ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. XLIX.

An Act for granting to His Majesty a Duty on Certificates issued for using Hair Powder.

[30th *April* 1795.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making such permanent Addition to the Publick Revenue as shall be adequate to the increased Charge occasioned by any Loan to be raised, or Stock to be created, by virtue of any Act or Acts for that Purpose to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and be it 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 *May* One thousand seven hundred and ninety-five, there shall be raised, levied, collected, and paid, throughout the Kingdom of *Great Britain*, unto and for the Use of His Majesty, His Heirs and Successors, the Stamp Duty following; that is to say, That every

Preamble.

Perſons wearing Hair Powder to take out a Certificate annually, chargeable with a Stamp Duty of 1*l.* 1*s.*

every Perſon who ſhall uſe or wear any Powder commonly called *Hair Powder*, of whatever Materials the ſame ſhall be made, ſhall previouſly enter his or her Name and Place of Abode, and annually take out a Certificate thereof, in the Manner herein mentioned; and that upon every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Certificate iſſued to any ſuch Perſon ſhall be ingroſſed, written, or printed, there ſhall be charged a Stamp Duty of One Pound and One Shilling.

All Powder worn as an Article of Dreſs, to be deemed Hair Powder.

II. And, in order to prevent the Application of other Names to any Powder which ſhall be uſed as Hair Powder, with Intent to evade the Payment of the ſaid Duty, be it further enacted by the Authority aforeſaid, That every Sort or Compoſition of Powder which ſhall be uſed or worn by any Perſon as an Article of his or her Dreſs, by whatever Name the ſame ſhall be diſtinguiſhed, ſhall be deemed Hair Powder within the Intent and Meaning of this Act.

Act not to extend to the Royal Family, or their immediate Servants.

III. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to any of the Royal Family, or to any of the immediate Servants of His Majeſty, or any of the Royal Family, ſerving in any of the Capacities enumerated or deſcribed in or by an Act, paſſed in the Seventeenth Year of His preſent Majeſty's Reign, intituled, *An Act for granting to His Majeſty a Duty upon all Servants retained or employed in the ſeveral Capacities therein mentioned; and for repealing ſeveral Rates and Duties upon Glaſs, impoſed by an Act made in the Nineteenth Year of the Reign of His late Majeſty, and for granting to His Majeſty other Rates and Duties upon Glaſs in lieu thereof, and for the better collecting the Duties upon Glaſs; and for repealing the ſeveral Rates and Duties charged by an Act made in the Twenty-ninth Year of the Reign of His ſaid late Majeſty, upon all Perſons and Bodies Politick and Corporate, having certain Quantities of Silver Plate.*

Exemptions.

IV. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge with the Duty hereby impoſed any Clergyman who ſhall not be poſſeſſed of an Annual Income of One hundred Pounds, or upwards, whether ariſing from eccleſiaſtical Preferment or otherwiſe; nor any Subaltern or Non-commiſſioned Officer, or Private Man, belonging to any Regiment in the Army, Artillery, Militia, Diviſion of Marines, Corps of Engineers, or Fencible Corps; nor any Officer employed in His Majeſty's Navy under the Rank of Commander.

Exemptions.

V. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge with the Duty hereby impoſed any Officer or Private Man in any Corps of Yeomanry or Volunteers, either Cavalry or Infantry, raiſed by virtue of an Act, of the Thirty-fourth Year of His Majeſty's Reign, intituled, *An Act for encouraging and diſciplining ſuch Corps or Companies of Men as ſhall voluntarily enrol themſelves for the Defence of their Counties, Towns, or Coaſts, or for the general Defence of the Kingdom during the preſent War.*

VI. Pro-

Persons having more than Two unmarried Daughters, to receive a Certificate for the Whole, on paying for Two.

VI. Provided also, and be it enacted, That any Person who shall have more than Two Daughters unmarried shall be at Liberty, on paying the Duty by this Act imposed for Two of the Number, to receive a Certificate or Certificates in the Manner provided by this Act for the whole Number, of whom he shall give an Account; and that neither the Person giving such Account, or any of the Persons included in such Certificate, shall in such Case be liable to any of the Penalties imposed by this Act by reason of the Duty not being paid for the whole Number.

Act not to extend to Dissenting Preachers not possessed of an Income of 100*l.*

VII. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duty hereby imposed, any Preacher or Preachers of any Congregation of Dissenters, or any Person dissenting from the Church of *England* in Holy Orders, or pretended Holy Orders, who now is, or at any Time hereafter shall be entitled to the Benefit of the Statute, made in the First Year of the Reign of the late King *William* and Queen *Mary*, intituled, *An Act for exempting Their Majesties Protestant Subjects, dissenting from the Church of* England, *from the Penalties of certain Laws*; or of the Statute, made in the Nineteenth Year of the Reign of His present Majesty, intituled, *An Act for the further Relief of Protestant Dissenting Ministers and Schoolmasters*; or of the Statute, made in the Thirty-first Year of the Reign of His present Majesty, intituled, *An Act to relieve, upon Conditions, and under Restrictions, the Persons therein described, from certain Penalties and Disabilities to which Papists, or Persons professing the Popish Religion, are by Law subject*; and who shall not be possessed of an Annual Income of One hundred Pounds or upwards, however arising.

Duty to be under the Management of the Commissioners for Stamps.

VIII. And be it further enacted by the Authority aforesaid, That, for the more effectual levying, collecting, and paying the said Duties hereinbefore granted, the same shall be under the Government, Care, and Management of the Commissioners for the Time being appointed to manage the Duties charged on Stamped Vellum, Parchment, and Paper, who, or the major Part of them, are required and empowered to denote the Payment of the said Duty by this Act imposed, either by using any Stamps in their Possession heretofore provided to be used in relation to any former Duties on Stamped Vellum, Parchment, or Paper, or to provide new Stamps for that Purpose; and to renew or alter the same from Time to Time as they shall see Occasion, and to do all Things necessary to be done for putting this Act in Execution with relation to the said Duty hereby granted, in as full and ample a Manner as they, or the major Part of them, are authorized to put in Execution any former Law concerning Stamped Vellum, Parchment, or Paper.

Commissioners to appoint Offices within certain Limits for Receipt of Names, &c. and the Head Distributors to appoint them without such Limits.

IX. And be it further enacted by the Authority aforesaid, That, for the greater Convenience in paying the said Duty, the said Commissioners of Stamp Duties, by any Writing under the Hands and Seals of any Three or more of them, shall and may appoint such and so many Offices and Places within the Limits of Ten Miles from the Head Office of Stamp Duties in *Middlesex*, for the Receipt of all Accounts of the Names and Places of Abode of Persons liable to the Payment of the said Duty within the said Limits, in pursuance of this Act; and that the respective Head Distributors of Stamps shall also, without the said Limits, in their respective Divisions, with the Consent and Approbation of the said Commissioners, appoint in

every County, Riding, Diviſion, Shire, Stewartry, or Place, in *Great Britain*, One or more ſuch Offices and Places for the Receipt of all Accounts of the Names and Places of Abode of all other Perſons liable to the Payment of the ſaid Duty without the Limits of Ten Miles from the Head Office as aforeſaid; all which ſaid Offices and Places ſhall reſpectively be kept open for the Purpoſes of this Act, on ſuch Days, and during ſuch Periods of the Year, as the ſaid Commiſſioners ſhall from Time to Time direct; which Directions, and alſo the Situation of the reſpective Offices and Places aforeſaid, the ſaid Commiſſioners ſhall cauſe to be, from Time to Time, publickly advertiſed in ſome Newſpaper uſually circulated in the Neighbourhood of ſuch Offices or Places reſpectively, with the Names of the Officers appointed to ſuperintend the ſame.

Offices to be kept open as the Commiſſioners ſhall direct, who ſhall cauſe the ſame and their Situation, &c. to be advertiſed.

X. And be it further enacted by the Authority aforeſaid, That, from and after the Fifth Day of *May* One thouſand ſeven hundred and ninety-five, or within the Space of One Calendar Month next enſuing, every Perſon liable to the Duty by this Act impoſed, ſhall make ſuch Entry as aforeſaid, by delivering, or cauſing to be delivered, according to the Directions of this Act, into the Head Office of Stamps, or ſuch other Office as the ſaid Commiſſioners ſhall appoint within the Limits aforeſaid, or into the Office of the Head Diſtributors of Stamps, or their Deputies, or other Perſons appointed to receive the ſame, an Account in Writing, containing his or her Name and Place of Abode, and whether he or ſhe is a Houſekeeper, or One of the Family, or a Lodger, Inmate, Apprentice, or Servant, abiding in the Houſe of any Perſon, with the Day, Month, and Year, of delivering in the ſame; and ſuch Commiſſioners, or their Diſtributors reſpectively, or their reſpective Deputies, or ſuch other Perſon or Perſons who ſhall be appointed to receive ſuch Accounts at the Office or Place of Delivery, ſhall thereupon, and upon Payment of the ſaid Duty, iſſue a Certificate, made out in the Name of the proper Officer, and ſtamped, to denote the Duty by this Act impoſed, in the Form and Manner hereinafter directed; and which Account and Certificate ſhall reſpectively be made out in the Forms following; (that is to ſay),

Perſons liable, to make Entry, and Certificates to be made out in the following Forms.

FORM of ACCOUNT.

Here ſet forth the County and Parish, Ward, Street, or Town, where the Office is ſituate.	Day of	in the Year of our Lord	
	Here ſet forth the Name or Names of the Parties.	Here ſet forth the Place of Abode, containing Town, Street, Pariſh, and County.	Here ſet forth whether the Party is Houſekeeper, One of the Family, *videlicet*, Wife, Son, Daughter, *et cetera*, (*as the Caſe may be*), Lodger, Inmate, Apprentice, or Servant, and the Year for which the Certificate is to be taken out.

FORM

FORM of CERTIFICATE.

Counterpart.

Column for the N° of Certificate and Date.	Column for Name and Place of Abode and Deſcription.	Column for the County and Name of Officer.	Hair Powder Annual Duty 1795.

Form of Certificate.

Hair Powder Annual Duty 1795.	Here ſet forth the N° of Certificate and Date.	Here ſet forth the Name and Place of Abode of the Party, or other Deſcription that may be neceſſary.	Here ſet forth the County and Town or Pariſh where the Certificate is iſſued, and the Name of the Officer iſſuing the ſame, and the Year for which the Certificate is iſſued.

Determination of Certificates.

XI. And be it further enacted by the Authority aforeſaid, That every Certificate iſſued by virtue of this Act ſhall ceaſe and determine on the Fifth Day of *April* in the Year for which the ſame ſhall be iſſued; and every Certificate taken out after the Fifth Day of *May* One thouſand ſeven hundred and ninety-five, or within One Calendar Month afterwards, for the Year One thouſand ſeven hundred and ninety-five, or in any ſubſequent Year, for the Year in which the ſame ſhall be iſſued, ſhall be in force until and upon the Fifth Day of *April* then next following, and ſhall commence from the Date thereof; and every Certificate taken out for any Year ſubſequent to the Year in which the ſame ſhall be iſſued, ſhall commence from the Fifth Day of *April* then next enſuing, and continue in force until and upon the Fifth Day of *April* in the ſucceeding Year.

Names of all Perſons in the ſame Dwelling may be in One Account, but Certificates to be iſſued for each.

XII. And be it further enacted by the Authority aforeſaid, That the Names of all or any Number of Perſons reſiding reſpectively in the ſame Dwelling Houſe may be included in One Account, or the Accounts may be ſeveral, at the Election of ſuch Perſon or Perſons, but that a ſeveral Certificate ſhall in every Caſe be iſſued in reſpect of each Perſon.

XIII. Pro-

Maſters paying the Duty for Servants, to receive Certificates, which ſhall extend to their Succeſſors in the ſame Capacity.

XIII. Provided always, and be it further enacted by the Authority aforeſaid, That if the Maſter or Miſtreſs of any Servant or Servants ſhall declare his or her Intention to pay the Duties which may be charged or chargeable in purſuance of this Act, in reſpect of any ſuch Servant or Servants uſing or wearing Hair Powder, and ſhall deliver, in Manner hereinbefore directed with reſpect to Perſons paying for themſelves the Duties impoſed by this Act, a true and faithful Account of all ſuch Servants by him or her kept, in reſpect of whom ſuch Duties are intended to be paid, ſetting forth the ſeveral Capacities in which ſuch Servants are reſpectively kept, it ſhall be lawful thereupon, and upon Payment of the Duties for the ſeveral Servants ſpecified in ſuch Account, to iſſue and deliver to ſuch Maſter or Miſtreſs a diſtinct Certificate in reſpect of each ſuch Servant for whom ſuch Duty ſhall be ſo paid as aforeſaid; every ſuch Certificate to ſet forth, in Words at Length, the particular Capacity in which ſuch Servant ſhall be hired and ſhall ſerve; and every ſuch Certificate ſhall be deemed and conſtrued to extend to the Servant named therein during his or her Continuance in the ſame Service, and alſo to every Servant who ſhall come into the Service of ſuch Maſter or Miſtreſs during the Continuance of ſuch Certificate, in the Room of ſuch Servant ſo named therein, to ſerve in the ſame Capacity; and no Servant ſerving ſuch Maſter or Miſtreſs in any Capacity mentioned in ſuch Certificate ſhall, during the Continuance thereof, be required for himſelf or herſelf to obtain any other Certificate in purſuance of this Act, nor ſhall ſuch Servant be liable to the Payment of any Duty whilſt ſuch Service ſhall continue and ſuch Certificate ſhall remain in force, according to the true Intent and Meaning of this Act.

Commiſſioners to prepare Books containing Certificates, &c.

XIV. And be it further enacted by the Authority aforeſaid, That the ſaid Commiſſioners of the Stamp Duties ſhall cauſe to be prepared Books, in which every Leaf ſhall be divided and diſtinguiſhed into Two Columns, in each of which Columns there ſhall be printed an equal Number of Certificates in Blank, for the Names, Places of Abode, and Deſcription, of the Perſons reſpectively to whom the ſame ſhall be iſſued to be inſerted therein, all which Certificates ſhall be of equal Length and Breadth as near as may be, and the ſaid Two Columns ſhall be joined with ſome Flouriſh, or Device, through which the outermoſt Certificate may be cut off Indentwiſe, and that all Certificates in the Inner Column of the ſaid Books ſhall be numbered progreſſively as they ſhall be placed therein, beginning ſuch progreſſive Enumeration at the End of every Year, ending on the Fifth Day of *April* as aforeſaid, in reſpect of each Office where Certificates ſhall be granted in purſuance of this Act, and that alſo the Certificates in the Outer Column ſhall be numbered in like Manner, every ſucceſſive Certificate in the Outer Column bearing the ſame Number with the correſponding Certificate in the Inner Column of ſuch Books, and the Certificates in the Outer Column of ſuch Book or Books ſhall ſeverally be ſtamped with a Stamp, to denote the Duty by this Act impoſed; and the ſaid Commiſſioners ſhall take care to provide the ſeveral Diſtributors, or other Officers to be appointed to receive Accounts from Perſons liable to the ſaid Duty by virtue of this Act, with ſufficient Numbers of the ſaid Books of Two Columns, containing ſuch Certificates as aforeſaid, that all and every the ſaid Perſons may be ſupplied with Certificates ſtamped in purſuance of this Act, as they ſhall require the ſame; and the ſaid Commiſſioners and Head Diſ-

On Payment of Duty, Certificates to be filled up, and delivered.

tributors respectively, or their Officers aforesaid, who shall receive any Account or Accounts, together with the Duties payable by virtue of this Act as aforesaid, shall forthwith in respect of each and every Person whose Name and Place of Abode shall be entered therein, fill up One of the said Certificates in the Outer Column of the said Books, in the Order they are placed therein, with the Name, Place of Abode, and Description of such Person entering such Account, and the Date of issuing the same; and shall in like Manner fill up the corresponding Certificate in the Inner Column of the said Books with the said Particulars, so that such Certificate in the said Inner Column may form a Counterpart of the corresponding Certificate in the Outer Column; and, as the same are severally filled up as aforesaid, shall cause the Certificates in the Outer Columns to be carefully cut off Indentwise, and delivered to the respective Persons requiring the same in Manner aforesaid, on Payment of the Duties hereby imposed in respect thereof, and without Fee or other Charge.

Distributors to return Books of Certificates to the Commissioners, who shall transmit Lists annually of the Persons who have obtained Certificates to the respective Clerks of the Peace, &c.

XV. And be it further enacted by the Authority aforesaid, That the respective Distributors, and Officers aforesaid, shall, whenever they shall be thereunto required by the said Commissioners of Stamp Duties, return the said Books wherefrom the Certificates to be issued as aforesaid shall have been cut Indentwise, to the said Commissioners at their Head Office in *Middlesex*; and the said Commissioners shall cause One correct List, in alphabetical Order, to be made out annually, before the First Day of *November* in every Year, of all and every the Persons who shall have obtained Certificates in pursuance of this Act, for each County, Riding, Division, Shire, Stewartry, or Place in *Great Britain*, containing the Names, Places of Abode, and Description of such Persons respectively, and shall transmit a correct Copy thereof to the Clerk of the Peace, Town Clerk, Sheriff Depute, or Stewart Clerk, or their respective Deputies, of such County, Riding, Division, Shire, Stewartry, or Place, which Lists and Copies respectively, at the Head Office of Stamps, and at the respective Offices of such Clerks of the Peace, Town Clerks, Sheriffs Depute, and Stewart Clerks, or their respective Deputies, shall be open to the Inspection of any Person, at all seasonable Hours, on Payment of Sixpence, and no more; and the said Commissioners, by their Officers, and the said Clerks of the Peace, Town Clerks, Sheriffs Depute, or Stewart Clerks, or their respective Deputies, are hereby required and directed, upon Demand, to deliver a true Copy or Copies of all such Lists, or Parts of Lists, in their Possession, or of such of them as a Copy shall be demanded, to any Person or Persons whatever, (such Copy or Copies, purporting to be a true Copy or Copies, to be certified and signed by such Officers, Clerks of the Peace, Town Clerks, Sheriffs Depute, or Stewart Clerks, or their Deputies respectively), for which no greater Fee than Three-pence shall be charged, unless the Copies so demanded shall contain the Entries of Two or more Persons, in which Case there shall be paid at the Rate of Sixpence for every Two Persons whose Names are certified therein; which said Lists, and Parts of Lists, and also a Copy signed as aforesaid, of them, or any of them, or any Part thereof, shall, at all Times and at all Places, be allowed and admitted as legal Evidence of a Certificate having been obtained by the Person or Persons whose Names shall be certified therein; and such Copy shall and may be required by any Justice of the Peace in *Great Britain*,

Fee to be paid for Copies of Lists.

Lists and Copies to be admitted as Evidence.

Copies may be required by Justices *gratis*.

Britain, before whom any Profecution ſhall be depending, to be delivered *gratis*, on Notice in Writing being left at the Office of the ſaid Commiſſioners, Clerks of the Peace, Town Clerks, Sheriffs Depute, or Stewart Clerks reſpectively, or their reſpective Deputies, to whom reſpectively the ſame ſhall appertain.

Clerk of the Peace, &c. to tranſmit Copies of Liſts to the Pariſh Officers, &c. to be affixed on the Church Doors, &c.

XVI. And be it further enacted by the Authority aforeſaid, That the ſaid reſpective Clerks of the Peace, Town Clerks, Sheriffs Depute, and Stewart Clerks, or their reſpective Deputies, ſhall, within Six Weeks after the Receipt of the Copy of ſuch Liſt, make out, or cauſe to be made out therefrom, correct Liſts of all and every the Perſons named therein, for each City or Town, Pariſh and Place, within ſuch County, Riding, Diviſion, Shire, or Stewartry, and ſhall, within the ſaid Period, or Seven Days after, cauſe the ſame to be reſpectively tranſmitted to the Churchwardens or Overſeers of the Poor, Conſtables, Tything Men, or other Peace Officers, of or within ſuch City, Town, Pariſh, or Place, or to ſome or One of them, who ſhall, within Three Days after the Receipt of any ſuch Liſt, cauſe a true and exact Copy thereof to be affixed on the Church or Chapel Doors and Market Croſs (if any) of ſuch City, Town, Pariſh, or Place; and if ſuch Town or Place ſhall not have a Church or Chapel, then on the Church or Chapel Door of the next adjoining Pariſh, and ſhall cauſe the ſame to be, from Time to Time, replaced, for the Space of Four Weeks then next enſuing; and as often as it ſhall be neceſſary for that Purpoſe ſhall, from Time to Time during the ſaid Space of Four Weeks, affix other Copies thereof in like Manner; and every Perſon wilfully tearing, defacing, or removing, any ſuch Copy ſo affixed within the ſaid Space of Four Weeks, ſhall forfeit for every Offence the Sum of Forty Shillings, on Conviction before a Juſtice of the Peace, as herein-after is directed, to be paid, One Moiety thereof to ſuch Churchwarden or Overſeers of the Poor, Conſtable, Tythingman, or other Peace Officer aforeſaid, and the other Moiety thereof to the Informer or Informers.

Penalty on Perſons defacing ſuch Copies.

Penalty for wearing Hair Powder without, or for transferring, or fraudulently uſing, Certificates.

XVII. And be it further enacted by the Authority aforeſaid, That, from and after the Expiration of One Calendar Month after the Fifth Day of *May* One thouſand ſeven hundred and ninety-five, if any Perſon ſhall uſe or wear as an Article of his or her Dreſs any Powder commonly called *Hair Powder*, of whatever Materials the ſame ſhall be made, or by whatever other Name the ſame ſhall be diſtinguiſhed or called, without having obtained a Certificate from the proper Officer of Stamps in the County, Riding, Diviſion, Shire, Stewartry, or Place, where ſuch Perſon ſhall reſide, in purſuance and according to the Directions of this Act, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, which ſhall be ſued for and recovered in the County, Riding, Diviſion, Shire, Stewartry, or Place, where ſuch Offender ſhall be; and if any Perſon having obtained any ſuch Certificate ſhall afterwards ſell, tranſfer, aſſign, or deliver the ſame, to any other Perſon, with Intent that ſuch Certificate ſhall be fraudulently made uſe of to the Diminution of His Majeſty's Revenue granted by this Act, or if any Perſon ſhall fraudulently uſe any ſuch Certificate in order to evade the Payment of the ſaid Duty by this Act impoſed, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Thirty Pounds.

Persons from Foreign Parts not required to obtain Certificates till 21 Days after Arrival.

XVIII. Provided always, and be it further enacted by the Authority aforesaid, That no Person who shall come into this Kingdom from foreign Parts, shall be required to obtain his or her Certificate, in pursuance of this Act, before the Expiration of Twenty-one Days next after such Arrival; the Proof of such Person's Arrival from foreign Parts, and of the Time of such Arrival, shall lie upon the Party claiming such Privilege.

Clerks of the Peace, &c. to be rewarded for their Trouble.

XIX. And be it further enacted by the Authority aforesaid, That the respective Clerks of the Peace, Town Clerks, Sheriffs Depute, and Stewart Clerks, or their respective Deputies, or other Officers aforesaid, who are hereby respectively required to execute this Act in any of the Particulars herein mentioned, and who shall respectively execute the same to the Satisfaction of the Commissioners of Stamp Duties for the Time being, or the major Part of them, shall have, and be entitled to such reasonable Rewards, (to be paid by the said Commissioners of Stamp Duties out of any Duties arising on Stamped Vellum, Parchment, or Paper), as the Commissioners of His Majesty's Treasury, or any Three or more of them, or the Lord High Treasurer for the Time being, shall authorise and direct, for their Care and Trouble in and about the Execution of this Act, over and above their respective Expences in the same, to be paid in like Manner; and that such reasonable Reward as the said Commissioners of Stamp Duties shall from Time to Time authorise, shall also be given and allowed to the respective Churchwardens, Overseers of the Poor, Constables, Tythingmen, or other Peace Officers, for any Thing done by them respectively in the Execution of this Act, to be paid by the Clerks of the Peace, Town Clerks, Sheriffs Depute, Stewart Clerks, or their Deputies, or other Officers aforesaid, respectively employing such Constables, Tything Men, or other Peace Officers, to be charged in their Accounts with the said Commissioners of Stamp Duties.

Penalty on Persons appointed to receive Accounts, or to make out Certificates, for Neglect of Duty.

XX. And be it further enacted by the Authority aforesaid, That if any Officer appointed to receive Accounts of Persons Names and Places of Abode in pursuance of this Act, or to make out and issue Certificates, or to return Lists or Copies thereof, shall neglect to perform his or their Duty in the Execution of such Office, with relation to the Powers and Trusts vested in them respectively by this Act according to the Rules and Directions herein mentioned, or shall commit or suffer to be committed any undue or fraudulent Practice in the Execution of such Office, and be thereof lawfully convicted, then such Officer, or other Person aforesaid, shall, for every such Offence, forfeit and pay the Sum of Fifty Pounds.

Surveyors of Houses and Windows to give Notice to Occupiers of Houses to produce Lists annually of Residents therein who have worn Hair Powder, &c.

XXI. And be it further enacted by the Authority aforesaid, That such Persons who are or shall be appointed Surveyors, in pursuance of any Act or Acts of Parliament for the Duties on Houses and Windows or Lights, shall and may, within Fourteen Days after the Fifth Day of *April* yearly, give or leave Notice to or for every Occupier of any Dwelling House where any Person, liable to the Duties hereby imposed, shall reside within the Limits of the Places for which such Surveyors are to act, at his or her Dwelling House, (and where such Dwelling Houses shall be divided into different Stories or Apartments, and occupied distinctly by several Persons, then to or for the Occupier of each District, Story, or Apartment), to prepare and produce, within Fourteen Days next ensuing the Day of giving such Notice, a List, in Writing, to the best of

of his or her Belief, of the Chriſtian and Surname of each and every Perſon reſident in ſuch Dwelling Houſe, and liable to the Duty hereby impoſed, who ſhall, within the Year ending the Fifth Day of *April* preceding ſuch Notice, to his or her Knowledge, have uſed or worn Hair Powder, and the Situation or Capacity of ſuch Perſon in reſpect of the Family or Families in ſuch Dwelling Houſe; in which Liſt, all Perſons of the Family, and all Apprentices, Servants, Lodgers, and Inmates, which, to the beſt of his or her Knowledge or Belief, are reſpectively liable to the ſaid Duty, whether ſuch Perſons, or any of them, ſhall have obtained Certificates in purſuance of this Act or not, ſhall be included; and every ſuch Occupier ſhall, after ſuch Notice ſo given or left, make out ſuch Liſt, and ſign the ſame with his or her own Name, and ſhall alſo, at the ſame Time, make a Declaration, ſigned by him or her, of the County, Riding, Diviſion, Shire, Stewartry, or Place, where ſuch Occupier ſo reſident ſhall have obtained, or doth intend to obtain, his or her Certificate, and whether for himſelf or herſelf only, or for any Part of his or her Family or Servants, and deliver the ſame, or cauſe the ſame to be delivered, to ſuch Surveyor; and if any ſuch Occupier ſhall neglect or refuſe to make out, ſign, and deliver, ſuch Liſt, or to make ſuch Declaration as aforeſaid within the Time herein-before limited, or ſhall omit any Perſon who ought to have been included therein, in purſuance of this Act, and who ſhall, to his or her Knowledge, have uſed or worn Hair Powder within the Period preſcribed in ſuch Notice, every ſuch Occupier ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, and ſhall be liable to Proſecution for every ſuch Offence, and to be deemed guilty thereof, whether it ſhall appear that the Perſon ſo omitted or not returned according to the Directions of this Act hath or hath not obtained for himſelf or herſelf a Certificate, according to the Directions of this Act, or hath or hath not been proſecuted for any ſuch Offence, and whether ſuch Perſon, ſo omitted or not returned, is or is not amenable to Juſtice for any Offence againſt this Act; and that the Conviction of any ſuch Occupier, for any ſuch Neglect or Omiſſion, ſhall not be deemed to exempt the Perſon ſo omitted or not returned from paying the Duty by this Act impoſed, or from Proſecution or Puniſhment for any Offence againſt this Act.

Penalty of 20*l.* on Occupiers for Neglect.

Surveyors to tranſmit Liſts to the Commiſſioners for Taxes, who ſhall tranſmit Copies to the Commiſſioners of Stamps.

XXII. And be it further enacted, That the Perſons appointed Surveyors ſhall tranſmit ſuch Liſts ſo delivered to them reſpectively as aforeſaid, to the Commiſſioners for the Affairs of Taxes at their Office in *Middleſex*, who ſhall within a convenient Time tranſmit a full and exact Copy of the Names and Deſcriptions of all Perſons named or deſcribed therein, to the ſaid Commiſſioners of Stamp Duties.

Occupiers not to include in Liſt, Reſidents who have uſual Reſidence elſewhere.

XXIII. And be it further enacted by the Authority aforeſaid, That no Perſon ſhall be required to include in the Liſt made out by him or her, any Perſons reſident in his or her Houſe, who have reſpectively Places of uſual Reſidence elſewhere in *Great Britain*.

Period for which Firſt Liſts ſhall be made out.

XXIV. And be it further enacted by the Authority aforeſaid, That in the Firſt Liſt to be made out in purſuance of this Act, the ſame ſhall be made for all the Perſons reſident in any ſuch Dwelling Houſe, who ſhall have uſed or worn Hair Powder as aforeſaid, at any Time between the Fifth

Fifth Day of *May* One thouſand ſeven hundred and ninety-five, and the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix.

Application and Recovery of Penalties ſued for within in Three Months.

XXV. And be it further enacted by the Authority aforeſaid, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed (except where other Proviſions are expreſsly made) ſhall (if ſued for within the Space of Three Calendar Months from the Time of any ſuch Penalty or Forfeiture being incurred) be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter* for Offences committed in *England*, and in His Majeſty's Court of Exchequer at *Edinburgh* for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoin, Privilege, Wager of Law, or more than One Imparlance ſhall be allowed.

Penalty, if not ſued for within the limited Time, not recoverable, except in the Name of the Attorney General, &c. and to be applied as herein mentioned.

XXVI. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable except in the Name of His Majeſty's Attorney General in *England*, or Advocate in *Scotland*, by Information in the reſpective Courts aforeſaid; in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors, and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures, incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of the Receiver General of His Majeſty's Stamp Duties for the Time being; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Rewards as they ſhall think fit, not exceeding One Moiety of ſuch Penalties or Forfeitures ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout or amongſt any Perſon or Perſons who ſhall appear to them to be entitled thereto, either as Diſcoverers or Informers in reſpect to ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Juſtices may determine Offences where the Penalty does not exceed 20*l.*

XXVII. Provided always, and be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Juſtice of the Peace reſiding near the Place where the Offence ſhall be committed, to hear and determine any Offence againſt this Act which ſubjects the Offender to any pecuniary Penalty, not exceeding Twenty Pounds, which ſaid Juſtice of the Peace is hereby authorized and required upon any Information exhibited, or Complaint made in that Behalf, within Three Calendar Months after the Offence committed, to ſummon the Party accuſed, giving to each Party Three Days Notice to appear, and alſo the Witneſſes on either Side, and to examine into the Matter of Fact, and upon Proof made thereof, either by voluntary Confeſſion of the Party accuſed, or by the Oath of One or more credible Witneſs or Witneſſes, or otherwiſe, as the Caſe may require, to give Judgement or Sentence for the Penalty or Forfeiture, as in and by this Act is directed, to be divided, One Moiety thereof to the Poor of the Pariſh or Place where the Offence

Application of Penalty.

Penalty may be levied by Diſtreſs.

Offence ſhall be committed, and the other Moiety thereof to the Informer or Informers, and to award and iſſue out his Warrant under his Hand and Seal for the levying the ſaid Penalty ſo adjudged, on the Goods of the Offender, and to cauſe Sale to be made thereof in caſe they ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where the Goods of ſuch Offender cannot be found ſufficient to anſwer the Penalty, to commit ſuch Offender to Priſon, there to remain for any Space of Time not exceeding Six nor leſs than Three Calendar Months, unleſs ſuch pecuniary Penalty ſhall be ſooner paid and ſatisfied; and if either Party ſhall find himſelf or themſelves aggrieved by the Judgement of any ſuch Juſtice, then he or they ſhall and may, upon giving Security to the Amount of the Value of ſuch Penalty and Forfeiture, together with ſuch Coſts as ſhall be awarded, in caſe ſuch Judgement ſhall be affirmed, appeal to the Juſtices of the Peace at the next General or Quarter Seſſions for the County, Riding, Diviſion, Shire, Stewartry, or Place, which ſhall happen after Fourteen Days next after ſuch Conviction ſhall have been made, and of which Appeal reaſonable Notice ſhall be given, who are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the ſame; and in caſe the Judgement of ſuch Juſtice ſhall be affirmed, it ſhall be lawful for ſuch Juſtices to award the Perſon or Perſons appealing to pay ſuch Coſts occaſioned by ſuch Appeal as to them ſhall ſeem meet: Provided alſo, that in caſe the Party accuſed of any Offence in uſing or wearing Hair Powder, without obtaining a Certificate according to this Act, ſhall inſiſt in his Excuſe before the Juſtice of the Peace, that he has obtained a Certificate in any other County or Place, and ſhall, on his Oath or Affirmation, allege and ſet forth the County or Place, and Time of obtaining the ſame, it ſhall be lawful, at the Requeſt of the Party accuſed, for the ſaid Juſtice of the Peace to adjourn the Hearing and Determination of the Complaint to a future Time or Times, to be in the Diſcretion of the ſaid Juſtice, in order for the Party accuſed to produce his Certificate, or ſuch Entry or Copy thereof, under the Hand of the proper Officer, as herein is directed; and if at the End of the Time or Times ſo to be allowed, ſuch Party ſhall not produce to ſuch Juſtice of the Peace ſuch Certificate, or an Entry or Copy thereof as aforeſaid, the ſaid Juſtice ſhall proceed to the Hearing and Determination of ſuch Complaint in the Manner before directed: Provided nevertheleſs, that it ſhall and may be lawful to and for the ſaid Juſtice, where he ſhall ſee Cauſe, to mitigate and leſſen any ſuch Penalties as he ſhall think fit, (reaſonable Coſts and Charges of the Officers and Informers, as well in making the Diſcovery as in proſecuting the ſame, being always allowed over and above ſuch Mitigation), and ſo as ſuch Mitigation doth not reduce the Penalties to leſs than the Moiety of the Penalties incurred over and above the ſaid Coſts and Charges; any Thing contained in this Act to the contrary notwithſtanding.

Perſons aggrieved may appeal to the Quarter Seſſions.

Coſts may be awarded.

Juſtice may adjourn the Hearing of a Complaint where the Party inſiſts that he has obtained a Certificate in another Place.

Penalties may be mitigated.

Penalty on Witneſſes neglecting to appear, or to give Evidence.

XXVIII. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence before ſuch Juſtice, touching any of the Matters relative to this Act, and ſhall neglect or refuſe to appear at the Time and Place to be for that Purpoſe appointed, without a reaſonable Excuſe for ſuch Neglect or Refuſal, to be allowed of by ſuch Juſtice of the Peace, or appearing, ſhall refuſe to be examined

on Oath and give Evidence before whom the Profecution ſhall be depending, that then every ſuch Perſon ſhall forfeit, for every ſuch Offence, the Sum of Forty Shillings, to be levied and paid in ſuch Manner and by ſuch Means as is herein directed as to other Penalties.

Conviction may be made out in the following Form.

XXIX. And be it further enacted by the Authority aforeſaid, That the Juſtice of the Peace before whom any Offender ſhall be convicted as aforeſaid, ſhall cauſe the ſaid Conviction to be made out in the Manner and Form following, or in any other Form of Words to the ſame Effect, *mutatis mutandis*, (that is to ſay),

'BE it remembered, That on the Day of in the Year of our 'Lord in the County of *A. B.* of 'was convicted before me *C. D.* One of His Majeſty's 'Juſtices of the Peace for reſiding near the Place where the 'Offence was committed, for that the ſaid *A. B.* on the Day of 'now laſt paſt, did, contrary to the Form of the Statute 'in that Caſe made and provided, (*here ſtate the Offence againſt the Act*); 'and I do declare and adjudge that the ſaid *A. B.* hath forfeited the 'Sum of of lawful Money of *Great Britain* for the 'Offence aforeſaid, to be diſtributed as the Law directs. Given under 'my Hand and Seal the Day of

Convictions to be kept among the County Records, and not removeable into any other Court.

Which Conviction the ſaid Juſtice ſhall cauſe to be wrote fairly upon Parchment, and returned to the next General or Quarter Seſſions of the Peace for the County, Riding, Diviſion, Shire, Stewartry, or Place, where ſuch Conviction was made, to be filed by the proper Officer there, and there to remain and be kept among the Records of the ſame County, Riding, Diviſion, Shire, Stewartry, or Place; and no ſuch Conviction ſhall be removed by *Certiorari*, or other Proceſs, into any Court whatſoever.

Perſons claiming Exemptions to prove their Right.

XXX. And be it further enacted, That if in any Action, Suit, Information, or Proſecution, againſt any Perſon for Non-payment of the Duty impoſed by this Act, any Diſpute ſhall ariſe whether ſuch Perſon is entitled to be exempted from ſuch Payment, in every ſuch Caſe the Proof thereof ſhall lie upon the Perſon claiming ſuch Exemption, who ſhall and may be permitted to allege the ſame on his Oath or Affirmation, or other ſufficient Evidence, to be produced and ſhewn by him or her, any Thing in this Act contained, or any Law, Uſage, or Cuſtom, to the contrary notwithſtanding; and if ſuch Perſon ſhall be a beneficed Clergyman, the Income ariſing from his Benefice or Benefices ſhall be eſtimated on the Average Amount thereof, as nearly as the ſame can be aſcertained, computed on the Period of Seven Years next preceding that in which ſuch Action, Suit, Information, or Proſecution, ſhall be brought or commenced.

Income of beneficed Clergymen to be eſtimated on the Average of 7 Years.

Penalty for counterfeiting, &c. Stamps.

XXXI. And be it further enacted by the Authority aforeſaid, That if any Perſon ſhall counterfeit or forge, or procure to be counterfeited or forged, any Stamp or Mark directed or allowed to be uſed, or provided, made, or uſed, in purſuance of this Act, for the Purpoſe of denoting the Duty by this Act granted, or ſhall counterfeit or reſemble the Impreſſion of the ſame, upon any Vellum, Parchment, or Paper, with Intention to defraud His Majeſty, His Heirs or Succeſſors, of the ſaid Duty, or

ſhall

ſhall utter, vend, ſell, or expoſe to Sale, any Vellum, Parchment, or Paper, liable to the ſaid Duty, with ſuch counterfeit Mark or Impreſſion thereupon, knowing the ſame to be counterfeited, or ſhall privately or fraudulently uſe any Stamp directed or allowed to be uſed by this Act, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of the ſaid Duty; every Perſon ſo offending, and being thereof lawfully convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony without Benefit of Clergy.

Proviſoes of former Acts relating to Stamp Duties, to extend to this Act.

XXXII. And be it further enacted by the Authority aforeſaid, That all Powers, Proviſoes, Articles, Clauſes, Allowance on preſent Payment of the Duty, and all other Matters and Things preſcribed and appointed by any former Act or Acts of Parliament relating to the Stamp Duties on Vellum, Parchment, and Paper, (and not hereby altered), ſhall (as far as the ſame are applicable) be of full Force and Effect with relation to the Duty hereby impoſed, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring, the ſaid Duty hereby impoſed, according to the true Intent and Meaning of this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame had ſeverally and reſpectively been re-enacted with relation to the ſaid Duty hereby impoſed.

Duties to be paid to the Receiver General of Stamps, &c.

XXXIII. And be it further enacted by the Authority aforeſaid, That the Duties herein-before granted ſhall be paid from Time to Time into the Hands of the Receiver General for the Time being of the Duties on Stamped Vellum, Parchment, and Paper, who ſhall pay the ſame (the neceſſary Charges of raiſing, paying, and accounting for the ſame, being deducted) into the Receipt of the Exchequer, at ſuch Time and in ſuch Manner as the Duties charged on Stamped Vellum, Parchment, and Paper, are directed to be paid; and the ſaid Money ſo paid into the ſaid Receipt as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion.

XXXIV. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the Duty hereby granted, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock created or to be created, by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt, diſtinctly and apart from all other Branches of the Publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books in which all the Monies ariſing from the ſaid Duty, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

FINIS.