

ANNO TERTIO & QUARTO

GULIELMI IV. REGIS.

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Condition thereof.

or offer for Sale or Exchange, or keep or have in his Possession for the Purpose of Sale or Exchange, any Stamp or Stamps other than such as he shall have purchased or procured at the Head Office for Stamps in *Westminster* or *Edinburgh*, or from some Distributor of Stamps duly appointed by the said Commissioners, or from some Person licensed to deal in Stamps under the Authority of this Act: Provided always, that such Bond shall not be liable to any Stamp Duty, and that One Licence and One Bond only shall be required for any Number of Persons in Copartnership: And provided also, that it shall be lawful for the said Commissioners, whenever they shall think fit, by Notice in Writing signed by any Two or more of them, to revoke and make void any such Licence as aforesaid.

Bond not liable to Stamp Duty.

Licence may be revoked.

Particulars to be specified in Licences.

II. And be it enacted, That in every such Licence to vend or deal in Stamps there shall be truly specified the proper Christian Name and Surname and Place of Abode of the Person to whom the same shall be granted, and a true Description of the House or Shop or Houses or Shops in or at which he shall by such Licence be authorized to vend or deal in Stamps; and such Person shall not be thereby authorized or entitled to vend or deal in Stamps in or at any other House, Shop, or Place than such as shall be so specified and described in such Licence.

No Person to deal in Stamps without such Licence.

III. And be it enacted, That no Person other than such Distributor or Sub-Distributor of Stamps as aforesaid shall vend or deal in Stamps in any Part of *Great Britain* without having duly obtained from the Commissioners of Stamps a Licence for that Purpose, which shall be subsisting in force and unrevoked at the Time of such vending or dealing; and if any Person other than such Distributor or Sub-Distributor as aforesaid shall sell or offer for Sale any Vellum, Parchment, or Paper, stamped or marked with any Stamp or Mark, denoting or purporting to denote any Stamp Duty, or shall exchange any such stamped Vellum, Parchment, or Paper for any other stamped Vellum, Parchment, or Paper, or for any other Article or Thing, without having duly obtained and having in force such Licence as aforesaid, authorizing him in that Behalf, or in or at any House, Shop, or Place not specified and described in any such Licence as aforesaid granted to him, he shall for every such Offence forfeit the Sum of Twenty Pounds; and if any Proceedings shall be had for Recovery of such Penalty of Twenty Pounds, and it shall thereupon appear that any Stamp or Stamps impressed on any such Vellum, Parchment, or Paper which shall have been so sold or exchanged, or offered for Sale or exchanged, was or were false, forged, or counterfeit, although the same shall not have been so alleged in the Information or Pleading, then and in such Case the said Penalty shall be doubled, and Judgment shall be given against the Offender for the Sum of Forty Pounds, and the said special Matter shall be stated in such Judgment as the Cause of such Increase of Penalty; and if on any such Proceeding any Issue shall be tried by a Jury in which the selling or exchanging, or offering for Sale or Exchange, of such Vellum, Parchment, or Paper, with any Stamp or Stamps thereon, shall be in question, such Jury shall be required to say whether such Stamp or Stamps was or were false, forged, or counterfeit, or not: Provided always, that nothing herein

Penalty.

herein contained shall extend to exempt any Person from the legal Consequences of selling, uttering, or having in possession any Vellum, Parchment, or Paper with any false, forged, or counterfeit Stamp or Stamps thereon, knowing the same to be false, forged, or counterfeit, if such Knowledge shall be duly proved in any criminal Prosecution or Proceeding against such Person for any such Offence. Nothing herein to exempt Persons from Consequences of uttering forged Stamps.

IV. Provided always, and be it enacted, That it shall be lawful for any Person employed to prepare, write, or ingross any Deed or Instrument liable to Stamp Duty to charge his Employer with the Amount of the Stamp or Stamps impressed on the Vellum, Parchment, or Paper upon which such Deed or Instrument shall be written or ingrossed, without having obtained any such Licence as aforesaid to vend or deal in Stamps. As to Persons employed to write or ingross Instruments liable to Stamp Duty.

V. And be it enacted, That every Person who shall be licensed under the Authority of this Act to deal in Stamps shall cause to be painted in Roman Capital Letters, One Inch at the least in Height and of a proper and proportionate Breadth, on some conspicuous Place on the Outside of the Front of the House or Shop in or at which he shall be licensed to deal in Stamps, and so that the same shall be at all Times plainly and distinctly visible and legible, the Christian Name and Surname of such licensed Person at full Length, together with the Words, "Licensed to sell Stamps," and such Person shall continue such Names and Words so painted as aforesaid during all the Time that he shall continue licensed as aforesaid; and if any Person licensed as aforesaid shall neglect or omit to cause such Names and Words to be so painted as aforesaid, or shall neglect or omit to continue the same so painted according to the Directions of this Act, he shall forfeit Ten Pounds for every such Offence: Provided always, that in the Case of several Persons licensed as aforesaid in Copartnership it shall be sufficient if the Christian Name and Surname of One only of such Persons be painted in manner aforesaid. Licensed Dealers in Stamps to paint their Names, &c. in Front of their Houses or Shops. Penalty. Proviso as to Partners.

VI. And be it enacted, That if any Person shall write, paint, or mark, or shall cause or procure to be written, painted, or marked, or shall permit or suffer to continue written, painted, or marked, upon any Part of his House, Shop, or Premises, either in the Inside or on the Outside thereof, or upon any Board or any Material whatever exposed to public View, and whether the same shall or shall not be affixed to such House, Shop, or Premises, any Word or Words which shall import or signify, or be intended to import or signify, that such Person is a Vendor of or Dealer in Stamps, such Person not being licensed to deal in Stamps under the Authority of this Act, and not being a Distributor or Sub-Distributor of Stamps duly appointed as aforesaid, he shall forfeit Ten Pounds for every Day such Offence shall be committed or continued. Penalty on unlicensed Persons painting on their Shops any Words importing that they are Dealers in Stamps.

VII. And be it enacted, That it shall be lawful for any Stationer or other Person who, in the regular Course of his Trade or Business, before and at the Time of the passing of this Act, shall have been a Vendor of Stamps, and who at the Time of the passing of this Act shall Allowance to be made for Stamps in the Possession of Vendors at

the Time of the passing of this Act.

shall have in his Possession for the Purpose of Sale any stamped Vellum, Parchment, or Paper which shall not be in any Manner spoiled or rendered useless or unfit for the Purpose intended, to bring or send the same to the head Office for Stamps in *Westminster* or *Edinburgh* at any Time within Three Calendar Months next after the Commencement of this Act; and it shall be lawful for the Commissioners of Stamps, or any Officer of Stamp Duties duly authorized in that Behalf, to receive the same, and to pay to the Person bringing or sending the same the Amount of the Stamp Duty thereon, deducting therefrom such Per-centage as is allowed by Law on the Purchase of Stamps of the like Description from the said Commissioners, and also to pay the Amount of the Value of such Vellum, Parchment, and Paper according to the Rates at which Vellum, Parchment, and Paper of the like Quality and Description shall be sold by the said Commissioners; and thereupon such Stamp shall be immediately cancelled: Provided always, that the Person who shall bring or send such stamped Vellum, Parchment, or Paper to the said head Office shall make Proof to the Satisfaction of such Commissioners or authorized Officer that such Vellum, Parchment, or Paper was actually in the Possession of such Person for the Purpose of Sale at the Time of the passing of this Act, and shall also make Proof in like Manner that such stamped Vellum, Parchment, or Paper, or the Stamps impressed thereon, was or were purchased by the Person who shall bring or send the same as aforesaid directly at the head Office for Stamps in *Westminster* or *Edinburgh*, or from some Distributor or Sub-Distributor of Stamps duly appointed as aforesaid.

Proviso.

Allowance to be made for Stamps in the Possession of licensed Vendors dying, or becoming bankrupt or insolvent, or whose Licences are revoked.

VIII. And be it enacted, That if any Person licensed to vend or deal in Stamps shall die, or become bankrupt or insolvent, or if the Licence of any Person to vend or deal in Stamps shall expire or be revoked, and any such Person, at the Time of his Death, Bankruptcy, or Insolvency, or at the Expiration or Revocation of any such Licence as aforesaid, shall have in his Possession any Quantity of stamped Vellum, Parchment, or Paper, it shall be lawful for such Person, or his Executor or Administrator or Assignee, within Three Calendar Months after the Expiration or Revocation of such Licence, or next after such Death, Bankruptcy, or Insolvency, as the Case may be, to bring or send such stamped Vellum, Parchment, or Paper to the head Office for Stamps in *Westminster* or *Edinburgh*; and it shall be lawful for the Commissioners of Stamps, or any Officer of Stamp Duties duly authorized on that Behalf, to receive the same, and to pay to the Person bringing or sending the same the Amount of the Stamp Duty thereon, deducting therefrom such Per-centage as is allowed by Law on the Purchase of Stamps of the like Description from the said Commissioners, and also to pay the Amount of the Value of such Vellum, Parchment, and Paper, according to the Rates at which Vellum, Parchment, and Paper of the like Quality and Description shall be sold by the said Commissioners, and thereupon such Stamps shall be immediately cancelled: Provided always, that the Person who shall bring or send such stamped Vellum, Parchment, or Paper to the said head Office shall make Proof to the Satisfaction of such Commissioners or authorized Officer that such Vellum, Parchment, or Paper was actually in the Possession of the Person so dying, or becoming bankrupt

bankrupt or insolvent, or having had such Licence which had so expired or had been so revoked, for the Purpose of Sale, at the Time when such Person so died or became bankrupt or insolvent, or when the said Licence expired or was revoked, and shall also make Proof in like Manner that such stamped Vellum, Parchment, or Paper, or the Stamps impressed thereon, was or were purchased or procured by the Person to whom such Licence shall have been granted at the head Office for Stamps in *Westminster* or *Edinburgh*, or from some such Distributor of Stamps or Person licensed to deal in Stamps as aforesaid.

Commissioners of Stamps empowered to grant Warrants to search and inspect the Stocks of Stamps of Distributors and licensed Dealers.

IX. And be it enacted, That upon Information given to the Commissioners of Stamps upon the Oath of One or more credible Person or Persons (which Oath the said Commissioners, or any One or more of them, or any Justice of the Peace, are and is hereby empowered to administer) that there is reasonable Cause to suspect that any such Distributor or Sub-Distributor as aforesaid, or Person licensed or who shall have been licensed under the Authority of this Act, hath in his Possession any forged or counterfeit Stamp or Stamps, it shall be lawful for the said Commissioners, or any Three or more of them, by Warrant under their Hands, to authorize any Officer or Officers of Stamp Duties, and such Officer or Officers is and are hereby fully authorized accordingly, with the Assistance, if required, of any Constable or other Peace Officer, to enter between the Hours of Nine in the Morning and Seven in the Evening into the Dwelling House, Room, Shop, Warehouse, Outhouse, or other Building of or belonging to any Distributor or Sub-Distributor of Stamps, or of or belonging to any Person licensed, or who at any Time within Six Calendar Months then last past shall have been licensed as aforesaid, to vend or deal in Stamps; and if, on Demand of Admittance and Notice of such Warrant, the Door of any such Dwelling House, Room, Shop, Warehouse, Outhouse, or other Building, or any inner Door thereof, shall not be opened, then to break open the same respectively, and to search for and to seize and take into his and their Possession all such stamped Vellum, Parchment, or Paper as shall be in any such Place as aforesaid, or elsewhere in the Custody or Possession of such Distributor or Sub-Distributor, or Person licensed or having been licensed as aforesaid; and all Constables and other Peace Officers are hereby required, upon the Request of any Person or Persons acting under such Warrant, to aid and assist him or them in the Execution thereof; and if any Constable or other Peace Officer shall, upon any such Request as aforesaid, refuse or neglect to be aiding and assisting in the Execution of any such Warrant as aforesaid, or if any Person shall refuse to permit any such Search or Seizure as aforesaid to be made, or shall assault, oppose, molest, or obstruct any Person employed or acting in the Execution or under the Authority of any such Warrant, or aiding or assisting in the Execution thereof, every such Constable, Peace Officer, or other Person so offending in any of the Cases aforesaid shall forfeit Fifty Pounds.

Power of Entry.

Penalty for refusing to aid in the Execution of such Warrants, or assaulting Persons employed in the Execution thereof, 50*l*.

Acknowledgment to be given for

X. Provided always, and be it enacted, That any Person who shall execute any such Warrant shall, if required, give to the Person in whose

Stamps seized.

whose Custody or Possession any Stamps shall be found and seized an Acknowledgment of the Number, Particulars, and Amount of the Stamps so seized, and shall permit such last-mentioned Person, or any Person employed by him, to mark the same before the Removal thereof; and if the Person in whose Custody or Possession any Stamps shall be so found and seized shall be or shall have been within the Time aforesaid a licensed Vendor of Stamps, he shall be entitled to claim and receive in Money from the Commissioners of Stamps the Amount of such of the Stamps so seized as shall be found to be genuine, (deducting therefrom such Per-centage as is allowed by Law on the Purchase of Stamps of the like Description,) and also to receive the Amount of the Vellum, Parchment, or Paper whereon the same shall be impressed, according to the Rates at which Vellum, Parchment, and Paper of the like Quality and Description shall be sold by the said Commissioners or their Distributors of Stamps; or, if the said Commissioners shall think fit, such of the said Stamps so seized as shall be found to be genuine shall be returned to the Person from whose Custody or Possession the same shall have been taken, with such reasonable Amends as the Lords Commissioners of His Majesty's Treasury may think fit to award.

Licensed Vendor entitled to be paid the Amount of genuine Stamps seized, or to have them returned to him.

Licensed Vendors having counterfeit Stamps in their Possession liable to the Penalties of vending Forged Stamps, unless it be proved that they were procured from some Distributor or licensed Vendor.

XI. And be it enacted, That whenever any Vellum, Parchment, or Paper shall be found in the Possession of any Person licensed to vend or deal in Stamps, or who shall have been so licensed at any Time within Six Calendar Months then next preceding, such Vellum, Parchment, or Paper having thereon any false, forged, or counterfeit Stamp, Mark, or Impression resembling or representing, or intended or liable to pass or be mistaken for any Stamp, Mark, or Impression of any Die, Plate, or other Instrument which at any Time whatever hath been or shall or may be provided, made, or used, by or under the Direction of the Commissioners of Stamps, for the Purpose of expressing or denoting any Stamp Duty whatever, then and in every such Case the Person in whose Possession such Vellum, Parchment, or Paper shall be so found shall be deemed and taken to have so had the same in his Possession with Intent to vend, use, or utter the same with such false, forged, or counterfeit Stamp, Mark, or Impression thereon, unless the contrary shall be satisfactorily proved; and such Person shall also be deemed and taken to have such Vellum, Parchment, or Paper so in his Possession, knowing the Stamp, Mark, or Impression thereon to be false, forged, and counterfeit, and such Person shall be liable to all Penalties and Punishments by Law imposed or inflicted upon Persons vending, using, uttering, or having in possession false, forged, or counterfeit Stamps, knowing the same to be false, forged, or counterfeit, unless such Person shall in every such Case satisfactorily prove that such Stamp or Stamps was or were procured by or for such Person from some Distributor of Stamps appointed by the said Commissioners, or from some Person licensed to deal in Stamps under the Authority of this Act.

Persons knowingly having forged Dies or Stamps in

XII. And be it enacted, That if any Person shall knowingly and without lawful Excuse (the Proof whereof shall lie on the Person accused) have in his Possession any false, forged, or counterfeit Die, Plate, or other Instrument, or Part of any such Die, Plate, or Instrument,

ment, resembling or intended to resemble, either wholly or in part, any Die, Plate, or other Instrument which at any Time whatever hath been or shall or may be provided, made, or used, by or under the Direction of the Commissioners of Stamps, for the Purpose of expressing or denoting any Stamp Duty whatever; or if any Person shall knowingly and without lawful Excuse (the Proof whereof shall lie on the Person accused) have in his Possession any Vellum, Parchment, or Paper having thereon the Impression of any such false, forged, or counterfeit Die, Plate, or other Instrument, or Part of any such Die, Plate, or other Instrument as aforesaid, or having thereon any false, forged, or counterfeit Stamp, Mark, or Impression resembling or representing, either wholly or in part, or intended or liable to pass or be mistaken for, the Stamp, Mark, or Impression of any such Die, Plate, or other Instrument which hath been or shall or may be so provided, made, or used as aforesaid, knowing such false, forged, or counterfeit Stamp, Mark, or Impression to be false, forged, or counterfeit; or if any Person shall fraudulently use, join, fix, or place for, with, or upon any Vellum, Parchment, or Paper any Stamp, Mark, or Impression which shall have been cut, torn, or gotten off or removed from any other Vellum, Parchment, or Paper; or if any Person shall fraudulently erase, cut, scrape, discharge, or get out of or from any stamped Vellum, Parchment, or Paper any Name, Sum, Date, or other Matter or Thing thereon written, printed, or expressed, with Intent to use any Stamp or Mark then impressed, or being upon such Vellum, Parchment, or Paper, or that the same may be used for any Deed, Instrument, Matter, or Thing in respect whereof any Stamp Duty is or shall or may be or become payable; or if any Person shall knowingly use, utter, sell, or expose to Sale, or shall knowingly and without lawful Excuse (the Proof whereof shall lie on the Person accused) have in his Possession any stamped Vellum, Parchment, or Paper from or off or out of which any such Name, Sum, Date, or other Matter or Thing as aforesaid shall have been fraudulently erased, cut, scraped, discharged, or gotten as aforesaid; then and in every such Case every Person so offending, and every Person knowingly and wilfully aiding, abetting, or assisting any Person in committing any such Offence, and being thereof lawfully convicted, shall be adjudged guilty of Felony, and shall be liable, at the Discretion of the Court, to be transported beyond the Seas for Life, or for any Term not less than Seven Years, or to be imprisoned for any Term not exceeding Four Years nor less than Two Years.

their Possession;

or fraudulently affixing Stamps, &c.;

or erasing Names, Dates, &c. with Intent to use the Stamps again;

or knowingly using any stamped Vellum, &c. from which any Name, Date, &c. shall have been fraudulently erased;

guilty of Felony.

XIII. And be it enacted, That on any Information given before any Justice of the Peace upon the Oath of One or more credible Person or Persons (which Oath such Justice is hereby empowered to administer) that there is just Cause to suspect any Person of being or having been in any way engaged or concerned in making any false or counterfeit Die, Plate, or other Instrument, or unlawfully marking or impressing any Stamp, Mark, or Impression on any Vellum, Parchment, or Paper with any such Die, Plate, or Instrument; or in the unlawful Possession of any forged or counterfeit Die, Plate, or Instrument, or of any Vellum, Parchment, or Paper with any counterfeit Stamp, Mark, or Impression thereon; or in unlawfully or fraudulently, or without due Authority, marking or impressing any lawful Stamp on

Houses of Persons suspected of being concerned in the forging of Dies or Stamps, or in the Commission of other felonious Acts, may be searched.

on any Vellum, Parchment, or Paper, or in causing or procuring the same to be so marked or impressed, or in aiding, abetting, or assisting in so marking or impressing the same; or in the unlawful Possession of any Vellum, Parchment, or Paper, or other Material, unlawfully or fraudulently or without due Authority stamped or marked, contrary to any of the Provisions or Regulations contained in any Act relating to Stamp Duties; or of being or having been in any way engaged or concerned in the fraudulent erasing, cutting, scraping, discharging, or getting out of or from or off any stamped Vellum, Parchment, or Paper any Matter or Thing thereon written, printed, or expressed; or in the unlawful Possession of any stamped Vellum, Parchment, or Paper from or off or out of which any Matter or Thing shall have been fraudulently erased, cut, scraped, discharged, or gotten as aforesaid, then and in every or any of the said Cases it shall be lawful for such Justice by Warrant under his Hand to cause any and every Dwelling House, Room, Workshop, Outhouse, or other Building, Yard, Garden, or other Place belonging to such suspected Person, or where any such Person shall be suspected of being or of having been in any way engaged or concerned in the Commission of any such Offence as aforesaid, or of secreting any such Die, Plate, or Instrument, or any such Vellum, Parchment, or Paper, or any of the Machinery, Implements, or Utensils necessary or applicable to the Commission of any such Offence as aforesaid, to be searched for any such stamped Vellum, Parchment, or Paper, and for any such Die, Plate, or Instrument, Machinery, Implement, or Utensil, or other Matter or Thing as aforesaid; and if any of the said several Matters and Things shall be found in any Place so searched, or in the Custody or Possession of any Person whatsoever not having the same by some lawful Authority, it shall be lawful for the Person finding any such Matters or Things to seize the same respectively, and to carry the same forthwith to the Justice by whom such Warrant shall be granted, or to any other Justice of the Peace having Jurisdiction where the same shall be seized, who shall cause the same to be secured and produced in Evidence against any Person who shall or may be prosecuted in any Court of Justice for any of the Offences aforesaid; and afterwards the said Matters and Things so seized, whether produced in Evidence or not, shall, by Order of the Court or Judge before whom such Offender shall be tried, or by Order of some Justice of the Peace in case there shall be no such Trial, be delivered over to the Commissioners of Stamps, to be defaced or destroyed, or otherwise disposed of, as the said Commissioners shall think fit.

Penalty on Persons hawking Stamps, 20*l*.

XIV. And be it enacted, That if any Person, whether he shall be licensed to vend or deal in Stamps or not, shall hawk or carry about for Sale or Exchange any stamped Vellum, Parchment, or Paper, or if any Person shall utter or offer for Sale or Exchange, at any House, Shop, or Place other than the House or Shop in which he shall reside or *bonâ fide* carry on his Trade or Business, any such stamped Vellum, Parchment, or Paper, every such Person shall forfeit the Sum of Twenty Pounds, over and above any Penalty to which he may be liable for vending or dealing in Stamps without being licensed so to do; and it shall moreover be lawful for any Person, without any other Warrant

Warrant than this Act, for that Purpose to apprehend any Person so hawking, carrying about, uttering, or offering for Sale or Exchange such stamped Vellum, Parchment, or Paper, and to take him or cause him to be taken before any Justice of the Peace having Jurisdiction where the Offence shall be committed, who shall hear and determine the Matter; and if the Offender shall not immediately on his Conviction pay the said Penalty such Justice shall commit him to Prison for any Period of Time not less than One nor more than Three Calendar Months, unless such Penalty shall be sooner paid or satisfied; and all stamped Vellum, Parchment, and Paper which shall be found in the Possession of such Offender shall be forfeited to His Majesty, and shall be taken possession of by such Justice, and be delivered over to the Commissioners of Stamps, to be disposed of in any Manner as they shall think fit: Provided always, that if such Offender shall not be apprehended and proceeded against in the Manner hereinbefore directed, then the said Penalty of Twenty Pounds shall be recoverable by any other of the Ways and Means provided for the Recovery of Penalties incurred under this Act.

Hawkers of Stamps may be apprehended, and taken before a Justice of the Peace.

XV. And for the better preventing and detecting of Felonies and Frauds in relation to stamped Vellum, Parchment, or Paper, be it enacted, That it shall be lawful for any Justice of the Peace having Jurisdiction where any stamped Vellum, Parchment, or Paper shall be or be supposed to be concealed or deposited, upon any reasonable Suspicion that such stamped Vellum, Parchment, or Paper has been stolen or fraudulently obtained, to issue his Warrant for the seizing and detaining of such stamped Vellum, Parchment, and Paper, and for apprehending and bringing before such Justice or any other Justice within the same Jurisdiction the Person in whose Possession or Custody such stamped Vellum, Parchment, or Paper shall be found, to be dealt with according to Law; and if such Person shall omit or refuse to account for the Possession of such stamped Vellum, Parchment, or Paper, or shall be unable satisfactorily to account for the Possession thereof, or it shall not appear that the same was or were purchased by him at the head Office for Stamps in *Westminster* or *Edinburgh*, or from some Distributor or Sub-Distributor of Stamps, or some Vendor of Stamps duly licensed under the Authority of this Act, then and in every such Case such stamped Vellum, Parchment, and Paper, or such Part thereof of which no Account or no satisfactory Account shall be given, or which shall not appear to have been purchased at either of the said head Offices, or from some Distributor or Sub-Distributor of Stamps or licensed Vendor as aforesaid, shall be forfeited to His Majesty, and shall be accordingly condemned by such Justice, and thereupon the same shall be delivered over to the Commissioners of Stamps, who shall keep the same for the Space of Six Calendar Months, and afterwards cancel and destroy the same, or dispose thereof for the Use of His Majesty's Revenue, as they shall think fit: Provided always, that if at any Time within Six Calendar Months next after such Condemnation any Person shall make out to the Satisfaction of such Justice that the Vellum, Parchment, or Paper so forfeited, or any Part thereof, was or were stolen or otherwise fraudulently obtained from him, and it shall also appear that the same was or were purchased by him at either of the said head

Justices may issue Warrants for seizing Stamps suspected to be stolen or fraudulently obtained.

Offices, or from some Distributor or Sub-Distributor or licensed Vendor of Stamps as aforesaid, it shall be lawful for such Person to have the same, or such Part thereof as shall be so proved to have been stolen or fraudulently obtained from him, delivered up to him, on producing a Certificate under the Hand and Seal of such Justice that the Right of such Person therein hath been duly proved: Provided also, that no such Certificate shall be given unless Notice in Writing under the Hand of such Justice shall be given to the Solicitor of Stamps Seven clear Days at the least previously to the Day of hearing any Claim, in respect of such stamped Vellum, Parchment, or Paper, of the Time and Place appointed for such Hearing.

Commissioners may discontinue Dies, and provide new ones in lieu thereof.

XVI. And be it enacted, That it shall be lawful for the Commissioners of Stamps from Time to Time, whenever they shall deem it necessary or expedient, to discontinue the Use of all or any of the Dies heretofore provided or used, or at any Time hereafter to be provided or used, for denoting or marking any Stamp Duty which now is or at any Time hereafter shall be by Law payable for or in respect of any Matter or Thing whatsoever, and to cause any new Die or Dies, with such altered Device or Devices respectively thereon as the said Commissioners shall think fit, to be provided and used in lieu of the Die or Dies so discontinued.

After a Day fixed by Notice in the Gazette the new Dies to be the only true and lawful Dies.

XVII. And be it enacted, That whenever the said Commissioners shall determine to discontinue the Use of any Die or Dies, and shall provide any new Die or Dies to be used in lieu thereof, and the said Commissioners shall give public Notice thereof by Advertisement in the *London* and *Edinburgh* Gazettes respectively, then from and after such Day or Time as shall be fixed and appointed by such Advertisement, not being within the Space of One Calendar Month next after the same shall have been published in the said Gazettes respectively, the said new Die or Dies so provided shall be the only true and lawful Die or Dies for denoting the Duty charged or chargeable in any Case to which such Die or Dies is or are respectively applicable; and all Deeds and Instruments for the marking or stamping of which any such new Die or Dies shall have been provided, and which after the Day so fixed and appointed as aforesaid shall be ingrossed, written, or printed upon Vellum, Parchment, or Paper stamped or marked with any other Die or Dies than the said new Die or Dies so provided for the same as aforesaid, and also all such Deeds and Instruments as aforesaid which, having been ingrossed, written, or printed upon Vellum, Parchment, or Paper stamped or marked as last aforesaid, shall not have been executed or signed by any Party thereto before or upon the said Day so fixed and appointed as aforesaid, shall respectively be deemed to be ingrossed, written, or printed on Vellum, Parchment, or Paper not duly stamped or marked as required by Law: Provided always, that in the Case of any Deed or Instrument required to be stamped or marked with such new Die or Dies as aforesaid which shall be ingrossed, written, or printed upon Vellum, Parchment, or Paper stamped or marked otherwise than with such new Die or Dies, and which after the said Day or Time so fixed and appointed as aforesaid shall be first executed or signed by any Party thereto at any Place out of the United Kingdom, it shall be lawful

Deeds, &c. stamped with any other Dies after the Day so fixed to be deemed not dulystamped.

for the said Commissioners, and they are hereby required, upon Proof of the Facts to their Satisfaction, to cancel and allow the Stamp or Stamps impressed on such Deed or Instrument, and to cause such Deed or Instrument to be stamped or marked with such new Die or Dies, to the same Amount of Duty, without Payment of any Penalty, provided such Deed or Instrument shall be produced to the said Commissioners for the Purpose aforesaid within One Calendar Month next after the same shall arrive in this Kingdom.

Stamps rendered useless by the Discontinuance of old Dies and the providing of new Dies, to be allowed and exchanged.

XVIII. Provided always, and be it enacted, That whenever the said Commissioners shall discontinue the Use of any Die or Dies, and shall provide any new Die or Dies to be used in lieu thereof, and shall give public Notice thereof by Advertisement in the Manner directed by this Act, it shall be lawful for all Persons who shall have in their Custody or Possession any Vellum, Parchment, or Paper stamped or marked with any Die or Dies in lieu of which any such new Die or Dies shall have been provided, and which Vellum, Parchment, or Paper shall, by reason of the providing of such new Die or Dies, be rendered useless or inapplicable for the Purposes for which the same was originally designed, to send the same to the head Office for Stamps in *Westminster* or *Edinburgh* at any Time within Three Calendar Months next after the Day so fixed and appointed by such Advertisement as aforesaid; and it shall be lawful for the said Commissioners, or for any Officer of Stamp Duties duly authorized in that Behalf, to cause the Stamp or Stamps upon such Vellum, Parchment, or Paper to be cancelled, and such Vellum, Parchment, or Paper or (if the said Commissioners or such Officer shall think fit) any other Vellum, Parchment, or Paper to be duly stamped or marked with such new Die or Dies in lieu of and to an equal Amount with the Stamp or Stamps so cancelled.

Commissioners authorized to refund in Money the Amount of Stamps spoiled or rendered useless.

XIX. And be it enacted, That in any Case in which the Commissioners of Stamps are or shall be by this Act or any other Act relating to Stamp Duties authorized and directed to cancel Stamps spoiled or rendered useless or unfit for the Purpose intended, and to make Allowance for the same by giving other Stamps in lieu thereof, it shall be lawful for the said Commissioners, if they in their Discretion shall think fit, instead of giving Stamps, to refund and repay to the Party entitled to such Allowance the Amount thereof in Money, deducting therefrom such Per-centage as is allowed by Law on the Purchase of Stamps of the same Description as those in respect of which such Allowance shall be made; and it shall also be lawful for the said Commissioners, if they in their Discretion shall think fit, to refund and repay to any Person possessed of any Stamp or Stamps which shall not have been spoiled or rendered useless or unfit for the Purpose intended, but for which he shall have no immediate Use or Occasion, the Amount or Value of such Stamp or Stamps in Money, deducting therefrom such Per-centage as aforesaid upon his delivering up such Stamp or Stamps to the said Commissioners to be cancelled, and proving to their Satisfaction that the same was or were purchased by him with a *bonâ fide* Intent to use the same, and that he has paid the full Amount or Value denoted by such Stamp or Stamps, without any Deduction, save and except only the Amount of

of such Per-centage as aforesaid, and further, that such Stamp or Stamps was or were so purchased within the Period of Three Calendar Months next preceding, and if the same was or were so purchased after the passing of this Act, then that the same was or were so purchased by such Person at the head Office for Stamps in *Westminster* or *Edinburgh*, or from some Distributor or Sub-Distributor of Stamps duly appointed as aforesaid, or from some Person licensed under the Authority of this Act to vend or deal in Stamps.

52G.3.c.150.

XX. And whereas by an Act passed in the Fifty-second Year of the Reign of King *George* the Third, intituled *An Act to amend an Act passed in the Forty-fourth Year of His Majesty's Reign, for granting Stamp Duties in* Great Britain, *so far as regards the Duties granted on Medicines and on Licences for vending the same*, it was enacted that the Duties imposed by the said Act of the Forty-fourth Year of the said King's Reign upon divers Medicines and medicinal Preparations should be deemed and taken to extend to and attach upon the several Articles mentioned and set forth in the Schedule annexed to the said Act of the Fifty-second Year of the said King's Reign: And whereas it is expedient to alter the said Schedule in the Manner herein-after mentioned; be it enacted, That from and after the Tenth Day of *October* in the Year One thousand eight hundred and thirty-three so much of the said Schedule as is contained in the following Words, (that is to say,) "Waters, *videlicet*, all artificial Mineral Waters, and all Waters impregnated with Soda or Mineral Alkali or with Carbonic Acid Gas, and all Compositions in a liquid or solid State to be used for the Purpose of compounding or making any of the said Waters," shall be and the same is hereby repealed.

So much of the Schedule thereto annexed as relates to artificial Mineral Waters repealed.

47G.3.c.18.

XXI. And whereas by an Act passed in the Forty-seventh Year of the Reign of King *George* the Third, intituled *An Act to grant to His Majesty certain Inland Duties of Excise and Taxes in* Ireland, *and to allow certain Drawbacks in respect thereof in lieu of former Duties of Excise, Taxes, and Drawbacks*, a Duty of One Shilling was granted and imposed in *Ireland* for and upon every Ounce, Troy Weight, of Gold or Silver Plate wrought, made, or manufactured in *Ireland*, and so in proportion for any greater or less Weight: And whereas for the better Encouragement of the Exportation of such Gold and Silver Plate from *Ireland* to Foreign Parts it is expedient to allow a Drawback of the whole Amount of Duty paid on such Plate exported; be it enacted, That from and after the Tenth Day of *October* One thousand eight hundred and thirty-three, upon the Exportation from *Ireland* for any Foreign Parts of any Gold or Silver Plate wrought or manufactured in *Ireland* (the same being new Plate, not having been used), which by the said last-recited Act is charged or chargeable with the said Duty of One Shilling *per* Ounce, and which shall appear to have been duly marked for denoting the Payment of the said Duty, there shall be allowed and paid to the Exporter of such Plate a Drawback or Allowance after the Rate of One Shilling *per* Ounce Troy of such Plate so exported, in like Manner, and under and subject to the like Terms, Conditions, and Regulations as the Drawback or Allowance is directed to be paid or allowed on the Exportation from *Great Britain* of any Gold or Silver Plate

Drawback of the whole Duty to be allowed on the Exportation from Ireland of Gold or Silver Plate.

Plate under or by virtue of an Act passed in the Parliament of *Great Britain* in the Twenty-fifth Year of the Reign of King *George* the Third, intituled *An Act for altering and amending an Act made in the last Session of Parliament, intituled 'An Act for granting to His 'Majesty certain Duties on all Gold and Silver Plate imported, and 'also certain Duties on all Gold and Silver wrought Plate made in 'Great Britain:'* Provided always, that no Drawback or Allowance shall be paid or allowed on the Exportation of any Plate of Gold wrought or manufactured into Rings, nor upon the Exportation of any other Articles of Gold which shall not respectively exceed the Weight of Two Ounces. 25 G. 3. c. 64. No Drawback on Gold Rings, or Articles not exceeding 2 Ounces.

XXII. And whereas it is expedient for facilitating the Execution of the Powers vested in the Commissioners of Stamps that they should be authorized to appoint Officers to take Affidavits; be it therefore enacted, That it shall be lawful for the said Commissioners, and they or any Two of them are hereby authorized, to appoint by Writing under their Hands and Seals any Officer employed under them to take and receive any Affidavit or Affirmation which is now by Law authorized to be made before the said Commissioners, or any One or more of them; and every such Officer so appointed as aforesaid is hereby authorized to take and receive any such Affidavit upon the Oath of the Person or Persons making the same, and any such Affirmation in the Case of Persons commonly called *Quakers;* and if any Person making any such Affidavit or Affirmation shall knowingly and wilfully make a false Oath or Affirmation of or concerning any of the Matters to be therein specified and set forth, every Person so offending, and being thereof lawfully convicted, shall be subject and liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to. Commissioners may appoint Officers to take Affidavits.

XXIII. And be it enacted, That all pecuniary Penalties imposed by or which may be incurred under this Act may be recovered, for the Use of His Majesty, His Heirs and Successors, in any of His Majesty's Courts of Record at *Westminster*, for any Offence committed in *England*, *Wales*, or *Berwick-upon-Tweed*, and in His Majesty's Court of Exchequer in *Scotland* for any Offence committed in that Part of *Great Britain* called *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, or Privilege, nor more than One Imparlance, shall be allowed: Provided always, that it shall be lawful for the Commissioners of Stamps to mitigate or compound any such Penalty, or to stay Proceedings in any Action, Suit, or Prosecution commenced for the Recovery thereof, on such Terms as the said Commissioners shall judge proper and expedient, and also at their Discretion to give all or any Part of any Sum paid by way of Penalty or Compromise to the Person informing them of the Offence in respect of which such Sum shall be paid. Penalties recoverable in the superior Courts; Commissioner may mitigate Penalties, &c.

XXIV. Provided always, and be it enacted, That it shall be lawful for any Justice of the Peace having Jurisdiction where the Offence shall be committed to hear and determine any Offence against this Act which may subject the Offender to any pecuniary Penalty, and it shall Any Justice of the Peace may determine Offences subject to Penalties

upon Information by Solicitor or Officer of Stamp Duties.

Mode of proceeding.

shall be lawful for any Justice, and he is hereby required, upon Information given or Complaint made before him by the Solicitor, or any other Officer of His Majesty's Stamp Duties in *England* or *Scotland*, to summon the Party accused, and also the Witnesses on either Side, to be and appear before the said Justice or before any other Justice of the Peace at a Time and Place to be appointed for that Purpose, and either on the Appearance of the Party accused or in default thereof it shall be lawful for such Justice, or any other Justice present at the Time and Place appointed for such Appearance, to proceed to examine into the Matter of Fact, and upon due Proof made thereof by voluntary Confession of the Party, or by Oath of One or more Witness or Witnesses, to give Judgment for the Penalty, and to award and issue out his Warrant for the levying of any Penalty so adjudged, together with the Costs and Expences of such Proceedings, and also the Costs and Expences of such Warrant, and of executing the same on the Goods of the Offender, and to cause Sale to be made of such Goods in case they shall not be redeemed within Five Days, rendering to the Party the Overplus, if any; and where the Goods of such Offender cannot be found sufficient to answer the Penalty and all such Costs and Expences it shall be lawful for such Justice and he is hereby required to commit such Offender to the Common Gaol or House of Correction, there to remain for any Time not less than Three Calendar Months and not exceeding Six Calendar Months, unless such Penalty and all such

Appeal.

Costs and Expences shall be sooner paid and satisfied; and if the Person convicted shall find himself aggrieved by the Judgment of any such Justice, it shall be lawful for such Person to appeal against the same to the Justices of the Peace at the General or Quarter Sessions of the Peace for the County or Place within which the Offence shall be committed which shall be held next after the Expiration of Ten Days from the Day on which such Conviction shall have been made, of which Appeal Notice in Writing shall be given to the Prosecutor or Informer Seven clear Days previous to the first Day of such Sessions; and such Justices at such Sessions are hereby authorized to examine Witnesses upon Oath, and finally to hear and determine such Appeal; and in case the Judgment of any such Justice shall be affirmed, it shall be lawful for the Justices at such Sessions to award and order the Person appealing to pay such Costs occasioned by such Appeal as to them shall seem meet: Provided always, that no Person convicted before any such Justice shall be entitled or permitted to appeal against such Conviction in manner aforesaid, unless within Three Days next after such Conviction made he shall enter into a Recognizance with Two sufficient Sureties before such Justice to enter and prosecute such Appeal, and to pay the Amount of the Penalty and Costs in which he shall have been convicted, and also to pay such further Costs as shall be awarded in case such Conviction shall be affirmed on the hearing of such Appeal:

Proceedings not to be quashed for Want of Form, or removed.

Provided also, that no such Proceedings so to be had or taken shall be quashed or vacated for Want of Form, or shall be removed by Certiorari, Suspension, Advocation, or Reduction, or by any other Writ or Process, into any superior or other Court or Jurisdiction; any Law or Usage to the contrary notwithstanding.

XXV. And

XXV. And be it enacted, That it shall be lawful for any Justice of the Peace before whom any Person shall be convicted of any Offence against the Provisions of this Act which may subject the Offender to any pecuniary Penalty to mitigate such Penalty as he shall see fit; provided that all reasonable Costs and Charges expended or incurred in prosecuting for such Offence shall be always allowed, over and above the Sum to which such Penalty shall be mitigated, and so as such Mitigation do not reduce the Penalty to less than One Fourth of the Penalty incurred, exclusive of such Costs and Charges; any thing herein contained to the contrary notwithstanding. Justices may mitigate Penalties.

XXVI. And be it enacted, That all Actions and Prosecutions which shall be brought or commenced against any Person for any thing done in pursuance or under the Authority of this Act shall be commenced and prosecuted within Three Calendar Months next after the Fact committed, and not afterwards, and shall be brought and tried in the County or Place where the Cause of Action shall arise, and not elsewhere; and Notice in Writing of such Action and of the Cause thereof shall be given to the Defendant One Calendar Month at least before the Commencement of the Action; and the Defendant in such Action may plead the General Issue, and give this Act and any other Matter or Thing in Evidence at any Trial to be had thereupon; and if the Cause of Action shall appear to arise from any Matter or Thing done in pursuance and by the Authority of this Act, or if any such Action shall be brought after the Expiration of such Three Calendar Months, or shall be brought in any other County or Place than as aforesaid, or if Notice of such Action shall not have been given in manner aforesaid, or if Tender of sufficient Amends shall have been made before such Action commenced, or if a sufficient Sum of Money shall have been paid into Court after such Action commenced by or on behalf of the Defendant, the Jury shall find a Verdict for the Defendant; and if a Verdict shall pass for the Defendant, or if the Plaintiff shall become Nonsuit, or shall discontinue any such Action, or if, on Demurrer or otherwise, Judgment shall be given against the Plaintiff, the Defendant shall recover his full Costs of Suit as between Attorney and Client, and shall have the like Remedy for the same as any Defendant may have for Costs of Suit in other Cases at Law; and although a Verdict shall be given for the Plaintiff in any such Action, such Plaintiff shall not have Costs against the Defendant, unless the Judge before whom the Trial shall be had shall at the Time of such Trial certify in Writing his Approbation of the Action and of the Verdict obtained thereupon. Limitation of Actions. Venue. Notice of Action. General Issue. Tender of Amends.

XXVII. And in order to avoid the frequent Use of divers Terms and Expressions in this Act, and to prevent any Misconstruction of the Terms and Expressions used therein, be it enacted, That wherever in this Act, with reference to any Person, Matter, or Thing, any Word or Words is or are used importing the Singular Number or the Masculine Gender only, yet such Word or Words shall be understood and construed 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 Construction of the Terms used in this Act.

Matter or Thing, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Construction.

Commencement of Act.

XXVIII. And be it enacted, That this Act shall commence and take effect on the Eleventh Day of *October* One thousand eight hundred and thirty-three.

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