property, or contain any other Matter or Thing besides the Settlement of such	

SCHEDULE.	Duty.
	£ s. d.
SETTLEMENT—*continued.* Money or Stock, shall be chargeable with such further Stamp Duty as any separate Deed or Instrument containing such Settlement of Lands or other Property, or other Matter or Thing, would have been chargeable with, exclusive of the *progressive* Duty. And where there shall be more than One such Deed or Instrument for effecting any such Settlement as aforesaid, chargeable with any such Duty or Duties exceeding 1*l.* 15*s.*, one of them only shall be charged with the said *ad valorem* Duty; and also where any Settlement shall be made in pursuance of any previous Articles chargeable with and which shall have paid any such Duty or Duties exceeding 1*l.* 15*s.* such last-mentioned Settlement shall not be chargeable with the said *ad valorem* Duty; and the said Deeds and Instruments respectively not chargeable with the said *ad valorem* Duty shall be charged with the Duty to which the same may be liable under any more general Description in this Schedule, or in the Schedule annexed to the said Act of the Fifty-fifth Year of the Reign of King *George* the Third; and on the whole being produced, duly executed and duly stamped, as hereby required, the latter shall also be stamped with a particular Stamp for denoting or testifying the Payment of the said *ad valorem* Duty. And see PROGRESSIVE DUTY.	
WARRANT OF ATTORNEY (with or without a Release of Errors) to confess and enter up a Judgment in any of Her Majesty's Courts at *Westminster* or in *Ireland*, or in any of the Courts of the Counties Palatine of *Lancaster* and *Durham*, or in any other Court of Record holding Pleas, where the Debt or Damage amounts to 40*s.*, which shall be given as a Security for the Payment of any Sum or Sums of Money, or for the Transfer of any Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England*, or of the Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of *any other* Company or Corporation - - - *Save and except where such Payment or Transfer shall be already secured by a Bond, Mortgage, or other Security which shall have paid the proper* ad valorem Duty *on Bonds or Mortgages imposed by Law at the Date thereof, exceeding in Amount the Sum of* 5*s.*; *and also except where the Warrant of Attorney shall be given for securing any Sum or Sums of Money exceeding* 200*l. for which the Person giving the same shall then be in actual Custody under an Arrest on Mesne Process or in Execution;* and in those excepted Cases a Duty of - - - - -	The same Duty as on a Bond for the like Purpose. 0 5 0
WARRANT OF ATTORNEY *not otherwise charged* in this Schedule -	1 15 0

CAP. XCVIII.

An Act to amend the Law relating to the holding of Benefices in Plurality. [14th *August* 1850.]

1 & 2 Vict. c. 106.

'WHEREAS an Act was passed in the Session of Parliament held in the First and Second Years of the Reign of Her present Majesty, intituled *An Act to abridge the holding of Benefices in Plurality, and to make better Provision for the Residence of the Clergy;* and it is by the said Act provided, that no Spiritual Person shall hold together any