

ANNO QUARTO & QUINTO

GULIELMI IV. REGIS.

****

CAP. LVII.

An Act to repeal the Stamp Duties on Almanacks and Directories, and to give other Relief with relation to the Stamp Duties in *Great Britain* and *Ireland* respectively. [13th *August* 1834.]

WHEREAS it is expedient to repeal the Stamp Duties now payable in *Great Britain* and *Ireland* respectively upon Almanacks or Calendars, and also the Stamp Duty now payable in *Ireland* upon any *Dublin* Directory: 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 passing of this Act all Stamp Duties now payable in *Great Britain* and *Ireland* respectively for or upon any Almanack or Calendar, or any Book or Pamphlet serving the Purpose of an Almanack or Calendar, and also the Stamp Duty now payable in *Ireland* for or upon any *Dublin* Directory, shall respectively cease and determine, and be no longer paid or payable, save and except so much and such Part and Parts of the said Duties respectively as have become due or payable, and now remain in arrear or unpaid, all which shall be recoverable by the same Ways and Means, and with such and the same Penalties, as if this Act had not been made.

Stamp Duties on Almanacks or Calendars, and on Dublin Directories, repealed, except as to Arrears.

II. And be it enacted, That it shall be lawful for all Persons having in their Possession any Stamps intended for Almanacks or Calendars or *Dublin* Directories, and which shall be rendered useless or unnecessary

Stamps intended for Almanacks or Direc-

tories, and rendered useless by the Operations of this Act, to be cancelled and the Value thereof allowed.

cessary by the Operation of this Act, to send the same to the Head Office for Stamps in *Westminster*, *Edinburgh*, or *Dublin*, at any Time within Six Calendar Months next after the passing of this Act; and it shall be lawful for the Commissioners of Stamps and Taxes to cause the said Stamps to be cancelled, and to deliver out other Stamps in lieu thereof, or at their Discretion to refund and repay the Amount or Value of the Stamps so cancelled, out of any Monies in the Hands of the Receiver General of Stamp Duties in *Great Britain* or *Ireland* respectively, deducting from the said Amount or Value so to be repaid in Money the Discount or Allowance of One Pound Ten Shillings for every One hundred Pounds, and at and after that Rate for any greater or less Sum than One hundred Pounds of the said Amount or Value, but not including any fractional Part of a Penny.

2 & 3 W. 4. c. 88.

Affidavits made on registering Voters in Ireland exempted from Stamp Duty.

III. And whereas Persons claiming to be registered as Voters at the Election of Members to serve in Parliament for any County, City, Town, or Borough in *Ireland* under an Act passed in the Second and Third Years of the Reign of His present Majesty, intituled *An Act to amend the Representation of the People of* Ireland, are required to take and subscribe such Oath or Affidavit as in the said Act is mentioned, and it is expedient to exempt the same from Stamp Duty; be it therefore enacted, That no Oath, Affidavit, or Affirmation made, subscribed, or taken, or hereafter to be made, subscribed, or taken, by any Person or Persons for the Purpose of registering himself or themselves as a Voter or Voters under or in pursuance of the said recited Act, shall be charged or chargeable with any Stamp Duty, any thing in any Act or Acts to the contrary in anywise notwithstanding.

Recital of 3 & 4 W. 4. c. 97. s. 18.

IV. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to prevent the selling and uttering of forged Stamps, and to exempt from Stamp Duty artificial Mineral Waters in* Great Britain, *and to allow a Drawback on the Exportation of Gold and Silver Plate manufactured in* Ireland, it is enacted, that whenever the Commissioners of Stamps 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 the said last-recited 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:

And whereas the said Commissioners of Stamps having discontinued the Use of certain Dies heretofore provided and used for denoting the Stamp Duties payable on Bills of Exchange, Promissory Notes, and Receipts, and having provided other Dies to be used in lieu thereof, did give Notice thereof by Advertisement in the Manner directed by the said last-recited Act, and divers Persons who have in their Custody or Possession stamped Vellum, Parchment, and Paper rendered useless or inapplicable by reason of the providing of such new Dies, have neglected to send the same to the said Head Office for Stamps within the Time limited for that Purpose by the said Act and by such Advertisement as aforesaid, and it is expedient to give Relief to such Persons; be it therefore enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, or any Officer duly authorized in that Behalf, to exchange or restamp all such stamped Vellum, Parchment, and Paper so rendered useless or inapplicable as aforesaid, or, in the Discretion of the said Commissioners, to refund and repay the Amount of the Stamp Duty thereon in the Manner directed by the said last-recited Act, provided Application shall be made to them respectively for that Purpose within the Space of Six Calendar Months next after the passing of this Act.

Relief granted to Persons who have neglected to send Vellum, Parchment, &c. to be restamped.

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