

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXXVI.

An Act for granting to His Majesty certain Duties on Receipts. [11th *August* 1803.]

Most Gracious Sovereign,

WHEREAS an Act was made in the Thirty-first Year of the Reign of His present Majesty, intituled, *An Act for repealing the Duties now charged on Bills of Exchange, Promissory Notes, and other Notes, Drafts, and Orders, and on Receipts; and for granting other Duties in lieu thereof:* And whereas another Act was made in the Thirty-fifth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty certain additional Duties on Receipts:* Now we, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved, that the Stamp Duties on Receipts, Discharges, or Acquittances, granted by the said recited Acts, should be repealed, and that the Duties herein-after mentioned should be raised, levied, collected, and paid in lieu thereof; and do therefore most humbly beseech Your Majesty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 the several and respective Stamp Duties on Receipts, Discharges, or Acquittances, given for or upon the

31 Geo. 3. c. 25.

35 Geo. 3. c. 55.

The Stamp Duties on Receipts granted by recited

Acts shall, after Oct. 10, 1803, cease to be payable, except Arrears, etc.;

the Payment of Money, granted by the said recited Acts, shall, from and after the Tenth Day of *October* One thousand eight hundred and three, cease, determine, and be no longer paid or payable, save and except as to any Arrears of the said several Duties, or any of them, which may on the said Tenth Day of *October* One thousand eight hundred and three, remain unpaid; or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto, which shall have been incurred before or on the said Tenth Day of *October* One thousand eight hundred and three.

and the following Duties shall be paid:

II. And be it further enacted, That, from and after the said Tenth Day of *October* One thousand eight hundred and three, there shall be raised, levied, collected, and paid throughout *Great Britain*, unto and to the Use of His Majesty, His Heirs and Successors, for every Piece of Vellum, or Parchment, or Sheet or Piece of Paper, upon which any Receipt, Discharge, or Acquittance shall be given for or upon the Payment of Money, the Stamp Duties following; (that is to say),

Receipts for 2*l.* and not amounting to 10*l.*—2*d.*

For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Receipt, Discharge, or Acquittance shall be given for or upon the Payment of Money, amounting to Two Pounds and not amounting to Ten Pounds, there shall be charged a Stamp Duty of Two-pence;

10*l.* and not 20*l.*—4*d.*

and where the same shall amount to Ten Pounds and not amount to Twenty Pounds, there shall be charged a Duty of Four-pence;

20*l.* and not 50*l.*—8*d.*

and where the same shall amount to Twenty Pounds and not amount to Fifty Pounds, there shall be charged a Duty of Eight-pence;

50*l.* and not 100*l.*—1*s.*

and where the same shall amount to Fifty Pounds and not amount to One hundred Pounds, there shall be charged a Duty of One Shilling;

100*l.* and not 200*l.*—2*s.*

and where the same shall amount to One hundred Pounds and not amount to Two hundred Pounds, there shall be charged a Duty of Two Shillings;

200*l.* and not 500*l.*—3*s.*

and where the same shall amount to Two hundred Pounds and not amount to Five hundred Pounds, there shall be charged a Duty of Three Shillings;

500*l.* and upwards—5*s.*

and where the same shall amount to Five hundred Pounds or upwards, there shall be charged a Duty of Five Shillings;

By whom payable.

which Rates and Duties shall be paid and payable by the Person or Persons giving such Receipts, and Discharges, or Acquittances, except in Cases where such Receipts, Discharges, or Acquittances, shall be at any Time or Times given upon Payment of Money, in respect of any Debt or other Sum payable to His Majesty, His Heirs or Successors, or to any Person or Persons for His Use, in which case the Duty shall be paid and payable by the Person or Persons by whom, or on whose Behalf, such Receipt, Discharge, or Acquittance shall be required.

What shall be deemed a Receipt in full, and subject to the Duty of 5*s.*

III. And be it further enacted, That every Receipt, Discharge, or Acquittance, Note, Memorandum, or Writing whatever, given to any Person or Persons for or upon the Payment of Money which shall contain or express, or in any Manner signify or denote, any general Acknowledgement of any Debt, Claim, Account, or Demand, or all or any Debts, Claims, Accounts, or Demands being paid, settled, received, accounted for, balanced, discharged, released, or satisfied, or whereby any Sum of Money therein mentioned shall be acknowledged to be in full or in Discharge or Satisfaction of all or any such Debts, Claims, Accounts,

counts, or Demands, or intended so to be; and whether the same shall or shall not be signed by or with the Name or Names of the Person or Persons by or on whose Behalf the same shall be given, shall be deemed and taken to be a Receipt for the Sum of Five hundred Pounds and upwards within the true Intent and Meaning of this Act, and shall be liable to the Stamp Duty of Five Shillings by this Act imposed thereon; and no such Receipt, Discharge, or Acquittance, Note, Memorandum, or Writing shall be pleaded or given in Evidence in any Court, or admitted in any Court to be useful or available in Law or Equity as an Acknowledgement of any Debts, Claims, Accounts, or Demands being paid, settled, received, accounted for, balanced, discharged, released, or satisfied, whether generally or otherwise, or for any other or greater Sum of Money than the Sum of Money therein expressed, unless the same shall be stamped with the proper Stamp, to denote the said Duty of Five Shillings hereby imposed; any Thing in such Receipt, Discharge, Acquittance, Note, Memorandum, or Writing expressed notwithstanding.

Receipts to have the proper Stamps, and Persons giving them liable to pay the Duty.

IV. And be it further enacted, That if any Receipt, Acquittance, or Discharge for any Sum or Sums of Money amounting to Forty Shillings or upwards, shall contrary to the true Intent and Meaning of this Act be engrossed, written, or printed on Vellum, Parchment, or Paper which shall not be stamped or marked according to the Directions of this Act, or which shall be stamped or marked with a Stamp or Mark of a lower Denomination or Value than by this Act is directed, then and in every such Case there shall be due and payable to His Majesty, His Heirs and Successors, the full Duty hereby chargeable thereon as aforesaid, and which Duty shall be payable by and charged upon all and every Person or Persons by this Act required to give any such Receipt, Acquittance, or Discharge, his, her, and their respective Executors, Administrators, and Assigns.

Persons requiring the Receipt may provide the Stamp, and demand Payment of the Duty, and the Person giving the Receipt shall pay it on Penalty of 10*l*.

V. And be it further enacted, That it shall be lawful for any Person or Persons, or any Agent or Agents of any Person or Persons from whom any Sum or Sums of Money shall be due or payable, or claimed to be due or payable, and who shall have paid such Sum or Sums of Money, to provide a Piece of Paper, Vellum, or Parchment duly stamped with the proper Duty, and according to the Amount of the Sum or Sums so paid as aforesaid, or some higher Rate of Duty in this Act contained, and to demand and require of the Person or Persons entitled to such Sum or Sums of Money, or any Agent or Agents to whom the same shall have been paid, a Receipt, Discharge, and Acquittance for such Sum or Sums of Money, and also the Amount of the Duty thereon as aforesaid; and if any Person to whom any Sum or Sums of Money shall have been paid as aforesaid shall refuse to give such Receipt, Discharge, and Acquittance upon Demand thereof, or pay the Amount thereof as aforesaid, every such Person shall forfeit and pay for every such Offence the Sum of Ten Pounds, to be recovered as any Penalty may be recovered under the said recited Acts.

No Receipt to be given in Evidence unless stamped with a lawful Stamp.

VI. And be it further enacted, That no Receipt, Discharge, or Acquittance aforesaid, liable to the Duties by this Act granted, or any of them, shall be pleaded or given in Evidence in any Court, or admitted in any Court to be good, useful, or available in Law or Equity, unless the Vellum,

Vellum, Parchment, or Paper on which ſuch Receipt, Diſcharge, or Acquittance ſhall be engroſſed, printed, written, or made ſhall be ſtamped or marked with a lawful Stamp or Mark to denote the Rate of Duty as by this Act is directed, or ſome higher Rate of Duty in this Act contained.

Perſons having Stamps to denote the Duty of 6*d.* payable by recited Acts in their Poſſeſſion, may, within Six Months after *Oct.* 10, 1803, have others in lieu at the Stamp Office, on paying the additional Duty.

VII. And be it further enacted, That it ſhall be lawful for any Perſons who ſhall on the ſaid Tenth Day of *October* One thouſand eight hundred and three have in their Cuſtody or Poſſeſſion any Vellum, Parchment, or Paper ſtamped or marked with the Stamp or Mark, or Stamps or Marks uſed to denote the Duty of Sixpence payable immediately before the paſſing of this Act on any ſtamped Vellum, Parchment, or Paper by virtue of the ſaid recited Acts, at any Time within the Space of Six Months after the ſaid Tenth Day of *October* One thouſand eight hundred and three, to bring ſuch Vellum, Parchment, or Paper to the ſaid Commiſſioners at their Head Office, who, or their Officers under them, are hereby authorized and required on Payment to the Receiver General of the ſaid Duties, or to ſome Perſon or Perſons to be authorized by him for ſuch Purpoſe, of ſuch further Sum or Sums of Money as, together with the ſaid Duty of Sixpence ſo payable thereon before the paſſing of this Act, ſhall be equal to any Duty hereby granted, to cauſe ſuch Vellum, Parchment, or Paper to be duly ſtamped and marked with ſuch proper additional Stamp or Mark, or Stamps or Marks as ſhall, together with the ſaid former Stamp or Mark of Sixpence, denote the Payment of any of the reſpective Duties hereby granted, or at the Election of the Perſon or Perſons bringing ſuch Vellum, Parchment, or Paper to cauſe the ſame to be cancelled, and other Vellum, Parchment, or Paper to be ſtamped with the proper Stamps, without demanding or taking directly or indirectly any Sum of Money or Conſideration whatever for the ſame, other than ſuch Sum or Sums of Money as, together with the Duty on the Stamps ſo cancelled, ſhall be equal to the Amount of the Duty by this Act required.

Stamps under the former Acts may be uſed if of the Value required by this Act.

VIII. Provided always, and be it further enacted, That it ſhall be lawful for any Perſons who ſhall, at any Time after the Tenth Day of *October* One thouſand eight hundred and three, have in their Poſſeſſion any Vellum, Parchment, or Paper ſtamped or marked with any Stamp or Mark, or Stamps or Marks uſed to denote any of the Duties payable by Law before the paſſing of this Act on Receipts, Diſcharges, or Acquittances, given for or upon the Payment of Money, to uſe and apply, after the ſaid Tenth Day of *October* One thouſand eight hundred and three, any ſuch Vellum, Parchment, or Paper, which ſhall have been ſo ſtamped under the ſaid recited Acts, provided the ſame be uſed for and applied to Receipts, Diſcharges, or Acquittances for ſuch and the like Amounts of Money reſpectively, as the like Rate of Stamp Duty could or might be uſed and applied under and by virtue of this Act, and all ſuch Receipts, Diſcharges, and Acquittances, ſhall be as valid and effectual in all Reſpects, and to all Intents and Purpoſes, as if the ſame had been written upon any Vellum, Parchment, or Paper ſtamped in purſuance of this Act.

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

IX. And be it further enacted, That, for the effectual levying, collecting, or paying the ſaid Duties herein-before granted, the ſame ſhall be under the Government, Care, and Management of the Commiſſioners for the Time

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 Duties 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, and Paper, or to provide new Stamps for that Purpoſe, and to renew or alter the ſame reſpectively, 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 Duties hereby 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, or Paper.

Receipts exempted from the Duty under former Acts to continue ſo.

X. Provided always, and be it enacted, That all and every the Receipts, Diſcharges, or Acquittances, which by the ſaid recited Acts or either of them are particularly exempted from the Duties impoſed by the ſaid recited Acts or either of them, ſhall alſo be and are hereby exempted from the Duties impoſed by this Act, as fully and effectually as if the ſaid Exemptions had been particularly repeated and re-enacted in this Act.

Perſons counterfeiting Stamps, *etc.* guilty of Felony.

XI. And be it further enacted, 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 the ſaid recited Acts or 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 any of the ſaid Duties, or ſhall utter, vend, ſell, or expoſe to Sale any Vellum, Parchment, or Paper liable to the ſaid Duties, with ſuch counterfeit Mark or Impreſſion thereupon, knowing the ſame to be counterfeited, or ſhall privately or fraudulently uſe any Stamp or Mark directed or allowed to be uſed by the ſame recited Acts or this Act, with Intent to defraud His Majeſty, His Heirs or Succeſſors of any of the ſaid Duties, 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.

Powers relating to former Duties to extend to this Act.

XII. And be it further enacted, That all Powers, Proviſions, Penalties, Forfeitures, Articles, Clauſes, and Allowances on preſent Payment of the Duties, and all other Matters and Things preſcribed or appointed by or contained in the ſaid recited Acts, or any Act or Acts of Parliament relating to the Stamp Duties on Vellum, Parchment, and Paper, (and not hereby altered), ſhall be of full Force and Effect with relation to the Duties hereby impoſed, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring the ſaid Duties 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 hereby re-enacted, with relation to the ſaid Duties hereby impoſed.

Duties to be paid to the Receiver General, and by him paid into the Exchequer.

XIII. And be it further enacted, That all the ſaid 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 and accounting for the ſame being deducted) into His Majeſty's

Receipt of Exchequer at *Weſtminſter*, at ſuch Time and in ſuch Manner as other Duties on ſtamped Vellum, Parchment, and Paper, are directed to be paid, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Appropriation of Duties

XIV. And be it further enacted, That, from and after the Tenth Day of *October* One thouſand eight hundred and three, out of the Monies that ſhall be paid into the ſaid Receipt of the ſaid Duties hereby granted, and Arrears of Duties hereby repealed, the Sum of Sixteen thouſand ſeven hundred and twenty-ſix Pounds, being One Fourth Part of the Sum of Sixty-ſix thouſand nine hundred and four Pounds, the annual Average Produce for Three Years, ending the Fifth Day of *January* One thouſand eight hundred and three, of the Whole of the ſaid Duties hereby repealed, ſhall, Quarterly on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every Year, during the Period of Ten Years, be ſet apart from the Remainder of the ſaid Monies, and that after the ſetting apart at the ſaid Receipt of Exchequer at the End of each ſuch Quarter the Sum of Sixteen thouſand ſeven hundred and twenty-ſix Pounds, the ſaid Remainder of the ſaid Monies ariſing or to ariſe of the ſaid ſeveral Duties, and of Arrears as aforeſaid, 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 by virtue of any Act or Acts paſſed in this Seſſion of Parliament; and that the ſaid Remainder of 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 at the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books in which the ſaid Remainder of the Monies ariſing from the ſaid Duties, and paid into the ſaid Receipt, ſhall together with the Monies ariſing from any other Rates or Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charges as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, on any Account whatever.

General Iſſue.

Treble Coſts.

XV. And be it further enacted, That if any Perſon or Perſons ſhall at any Time or Times be ſued, moleſted, or proſecuted for any Thing by him or them done or executed in purſuance of this Act, or of any Clauſe, Matter, or Thing herein contained, ſuch Perſon or Perſons ſhall or may plead the General Iſſue, and give the ſpecial Matter in Evidence for his or their Defence; and if upon the Trial a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs become non-ſuited, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs.

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