

ANNO TERTIO & QUARTO

GULIELMI IV. REGIS.

****

CAP. XXIII.

An Act to reduce the Stamp Duties on Advertisements and on certain Sea Insurances; to repeal the Stamp Duties on Pamphlets, and on Receipts for Sums under Five Pounds; and to exempt Insurances on Farming Stock from Stamp Duties.

[28th *June* 1833.]

WHEREAS it is expedient that the several Stamp Duties now payable in *Great Britain* and *Ireland* respectively upon Advertisements and upon Sea Insurances in certain Cases, and also upon Pamphlets, and upon Receipts or Discharges given for or upon the Payment of any Sum of Money not amounting to Five Pounds, should be repealed, and that other Stamp Duties should be granted upon such Advertisements and Sea Insurances respectively in lieu of the said Duties now payable thereon as aforesaid; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *July* One thousand eight hundred and thirty-three the Duties granted and now payable in *Great Britain* under and by virtue of 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,*

The Duties granted in Great Britain by 55 G. 3. c. 184. on certain Sea Insurances and on Re-

ceipts for Sums under 5*l.*;

Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in Great Britain, *and for granting other Duties in lieu thereof*, upon or in respect of any Policy of Assurance or Insurance or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any Ship or Vessel, or upon any Goods, Merchandize, or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured for or upon any Voyage, other than a Voyage from any Port or Place in the United Kingdom of *Great Britain* and *Ireland*, or in the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or the *Isle of Man*, to any other Port or Place in the said Kingdom or Islands, or *Isle of Man*, or for any certain Term or Period of Time not exceeding Twelve Calendar Months; and also the Duty granted by the said Act, and now payable in *Great Britain*, upon any Receipt or Discharge given for or upon the Payment of Money, so far as the same relates to any Receipt or Discharge given for or upon the Payment of any Sum of Money not amounting to Five Pounds; and also

the Duties granted in Great Britain by 55 G. 3. c. 185. on Pamphlets and Advertisements;

the Duties granted and now payable in *Great Britain* under and by virtue of another Act passed in the said Fifty-fifth Year of the Reign of the said King *George* the Third, intituled *An Act for repealing the Stamp Office Duties on Advertisements, Almanacks, Newspapers, Gold and Silver Plate, Stage Coaches, and Licences for keeping Stage Coaches, now payable in* Great Britain, *and for granting new Duties in lieu thereof*, upon or in respect of Pamphlets or Books or Papers commonly so called, and upon or in respect of any Advertisement;

and the Duties granted in Ireland by 56 G. 3. c. 56. on certain Sea Insurances, Pamphlets, Advertisements, and on Receipts for Sums under 5*l.*;

and also the Duties granted and now payable in *Ireland* under and by virtue of an Act passed in the Fifty-sixth Year of the Reign of the said King *George* the Third, intituled *An Act to repeal the several Stamp Duties in* Ireland, *and also several Acts for the Collection and Management of the said Duties, and to grant new Stamp Duties in lieu thereof, and to make more effectual Regulations for collecting and managing the said Duties*, upon or for any Assurance or Insurance of any Ship or Ships, Goods or Merchandize, or any other Property or Interest whereon Insurance may be lawfully made against Loss in any Voyage or Voyages, or from the Dangers of or other Perils at Sea from any Voyage, other than a Voyage to or from any Port or Place in the United Kingdom of *Great Britain* and *Ireland*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, from or to any other Place in the said Kingdom or Islands; and also the Duties granted by the said last-recited Act, and now payable in *Ireland*, upon or for any Pamphlet, and upon or for any Advertisement; and also the Duty granted by the said last-recited Act, and now payable in *Ireland*, upon or in respect of any Receipt or Discharge for or upon the Payment of Money, or on the Delivery of any Check, Draft, Bill, or other Order, so far as the same relates to any Receipt or Discharge given for or upon the Payment of any Sum of Money not amounting to Five Pounds, or on the Delivery of any Check, Draft, Bill, or Order for any Sum not amounting to Five Pounds, shall cease and determine, and the said several Duties herein-before mentioned shall be and the same are hereby repealed accordingly; save and except so much and such Part and Parts of the said Duties respectively as shall have accrued or been incurred before or upon the said Fifth Day of *July*

repealed, except as to Arrears.

July One thousand eight hundred and thirty-three, and shall then or at any Time afterwards be or become due or payable and remain in arrear and unpaid; all which said Duties so remaining in arrear and unpaid as aforesaid shall be recoverable by the same Ways and Means, and with such and the same Penalties, as if this Act had not been made.

Grant of new Duties on Advertisements and Sea Insurances mentioned in the Schedule annexed.

II. And be it enacted, That from and after the Fifth Day of *July* One thousand eight hundred and thirty-three, in lieu and stead of the said several Duties upon Advertisements and Sea Insurances by this Act repealed, there shall be granted, raised, levied, collected, and paid in *Great Britain* and *Ireland* respectively, unto and for the Use of His Majesty, His Heirs and Successors, for and in respect of the several Articles, Matters, and Things mentioned and described in the Schedule to this Act annexed, the several Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the said Schedule; and that the said Schedule, and the several Provisions, Regulations, and Directions therein contained with respect to the said Duties, and the Articles, Matters, and Things charged therewith, shall be deemed and taken to be Part of this Act, and that the said Duties shall be denominated and deemed to be Stamp Duties, and shall be under the Care and Management of the Commissioners of Stamps for the Time being for the United Kingdom of *Great Britain* and *Ireland*.

Copies of all Pamphlets, &c. containing Advertisements to be sent to the Head Office for Stamps within Six Days after Publication.

III. And in order to provide for the Collection of the Duty by this Act granted on Advertisements contained in or published with any Pamphlet, Literary Work, or Periodical Paper, be it enacted, That one printed Copy of every Pamphlet or Literary Work or Periodical Paper (not being a Newspaper), containing or having published therewith any Advertisements or Advertisement liable to Stamp Duty, which shall be published within the Cities of *London*, *Edinburgh*, or *Dublin* respectively, or within Twenty Miles thereof respectively, shall, within the Space of Six Days next after the Publication thereof, be brought, together with all Advertisements printed therein, or published or intended to be published therewith, to the Head Office for Stamps in *Westminster*, *Edinburgh*, or *Dublin* nearest to which such Pamphlet, Literary Work, or Periodical Paper shall have been published, and the Title thereof, and the Christian Name and Surname of the Printer and Publisher thereof, with the Number of Advertisements contained therein or published therewith; and any Stamp Duty by Law payable in respect of such Advertisements shall be registered in a Book to be kept at such Office, and the Duty on such Advertisements shall be there paid to the Receiver General of Stamp Duties for the Time being, or his Deputy or Clerk, or the proper authorized Officer, who shall thereupon forthwith give a Receipt for the same; and one printed Copy of every such Pamphlet, Literary Work, or Paper as aforesaid, which shall be published in any Place in the United Kingdom, not being within the Cities of *London*, *Edinburgh*, or *Dublin*, or within Twenty Miles thereof respectively, shall, within the Space of Ten Days next after the Publication thereof, be brought, together with all such Advertisements as aforesaid, to the Head Distributor of Stamps for the Time being within

within the District in which such Pamphlet, Literary Work, or Paper shall be published; and such Distributor is hereby required forthwith to register the same in manner aforesaid in a Book to be by him kept for that Purpose; and the Duty payable in respect of such Advertisements shall be thereupon paid to such Distributor, who shall give a Receipt for the same; and if the Duty which shall be by Law payable in respect of any such Advertisements as aforesaid shall not be duly paid within the respective Times and in the Manner herein-before limited and appointed for that Purpose, the Printer and Publisher of such Pamphlet, Literary Work, or Paper, and the Publisher of any such Advertisements, shall respectively forfeit and pay the Sum of Twenty Pounds for every such Offence; and in any Action, Information, or other Proceeding for the Recovery of such Penalty, or for the Recovery of the Duty on any such Advertisements, Proof of the Payment of the said Duty shall lie upon the Defendant.

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

IV. And be it enacted, That all the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties, contained in or imposed by the several Acts of Parliament relating to the Duties on Advertisements and Sea Insurances respectively, and the several Acts of Parliament relating to any prior Duties of the same Kind or Description in *Great Britain* and *Ireland* respectively, shall be of full Force and Effect with respect to the Duties by this Act granted, and to the Vellum, Parchment, and Paper, Articles, Matters, and Things charged or 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, enforced, and put in execution for the raising, levying, collecting, and securing of the said Duties hereby granted, and otherwise relating 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 with reference to the said Duties by this Act granted.

Insurances on Agricultural Produce, Farming Stock, and Implements of Husbandry exempted from Stamp Duties.

V. And whereas it is expedient to exempt from the Duties imposed by Law on Insurances from Loss by Fire all Insurances on Agricultural Produce, Farming Stock, and Implements of Husbandry in *Great Britain* and *Ireland* respectively; be it enacted, That no Insurance from Loss or Damage by Fire which shall be made, renewed, or continued by any Policy effected upon or after the Twenty-fourth Day of *June* One thousand eight hundred and thirty-three, on any Agricultural Produce, Farming Stock (live or dead), or Implements or Utensils of Husbandry, being upon any Farm or Farms in *Great Britain* or *Ireland*, shall be liable to the yearly Per-centage Duties or to any other Stamp Duty granted or imposed upon or in respect of Insurances from Loss or Damage by Fire by any Act or Acts in force in *Great Britain* or *Ireland* respectively, provided such Insurance shall be effected by a separate and distinct Policy relating solely to such Agricultural Produce, Farming Stock, Implements, or Utensils.

VI. And

VI. And whereas by certain Acts in force in *Great Britain* and *Ireland* respectively the Corporations or Companies or Persons insuring against Loss by Fire are required to deliver to the Commissioners of Stamps or their Officers certain quarterly Accounts of all Insurances made by such Corporations, Companies, or Persons, and containing such Particulars relating thereto as in the said Acts respectively are specified in that Behalf; be it enacted, That such Corporations or Companies or Persons insuring as aforesaid, at the Time of the Delivery of every such quarterly Account, shall also deliver to the said Commissioners or their Officers a separate and distinct Account of all Insurances of Agricultural Produce, Farming Stock, or Implements or Utensils of Husbandry from Loss or Damage by Fire, made, renewed, or continued by such Corporations or Companies or Persons respectively during the Quarter for which such last-mentioned Account shall be rendered; and in every such last-mentioned Account there shall be truly specified the Number of every Policy by which any such Insurance shall be made, the Sum or Amount of the Sums insured thereby, and the Time for which such Insurance shall be made or renewed or continued; and for any Default in the Delivery of such Account containing and specifying the Particulars required by this Act, the Corporation or Company or Person or Persons making such Default shall forfeit the Sum of One hundred Pounds.

Separate Accounts of Insurances on Agricultural Produce, &c. to be rendered quarterly to the Commissioners of Stamps.

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

Act may be altered this Session.

The SCHEDULE to which this Act refers;

CONTAINING

THE DUTIES IMPOSED BY THIS ACT.

	Duty.		
	£	s.	d.
ADVERTISEMENTS: —			
For and in respect of every Advertisement contained in or published with any Gazette or other Newspaper, or contained in or published with any other Periodical Paper, or in or with any Pamphlet or Literary Work,			
Where the same shall be printed and published in Great Britain - - - - - - -	0	1	6
And where the same shall be printed and published in Ireland - - - - - - -	0	1	0
SEA INSURANCES in Great Britain and Ireland respectively: —			
For and in respect of every Policy of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any Ship or Vessel, or upon any Goods, Merchandize, or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured for or upon any Voyage other than a Voyage from any Port or Place in the United Kingdom of Great Britain and Ireland, or in the Islands of Guernsey, Jersey, Alderney, or Sark, or the Isle of Man, to any other Port or Place in the said Kingdom or Islands, or Isle of Man,			
Where the Premium or Consideration for such Insurance, actually and bonâ fide paid, given, or contracted for, shall not exceed the Rate of Fifteen Shillings per Centum on the Sum insured,			
If the whole Sum insured shall not exceed One hundred Pounds - - - - - - -	0	1	3
And if the whole Sum insured shall exceed One hundred Pounds, then for every One hundred Pounds and also for any fractional Part of One hundred Pounds whereof the same shall consist - -	0	1	3
And where the Premium or Consideration for such Insurance, actually and bonâ fide paid, given, or contracted for, shall exceed the Rate of Fifteen Shillings per Centum and shall not exceed the Rate of Thirty Shillings per Centum on the Sum insured,			
If the whole Sum insured shall not exceed One hundred Pounds - - - - - - -	0	2	6
And if the whole Sum insured shall exceed One hundred Pounds, then for every One hundred Pounds and also for any fractional Part of One hundred Pounds whereof the same shall consist - - -	0	2	6

	Duty.		
Sea Insurances — *continued.*			
And where the Premium or Consideration for such Insurance, actually and bonâ fide paid, given, or contracted for, shall exceed the Rate of Thirty Shillings per Centum on the Sum insured,	£	s.	d.
If the whole Sum insured shall not exceed One hundred Pounds - - - - - - -	0	5	0
And if the whole Sum insured shall exceed One hundred Pounds, then for every One hundred Pounds and also for any fractional Part of One hundred Pounds whereof the same shall consist - - -	0	5	0
But if the separate Interests of Two or more distinct Persons shall be insured by One Policy or Instrument, then the said Duty of One Shilling and Three-pence, Two Shillings and Sixpence, or Five Shillings, as the Case may require, shall be charged thereon, in respect of each and every fractional Part of One hundred Pounds as well as in respect of every full Sum of One hundred Pounds which shall be thereby insured upon any separate and distinct Interest.			
And for and in respect of every Policy of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured for any certain Term or Period of Time, the following Rates or Sums for every One hundred Pounds and also for any fractional Part of One hundred Pounds whereof the same shall consist; that is to say,			
Where any such Insurance shall be made for any Term or Period not exceeding Three Calendar Months -	0	2	6
Exceeding Three Calendar Months - - -	0	5	0

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