ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CXI.

An Act for granting to His Majesty an additional Stamp Duty on Deeds. [19th *July* 1797.]

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 a permanent Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the Duty 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 there shall be raised, levied, collected, and paid, throughout the Kingdom of *Great Britain*, upon every Deed which shall be made after the First Day of *August* One thousand seven hundred and ninety-seven, an additional Stamp Duty of Ten Shillings, which Duty shall be paid over and above all Duties now payable on the Stamped Vellum and Paper, whereon such Deed shall be engrossed, written, or printed.

Preamble.

For every Deed made after *Aug.* 1, 1797, an additional Duty of 10*s.* to be paid.

Act not to extend to Bonds or Letters of Attorney, *etc.*

II. Provided always, That nothing in this Act contained ſhall be conſtrued to extend to charge any Bond or Letter of Attorney with the Duty hereby impoſed; nor any Deed whatever, executed by any Party, or any One or more of the Parties thereto, and bearing Date before the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-ſeven.

Nor to certain Indentures of Apprenticeſhip, or Leaſes.

III. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall be conſtrued to extend to any Indenture of Apprenticeſhip, where a Sum or Value not exceeding Ten Pounds ſhall be given or contracted with or in relation to the Apprentice; nor to any Leaſe of Lands or Tenements, for a Term not exceeding Twenty-one Years, the full improved Annual Value whereof, and Rent reſerved thereby, ſhall not be more than Ten Pounds; nor to any Leaſe for Lives, or for Years determinable on Lives, where the Fine or Conſideration ſhall not exceed Twenty Pounds, and the Rent reſerved ſhall not exceed Forty Shillings; any Thing before contained to the contrary notwithſtanding.

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

IV. And be it further enacted, That, for the better and more effectual levying, collecting, and paying, the ſaid Duty herein-before 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 hereby required and empowered to employ the neceſſary Officers under them for that Purpoſe, and to allow ſuch Salaries and incidental Charges as ſhall be neceſſary; and whenever they ſee Occaſion, to uſe ſuch Stamps as ſhall have been provided to denote any former Duties on ſtamped Vellum, Parchment, or Paper, or to cauſe ſuch new Marks or Stamps to be provided to denote the ſaid Duty as ſhall be requiſite in that Behalf, and to repair, renew, and alter, the ſame from Time to Time as there ſhall be Occaſion, and do all other Things neceſſary to be done for putting this Act in Execution with relation to the Duty herein-before granted, in the like, and 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, and Paper.

Perſons forging, *&c.* Stamps, to ſuffer Death.

V. And be it further enacted, That if any Perſon ſhall counterfeit or forge, or cauſe and procure to be counterfeited or forged, any Stamp or Mark, directed or allowed to be uſed by this Act, for the Purpoſe of denoting the Duty by this Act granted, or ſhall counterfeit or reſemble the Impreſſion of the ſame, with an Intent to defraud His Majeſty, His Heirs or Succeſſors, of the ſaid Duty, or ſhall utter, vend, or ſell, any Vellum, Parchment, or Paper, with ſuch counterfeit Mark or Stamp thereupon, knowing ſuch Mark or Stamp to be counterfeit; or if any Perſon ſhall fraudulently uſe any Stamp or Mark 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 convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

Powers of former Acts relating to Stamps, (except as herein-

VI. And be it further enacted, That all Powers, Proviſions, Articles, Clauſes, and all other Matters and Things preſcribed or appointed by any former Act or Acts of Parliament relating to the Stamp Duties on

Vellum, Parchment, and Paper, (except ſuch Acts as are herein-after mentioned), ſhall be in 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 new Duty hereby impoſed, according to the true Intent and Meaning of this Act, as fully, to all Intents and Purpoſes, as if the ſame (except as herein-after mentioned) had ſeverally and reſpectively been hereby enacted, with relation to the ſaid Duty hereby impoſed.

after mentioned), to extend to this Act.

VII. And be it further enacted, That no Deed ſhall be pleaded or given in Evidence, or be good, uſeful, or available, in any Manner whatever, unleſs the ſame ſhall be ſtamped as required by this Act.

No Deed good, unleſs properly ſtamped.

VIII. And be it further enacted, That, upon Payment within the Time and in the Manner herein-after mentioned of the Duty hereby impoſed, it ſhall be lawful for the ſaid Commiſſioners, or their Officers appointed for ſuch Purpoſe, to ſtamp any Vellum, Parchment, or Paper, or any Skin, Sheet, or Piece thereof, on which any ſuch Deed or any Part thereof ſhall have been engroſſed, printed, or written, with the additional Stamp provided or directed to be uſed by virtue of this Act; and alſo, on Payment of the like Duty, to ſtamp any Vellum, Parchment, or Paper, on which any Deed, or any Part thereof, ſhall be intended to be engroſſed, printed, or written, with the ſaid additional Stamp; and no Perſon ſhall, from and after the paſſing of this Act, be liable to any Penalty or Forfeiture for ſtamping or cauſing to be ſtamped with ſuch additional Stamp as aforeſaid, any Vellum, Parchment, or Paper, on which any ſuch Deed hath been engroſſed, printed, or written, or for engroſſing, printing, or writing, any Deed upon Vellum, Parchment, or Paper, before the ſame ſhall be ſtamped with the additional Stamp to be provided according to the Directions of this Act; nor ſhall any Deed be ſubject or liable, by virtue of this Act, to the Payment of any greater Duty than the Sum before mentioned, or to be ſtamped on more than One Skin, Sheet, or Piece thereof, with the ſaid additional Stamp, or to be ſtamped with more than One ſuch Stamp as aforeſaid; nor ſhall the Duty by this Act impoſed be liable to the Regulations of any Act or Acts of the preſent Seſſion of Parliament, reſpecting the ſtamping of Vellum, Parchment, and Paper, according to the Number of common Law Sheets engroſſed, printed, or written thereon; any Thing in any Act or Acts of Parliament contained to the contrary thereof notwithſtanding.

On Payment of Duty within a limited Time, Deeds may be ſtampt with the additional Stamp, &c.

Deeds not ſubject to be ſtampt on more than One Skin with the additional Stamp, &c.

IX. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons to bring or ſend any Vellum, Parchment, or Paper, on which any Deed or any Part thereof is intended to be engroſſed, printed, or written, to the Head Office of Stamps, or Officer to be appointed by the ſaid Commiſſioners, to be ſtamped with the additional Stamp as aforeſaid, before the ſame ſhall be ſo engroſſed, printed, or written; or to bring or ſend as aforeſaid any Deed which ſhall have been engroſſed, printed, or written, on Vellum, Parchment, or Paper, ſtamped according to the Laws in Force for ſtamping Vellum, Parchment, or Paper, to be ſtamped on any Skin, Sheet, or Piece thereof, with the ſaid additional Stamp, within the Space of Sixty Days after the Date thereof, and the ſaid Commiſſioners, or their Officers, are hereby reſpectively required, on Payment of

Vellum, &c. may be brought to the Head Office to be ſtampt with the additional Duty before engroſſed, &c. and Deeds on the former Stamps may be brought within a limited Time to be ſo ſtampt.

of the Duty hereby impoſed, to cauſe ſuch Vellum, Parchment, or Paper, or ſuch Deed, ſo brought or ſent within the Time aforeſaid, to be ſtamped according to the Directions of this Act, which Stamp ſhall be a ſufficient Diſcharge for the Duty hereby granted on ſuch Deed.

Vellum, &c. to be brought to the Head Office to be ſtampt with the additional Duty; and Deeds may within 60 Days after the Date be there ſo ſtampt; and if the Duty be paid at any other Office, the Officer to indorſe a Receipt on the Deed, &c.

X. And be it further enacted, That all Vellum, Parchment, or Paper, which ſhall be to be ſtamped with the ſaid additional Stamp, before any Deed or any Part thereof ſhall be engroſſed, written, or printed thereon, ſhall be brought for ſuch Purpoſe, and the Duty for the ſame ſhall be paid at the ſaid Head Office; and in caſe any Deed ſhall, within Sixty Days after the Date thereof, be brought to the ſaid Head Office to be ſtamped as aforeſaid, then the ſame ſhall forthwith, on Payment of the ſaid Duty, be ſtamped with the ſaid additional Stamp; and in caſe any Deed ſhall, within the Time aforeſaid, be brought, and the Duty for the ſame be paid at any other Office, to be appointed by the ſaid Commiſſioners, the Officer at ſuch Office is hereby required to indorſe on ſuch Deed a Receipt for the Duty ſo paid, in Words at Length, bearing Date on the Day on which ſuch Payment ſhall be made, and to ſubſcribe his Name thereto, and enter an Account thereof, in a Book or Books to be provided for that Purpoſe, and forthwith to deliver back the ſaid Deed to the Bringer thereof; and every ſuch Deed, on being brought to the ſaid Head Office, ſhall be forthwith ſtamped with the ſaid additional Stamp, by the Officer to be appointed for that Purpoſe: Provided always, that if the Duty for any ſuch Deed ſhall not be paid within the ſaid Period of Sixty Days before mentioned, it ſhall nevertheleſs be lawful to bring or ſend ſuch Deed to the ſaid Head Office to be ſtamped as aforeſaid, at any Time after the Expiration of the ſaid Sixty Days from the Date thereof, and it ſhall be lawful to ſtamp any ſuch Deed ſo brought or ſent after the Expiration of the ſaid Sixty Days, on Payment of the Duty hereby impoſed, and the further Sum of Ten Pounds by Way of Penalty, for omitting to pay the ſaid Duty within the Period before mentioned.

If the Duty be not paid within 60 Days, the Deed may be ſtampt on Payment of the Duty and 10 *l.* Penalty.

Duty to be carried to the Conſolidated Fund.

XI. And be it further enacted, That all Monies ariſing by the ſaid Duty hereby impoſed, (the neceſſary Charges of raiſing and accounting for the ſame excepted, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer, and ſhall be carried to, and made Part of, the Conſolidated Fund.

Appropriation of the Duty, which for 10 Years ſhall, with other Duties granted for the ſame Purpoſe, be kept ſeparate from other Monies.

XII. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the ſaid Duty by this Act impoſed, 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 raiſed or Stock created by virtue of any Act or Acts 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 kept and provided 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 or to be granted in this Seſſion of Parliament,

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.