ANNO TRICESIMO SEXTO

Georgii III. Regis.

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CAP. CXXV.

An Act for the better Collection of the Duty on Hats.

[19th *May* 1796.]

Moſt Gracious Sovereign,

WHEREAS, by an Act, paſſed in the Twenty-fourth Year of the Reign of His preſent Majeſty, certain Rates and Duties are impoſed on Licences granted to Perſons uttering, vending, or ſelling by Retail, any Hats therein mentioned, and alſo ſeveral other Rates and Duties on Hats uttered, vended, or ſold, in *Great Britain:* We Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament aſſembled, thinking it expedient that the ſaid Rates and Duties on Hats ſhould be collected under the Proviſions hereinafter mentioned; 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 *Auguſt* One thouſand ſeven hundred and ninety-ſix, ſo much of the ſaid recited Act as relates to the iſſuing of ſtamped Paper Tickets by the Commiſſioners of His Majeſty's Stamp Duties, or to the affixing ſuch ſtamped Tickets in or upon the Hats liable to the ſaid Duties, by the reſpective Dealers in ſuch Hats, and all Penalties and Proviſions therein contained for enforcing the due Collection of the ſaid Duties on Hats, ſhall ceaſe and determine, and that from thenceforth the ſaid Duties ſhall be raiſed, levied,

Preamble. 24 *Geo.* III, Seſſ. 2, Cap. 51.

From *Aug.* 5, 1796, ſo much of recited Act as relates to iſſuing, and affixing ſtamped Tickets on Hats, and the Proviſions for enforcing the Collection of the Duties, to ceaſe.

levied, collected, and paid, under the Provisions, and subject to the Penalties herein-after contained and expressed.

Commissioners of Stamps to provide Stamps, and put this Act in Execution.

II. And be it further enacted, That for the better and more effectual levying and collecting the said Duties on Hats, according to the Provisions of this Act, the Commissioners for the Time being appointed to manage the Duties charged on stamped Vellum, Parchment, and Paper, or the major Part of them, are hereby empowered and required to provide and use such Stamps, to denote the said Duties on Hats, as shall be requisite for the Execution of this Act, and from Time to Time to alter or renew the same, or make new Stamps to denote the said Duties, as they, or the major Part of them, shall think fit, and to do all other Things necessary to be done for putting this Act into Execution with relation to the said Duties on Hats, in the like, and in as full and ample Manner as they, or the major Part of them, are or is authorized to put in Execution any former Law concerning Stamp Duties of any Kind whatever.

From *Aug.* 5, 1796, Duty to be calculated according to the full Price of the Hat.

III. And be it further enacted, That, from and after the said Fifth Day of *August* One thousand seven hundred and ninety-six, the Rates of Duty by the said recited Act imposed, shall be calculated at, and according to the full Price and Value of the Hats in respect of which such Duty shall be charged, and of all the Mountings and other Ornaments (except Gold and Silver Lace) sold or exposed to Sale therewith; and that every Hat made wholly of Felt, Wool, Stuff, Beaver, or Leather, or any Mixture of the said Substances, or any of them, or with any other Substance or Substances by whatever Name such Hat shall be called or distinguished, shall be liable to the said Duties by the said recited Act imposed; and every such Hat which, from and after the Fifth Day of *August* One thousand seven hundred and ninety-six, shall be sold and delivered, shall, previous to such Delivery, be lined or covered in the Inside of the Crown thereof with Silk, Linen, or other proper Materials, whereon a durable Mark or Stamp can conveniently be affixed, to denote the Duties by the said recited Act imposed, and on which Materials a Stamp or Mark, to be provided by the said Commissioners in pursuance of this Act, shall have been stamped or marked, according to the Rate of Duty calculated as aforesaid, and according to the Directions of this Act.

Every Hat sold to be stampt on the Lining.

Shapes for Lining may be sent to the Office to be stampt.

IV. And be it further enacted, That for the greater Convenience in stamping such Materials as aforesaid, any Person or Persons whatever may bring or send, or cause to be brought or sent, to the Head Office of Stamps, any Quantities proper to be used, and intended to be used, for the Purpose of lining and covering the Inside of the Crown of such Hats, and cut into Shapes for that Purpose, to be marked and stamped with such Marks and Stamps, to be provided as aforesaid, to denote the Rates of Duties payable for the Hats to which such Materials are to be affixed, as the Person or Persons bringing the same shall require; and the said Commissioners, or their Officers to be employed under them for that Purpose, or some of them, shall, from Time to Time, before the said Materials shall be stamped, take an Account of the Number of Shapes which shall be at any One Time brought to the said Head Office to be stamped, and of the several Rates and Duties required by the Person or

An Account of the Numbers brought, and the Duties, to be entered in a Book, and the Shapes to be then stampt, on Payment of the Duty.

Persons

Perſons bringing the ſame to be ſtamped thereon, and enter the ſame in a Book or Books to be provided and kept for that Purpoſe; and upon taking ſuch Account thereof, ſhall mark or ſtamp with One of the ſaid Stamps, One of the Pieces of every ſuch Lining, in ſuch Part thereof, and in ſuch Manner, as that the Stamp put thereon ſhall be and remain viſible and conſpicuous when and after the ſame ſhall have been affixed to any Hat, in the Manner intended and to be declared as herein is mentioned, the Perſon or Perſons bringing the ſame to be ſo ſtamped as aforeſaid paying to the Receiver General of the Stamp Duties for the Time being, or his Clerk, the ſeveral Duties payable for the ſame by virtue of the ſaid recited Act, ſubject to ſuch Diſcount and Allowance thereon as is herein-after provided, which Stamp or Mark, when put on ſuch Lining or Inſide Covering, in purſuance of this Act, ſhall be a ſufficient Diſcharge for the Duty denoted thereby to be paid.

Commiſſioners may open Accounts with Dealers or Manufacturers, on certain Conditions.

V. Provided always, and be it further enacted, That it ſhall be lawful for the Commiſſioners of the ſaid Stamp Duties for the Time being, or the major Part of them, to open an Account in Books to be provided by the ſaid Commiſſioners for that Purpoſe, with any Perſon or Perſons carrying on the Trade and Buſineſs of a Dealer or Dealers in, or a Manufacturer or Manufacturers of, Linings for Hats, by this Act required to be ſtamped as aforeſaid, who reſpectively ſhall have given, or cauſed to be given, to the Satisfaction of the ſaid Commiſſioners, Security by Bond to His Majeſty, His Heirs and Succeſſors, for the Payment of the Duties at the Times and in the Manner to be preſcribed by the ſaid Commiſſioners as herein-after is mentioned, and from Time to Time, at the Requeſt of ſuch Perſon or Perſons, to ſtamp ſuch Materials or Linings as ſhall be brought to the ſaid Head Office for that Purpoſe, and to return the ſame ſo ſtamped upon the Credit of ſuch Perſon or Perſons, he, ſhe, or they firſt delivering, or cauſing to be delivered, to the ſaid Commiſſioners or their Officers, a Note in Writing, ſigned by him, her, or them reſpectively, of the Quantities of Linings from Time to Time required to be ſtamped, and the Amount and Denomination of the Stamps required to be put thereon, and on the Re-delivery of ſuch Linings ſo ſtamped, ſigning or cauſing to be ſigned a ſufficient Receipt for the ſame, for which Payments, if the ſame ſhall be duly performed according to the Directions of the ſaid Commiſſioners, the like Allowances by way of Diſcount may be made as are herein directed in caſe of preſent Payment of the ſaid Duties; and that every Perſon upon whoſe Credit any Linings ſtamped according to the Directions of this Act ſhall be returned, and Payment thereof forborne, ſhall previouſly give or cauſe to be given Bond to His Majeſty, His Heirs and Succeſſors, in ſuch Form as the ſaid Commiſſioners may think reaſonable, ſo as the ſame may in no caſe be leſs than the Penal Sum of One hundred Pounds Sterling, but ſhall not in Caſes requiring a higher Security exceed in any Caſe the probable Amount of the Duty which ſhall be payable by ſuch Perſon or Perſons, for any Space of Time not exceeding One Year, nor leſs than Six Months, with a Condition that if ſuch Perſon or Perſons ſhall, from Time to Time, well and truly make Payment of all ſuch Sum and Sums of Money which ſhall be due and payable to His Majeſty, His Heirs or Succeſſors, according to the true Intent and Meaning of this Act, ſuch Bond ſhall be void, but otherwiſe to be and remain in full Force; and it ſhall be lawful for the ſaid Commiſſioners, or the major

major Part of them, to fix the Times and Periods of making ſuch Payments, and to ſpecify the ſame in the Condition to every ſuch Bond, and which ſhall not in any Caſe be by leſs than Two Payments in the Year, at equal Intervals as nearly as may be; and every ſuch Bond may be renewed from Time to Time in the Diſcretion of the ſaid Commiſſioners, or the major Part of them, as often as the ſame ſhall be forfeited, or the Party or Parties or any of them ſhall die, become Bankrupt or Inſolvent, or reſide in Parts beyond the Seas; and every ſuch Bond ſhall at any Time, at the Requeſt of the Obligor or Obligors therein, his, her, or their Executors, Adminiſtrators, or Aſſigns, be delivered up to be cancelled, or otherwiſe, if, in the Diſcretion of the ſaid Commiſſioners, the ſame ſhall be detained, then the ſame ſhall be put in Suit for ſome Breach thereof before the End of the Second Term after ſuch Requeſt made, or in Default thereof ſhall be void.

Licenced Dealers may ſell unlined or unſtampt lined Hats to one another.

VI. Provided always, and be it further enacted, That it ſhall and may be lawful for any Dealer or Dealers in Hats, being reſpectively licenced in purſuance of the ſaid recited Act, during the Continuance of ſuch Licence, to ſell to any other Dealer or Dealers in Hats licenced in like Manner, any ſuch Hat or Hats wherein no Lining ſhall be affixed, ſtamped, or marked, as by this Act is directed.

Perſons bringing Linings to be ſtampt, to declare the Uſes of the different Parts, and the Manner of fixing thereof in the Hat, and where the Stamp can be affixed to be viſible.

Commiſſioners to cauſe the Linings to be ſtampt accordingly; and to make Regulations to prevent Concealment of Stamps, or their being made uſe of again; to be delivered to Dealers.

VII. And be it further enacted, That the Perſon or Perſons bringing any Linings or Inſide Coverings for the Crowns of Hats to be marked or ſtamped as aforeſaid, ſhall, on Requeſt made by the ſaid Commiſſioners, or any of their Officers, declare the Uſes of the different Parts or Pieces of any Lining or Inſide Covering ſo brought, and alſo the Form and Manner of affixing every Part and Piece thereof in the Crown of any Hat, and ſhall ſhew, to their Satisfaction, in what Part of ſuch Lining or Inſide Covering the Mark or Stamp can be put thereon, ſo that ſuch Mark or Stamp ſo put thereon, when the ſame ſhall be affixed in or to any Hat, ſhall be viſible and conſpicuous; and the ſaid Commiſſioners, being ſatisfied therewith, ſhall cauſe the ſame to be marked or ſtamped according to the Directions of the Perſon or Perſons bringing the ſame, and they, or any Three or more of them, are hereby authoriſed and required, from Time to Time, to make ſuch Regulations as they ſhall think fit and neceſſary, as well to prevent the Concealment of the Stamp upon any Linings or Inſide Coverings affixed to or in any ſuch Hats, as to prevent the Stamps ſold and diſpoſed of therewith, from being made uſe of again for the like Purpoſe, contrary to the Proviſions of this Act; which Regulations aforeſaid, fairly printed, by Order of the ſaid Commiſſioners, ſhall be delivered to all and every Dealer or Dealers aforeſaid now licenced, upon his, her, or their applying for the ſame, and to all and every Perſon and Perſons to be hereafter licenced, at the Time of his, her, or their taking out the Firſt Licence, to be taken out after the paſſing of this Act, and ſo from Time to Time with every future Licence that ſhall be granted, if any Variation or Alteration ſhall have been made in any of ſuch Regulations.

None but Manufacturers, or licenced Dealers, ſelling to one another, to ſell or

VIII. And be it further enacted, That, from and after the ſaid Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, no Perſon or Perſons (other than Manufacturers of Hats, or ſuch licenced Dealers as aforeſaid ſelling Hats to other licenced Dealers, as herein mentioned),

ſhall ſell and deliver upon Sale, or cauſe to be ſold and delivered upon Sale, any Hat or Hats ſubject to the ſaid Stamp Duties by the ſaid recited Act impoſed, or ſhall receive or cauſe to be received any Thing or Value, by way of Barter or in Exchange for any Hat ſubject to the ſaid recited Duties, or any of them, wherein no Lining or Inſide Covering ſhall be affixed at the Time of ſuch Sale or Delivery, or wherein there ſhall be a Lining or Inſide Covering affixed, that ſhall not be marked or ſtamped according to the Directions of this Act, or that ſhall not be marked or ſtamped with a Mark or Stamp, placed and affixed in the Inſide of the Crown thereof, in ſuch Manner as to be viſible and conſpicuous therein, or that ſhall be marked or ſtamped with a Mark or Stamp of leſs Denomination or Value than by the ſaid recited Act and this Act is directed and required, under Pain that all and every ſuch Perſon and Perſons ſo offending ſhall forfeit and pay, for every ſuch Offence, the Sum of Ten Pounds, to be recovered and applied as herein-after is mentioned.

Perſons barter unlined Hats, or with unſtamped Linings, &c. on Penalty of 10*l.*

IX. And be it further enacted, That if any Perſon ſhall, from and after the ſaid Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, cut out or tear out, or cauſe to be cut or torn out, from any ſuch Hat as aforeſaid, the Lining or Inſide Covering thereof, or any Piece or Part of ſuch Lining or Inſide Covering, which Lining or Inſide Covering, or Piece or Part thereof, ſhall bear the Impreſſion of any Mark or Stamp provided by virtue of this Act, after the ſame Lining or Inſide Covering ſhall have been uſed or worn, or diſpoſed of with ſuch Hat or Hats, with an Intent to affix the ſame, or cauſe the ſame to be affixed, to any other Hat or Hats liable to any of the ſaid recited Duties, or with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, or ſhall, with like Intent, affix, or cauſe to be affixed, any Lining or Inſide Covering, or any Piece or Part of any Lining or Inſide Covering, bearing the Impreſſion of any ſuch Mark or Stamp, after the ſame ſhall have been uſed or worn, or ſold or diſpoſed of therewith, all and every the Perſon and Perſons ſo offending in any of the Particulars before mentioned, ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, to be recovered and applied as herein-after directed.

Penalty of 20*l.* for affixing ſtampt Linings, after having been uſed, to other Hats.

X. And be it further enacted, That, from and after the ſaid Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, if any Perſon or Perſons (other than licenced Dealers), buying Hats from other licenced Dealers as aforeſaid, ſhall receive on Sale, or if any Perſon or Perſons ſhall, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, wear or uſe any Hat ſubject to any of the Duties by the ſaid recited Act impoſed, wherein no Lining or Inſide Covering ſhall be affixed at the Time of ſuch Delivery, or if ſuch Hat, being ſo uſed or worn, wherein a Lining or Inſide Covering ſhall be affixed, ſhall not be marked or ſtamped according to the Directions of this Act, or ſhall not be marked or ſtamped with a Mark or Stamp placed therein in a viſible and conſpicuous Manner, then every ſuch Perſon offending therein, ſhall, for every ſuch Offence, forfeit and pay the Sum of Ten Pounds, to be recovered and applied as herein-after is directed.

Penalty of 10*l.* for receiving on Sale (except licenced Dealers from one another), or wearing Hats, without unſtampt Linings.

XI. Pro-

Licenced Dealers may ſend to the Office not leſs than a Dozen lined Hats to be ſtampt,

XI. Provided always, and be it further enacted, That any Dealer in Hats duly licenced in purſuance of this Act, may bring or ſend, or cauſe to be brought or ſent, to the ſaid Head Office, any Number of Hats not leſs than One Dozen at any One Time, whereon a Lining or Inſide Covering as aforeſaid ſhall then be affixed, to be marked and ſtamped with ſuch Marks and Stamps as aforeſaid as the Perſon or Perſons ſo licenced ſhall require, ſubject to ſuch Account of the Number of the Hats ſo brought, and of the Rates and Duties payable for the ſame, as herein-before is directed with reſpect to Linings brought to be ſtamped; and the ſaid Commiſſioners or their Officers ſhall cauſe the Lining or Inſide Covering of every ſuch Hat then affixed therein, to be marked and ſtamped in ſome conſpicuous and viſible Part thereof, according to the Directions herein-before contained, and the Perſon or Perſons ſo bringing ſuch Hats to be ſtamped ſhall pay, or cauſe to be paid, the Duties payable for the ſame, ſubject to the like Diſcount and Allowance as is herein directed to be made on Payment of the ſaid Duties; and that it ſhall and may be lawful for any Dealer or Dealers in Hats ſo licenced, during the Continuance of ſuch Licence, to ſell to any other Dealer or Dealers in Hats licenced in like Manner, any ſuch Hat or Hats, lined as aforeſaid, for the Purpoſe of ſelling the ſame again for Home Conſumption, or to any Perſon or Perſons whatever for Exportation, before ſuch Time as the Lining or Inſide Covering thereof ſhall have been marked or ſtamped in Manner before directed: Provided always, that nothing in this Act contained ſhall extend, or be conſtrued to extend, to ſubject any Perſon to the Penalty hereby impoſed, for uſing or wearing any Hat which ſhall have been duly ſtamped or marked according to the Directions of the ſaid recited Act, and which ſhall have been uſed or worn at any Time before the Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix: Provided alſo, that the Proof of ſuch Hat having been marked or ſtamped according to the Directions of the ſaid recited Act, or of its having been uſed or worn before the Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, ſhall lie on the Perſon accuſed.

and may ſell to other Dealers lined Hats for Sale for Home Conſumption, or to any Perſons for Exportation, without being ſtampt.

Perſons not liable to Penalty for wearing Hats ſtampt according to recited Act, if worn before *Aug.* 5, 1796.

Proof of Duty under recited Act having been paid, to lie on the Owner of the Hat.

XII. And be it further enacted, That if in any Action, Suit, or Information, for any Offence in uſing or wearing any Hat or Hats contrary to this Act, any Diſpute ſhall ariſe whether the Duty by the ſaid recited Act impoſed hath been duly paid for ſuch Hat or Hats, the Proof of the Fact that the Duty has been paid for ſuch Hat or Hats ſhall lie on the Owner of ſuch Hat or Hats, or Perſon accuſed of uſing or wearing the ſame contrary to this Act.

Perſons offending diſcovering the other Party, if convicted, freed from Penalty.

XIII. Provided always, and be it further enacted, That if any Perſon or Perſons, who ſhall offend againſt this Act, ſhall, before his, her, or their Conviction of or for ſuch Offence, diſcover the other Perſon or Perſons offending therein, the Perſon or Perſons ſo diſcovering ſhall be admitted to give Evidence againſt the Party informed againſt or proſecuted; and in caſe ſuch Perſon or Perſons ſo informed againſt or proſecuted be thereupon convicted, ſhall be freed and diſcharged from any Penalty or Penalties, Forfeiture or Forfeitures, by him, her, or them incurred for any Offence againſt this Act previous to ſuch Diſcovery.

Stamped Linings damaged, or Stamps un-

XIV. And be it further enacted, That if any Stamp or Mark impreſſed upon any Lining or Inſide Covering by virtue of this Act, or any Lining

or Inſide Covering whereon any ſuch Mark or Stamp is marked or ſtamped, ſhall be damaged in affixing the ſame in or to any Hat as aforeſaid, or in ſtamping the ſame, or otherwiſe, ſo as to be rendered unfit for Uſe, and ſuch Lining or Inſide Covering ſhall not have been uſed or worn, or ſold or diſpoſed of, with any Hat or Hats, or if any ſtamped Paper Tickets, provided under the ſaid recited Act, ſhall, from and after the paſſing of this Act, remain in the Poſſeſſion of any licenced Dealer in Hats which ſhall not have been uſed, or worn, or ſold, or diſpoſed of, with any Hat or Hats, it ſhall and may be lawful for any Perſon or Perſons licenced in purſuance of this Act, to bring all ſuch Linings or Inſide Coverings ſo damaged, or any Linings or Inſide Coverings having any damaged Marks or Stamps impreſſed thereon, or at any Time within One Calendar Month after the ſaid Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, to bring any ſuch ſtamped Paper Tickets which ſhall not have been uſed, or worn, or ſold, or diſpoſed of as aforeſaid, to the Commiſſioners for managing the ſaid Duties, at their Head Office, or to ſome Officer or Officers appointed by them; and the ſaid Commiſſioners, or the major Part of them, are hereby reſpectively empowered and required to examine upon Oath or ſolemn Affirmation, which Oath or ſolemn Affirmation the ſaid Commiſſioners, or the major Part of them, are hereby authorized to adminiſter, into all or any Circumſtances relating to the ſame, and upon due Proof made, to the Satisfaction of the ſaid Commiſſioners, or the major Part of them, of the Value of the reſpective Stamps brought to the ſaid Commiſſioners, and alſo that ſuch Linings or Inſide Coverings ſo damaged, or having impreſſed thereon any Marks or Stamps ſo damaged, and ſuch ſtamped Paper Tickets as aforeſaid, or any of them, have not, nor hath before been uſed or worn, or ſold or diſpoſed of with any Hat or Hats, then and in every ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners, or the major Part of them, to direct the proper Officer or Officers, and ſuch Officer or Officers is and are hereby required and directed, to cancel ſuch damaged Marks or Stamps impreſſed upon ſuch Linings or Inſide Coverings, and alſo to cancel ſuch ſtamped Paper Tickets, and to mark or ſtamp any Linings or Inſide Coverings in lieu thereof, with Marks and Stamps of the ſame Denomination and Value, without demanding or taking, directly or indirectly, any Sum or other Conſideration for ſo doing.

Under recited Act not uſed, may be cancelled by the Commiſſioners.

XV. And be it further enacted, That if any Perſon or Perſons ſhall, from and after the ſaid Fifth Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, hawk or carry about for Sale any Hat or Hats liable to any of the ſaid recited Duties, without any Lining or Inſide Covering affixed thereto or therein, or without a Lining or Inſide Covering duly marked and ſtamped with a Mark or Stamp viſible and conſpicuous on ſome Part thereof, as by this Act is directed, to denote the Payment of the Duty for the ſame at the Rate aforeſaid, it ſhall and may be lawful for any Perſon to ſeize, apprehend, and carry before any Juſtice of the Peace of the County, Riding, Diviſion, Shire, Stewartry, City, or Place, where ſuch Offence ſhall be committed, any ſuch Perſon or Perſons ſo offending; and every Perſon ſo ſeizing or apprehending ſuch Offender or Offenders, and carrying him, her, or them before ſuch Juſtice of the Peace as aforeſaid, upon Conviction of every ſuch Offender or Offenders,

Perſons carrying about Hats for Sale without Lining or not duly ſtampt, may be apprehended and carried before a Magiſtrate, and the Apprehender on Conviction of the Offender to be entitled to 40*s.*

by his, her, or their own Confeſſion, or by the Oath or Oaths of One or more credible Witneſs or Witneſſes, and producing a Certificate of ſuch Conviction under the Hand of ſuch Juſtice, which Certificate the ſaid Juſtice is hereby required to give (without Fee to be taken for the ſame), ſhall be entitled to a Reward of Forty Shillings, to be paid by the Receiver General of His Majeſty's Stamp Duties; and it ſhall and may be lawful for any ſuch Juſtice of the Peace to commit every ſuch Offender, ſo apprehended and convicted as aforeſaid, to the Houſe of Correction, for any Time not exceeding Six nor leſs than Two Calendar Months, as to ſuch Juſtice ſhall ſeem meet.

Offenders may be committed to the Houſe of Correction.

Diſcount to be made on purchaſing Stamps to the Amount of 10 *l.*

XVI. And be it further enacted, That the ſaid Commiſſioners for the Time being, appointed to manage the Duties upon ſtamped Vellum, Parchment, and Paper, ſhall allow and pay to the reſpective Perſons that ſhall purchaſe Stamps at the Head Office, to the Amount of Ten Pounds at any One Time, in purſuance of this Act, ſuch Allowance by way of Diſcount, as the Commiſſioners of His Majeſty's Treaſury ſhall from Time to Time direct, upon the preſent Payment of the ſaid Duty or Duties upon the ſaid Stamps ſo to them ſupplied.

Price of Hats in Bargains or Bills to be diſtinguiſhed from Duties.

XVII. And be it further enacted, That where any Perſon or Perſons ſhall make any Bargain for the Sale of any Hat or Hats, ſubject to the Duties by the ſaid recited Act impoſed, or ſhall deliver in any Bill or Charge for any ſuch Hat or Hats ſold, ſuch Perſon and Perſons reſpectively ſhall diſtinguiſh the Price of every ſuch Hat from the Amount of the Duty payable thereon, and ſhall, in every ſuch Bill or Charge, alſo make a diſtinct and ſeparate Charge for the Stamp or Stamps which ſhall have been impreſſed upon the Linings or Inſide Coverings of ſuch Hat or Hats ſo charged in ſuch Bill.

Hats, not leſs than a Dozen in a Package, may be exported unlined, or with unſtampt Linings.

XVIII. And be it further enacted, That it ſhall and may be lawful to and for any Perſon or Perſons to export from the lawful Quays, in the lawful Hours, and in the Manner herein directed, any Number of Hats, not leſs in Quantity than One Dozen in any One Package, either lined or unlined, and if lined, then without the ſame being ſtamped or marked, as by this Act is directed.

Perſons counterfeiting Stamps, &c. guilty of Felony.

XIX. And be it further enacted, That if any Perſon or Perſons ſhall counterfeit or forge, or procure to be counterfeited or forged, any Stamp or Mark directed to be allowed or uſed, or provided, made, or uſed, in purſuance of this Act, or ſhall counterfeit or reſemble the Impreſſion of the ſame, with Intent to defraud His Majeſty, His Heirs or Succeſſors, or ſhall utter, vend, or ſell, or expoſe to Sale, or cauſe or procure to be uttered, vended, or ſold, or expoſed to Sale, any Piece of Silk, Linen, or other Material or Thing, with ſuch Counterfeit Mark or Stamp thereon, knowing ſuch Mark or Stamp to be counterfeited, or if any Perſon ſhall privately or fraudulently uſe any Stamp or Mark, directed or allowed to be uſed by this Act, with Intent and Deſign to defraud His Majeſty, His Heirs and Succeſſors, of any of the ſaid Duties, then every ſuch 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.

XX. And

XX. 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 any Stamp Duties, except in Cases where other Powers, Penalties, or Provisions are made or prescribed by this Act in lieu thereof, shall be of full Force and Effect with Relation to the Rates and Duties by this Act imposed, and shall be applied and put in Execution for raising, levying, collecting, and securing the said Rates and Duties by this Act 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 repeated in this present Act.

Powers of former Acts relating to Stamp Duties to extend to this Act.

XXI. And be it further enacted, That all pecuniary Penalties hereby imposed shall be divided and distributed (if sued for within the Space of Six Calendar Months from the Time of any such Penalties being incurred), in Manner following; that is to say, One Moiety thereof to His Majesty, His Heirs and Successors, and the other Moiety thereof to the Person or Persons who shall inform or sue for the same.

Application of Penalties.

XXII. And be it further enacted, That all pecuniary Penalties imposed on any Person or Persons for Offences committed against this Act, shall and may be sued for and recovered, with full Costs of Suit, in His Majesty's Court of Exchequer at *Westminster*, for Offences committed in *England*, and in His Majesty's Court of Exchequer in *Scotland*, for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, Privilege, Wager of Law, or more than One Imparlance shall be allowed.

Recovery of Penalties.

XXIII. Provided also, and be it further enacted, 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, which said Justice of the Peace is hereby authorized and required, upon any Information exhibited, or Complaint made in that Behalf, at any Time within Six Calendar Months after such Offence shall have been committed against this Act, to summon the Party accused, and also the Witness or Witnesses on either Side, and shall examine into the Matter of Fact, and upon due Proof made thereof, either by the voluntary Confession of the Party, or by the Oath of One or more credible Witness or Witnesses, (which Oath he is hereby empowered to administer), to give Judgement or Sentence for the Penalty or Forfeiture, according as in or by this Act is directed, (all which Penalties and Forfeitures so adjudged shall be divided and distributed, One Moiety thereof to the Informer or Informers who shall prosecute for the same, and the other Moiety thereof, the necessary Charges for the Recovery thereof being first deducted, shall be paid to the Use of His Majesty, His Heirs and Successors, in the Manner herein-after directed), and to award and issue out his Warrant, under his Hand and Seal, for levying any such pecuniary Penalties or Forfeitures so adjudged, on the Goods of the Offender or Offenders, 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 Goods of the Offender cannot be found sufficient to answer the Penalty

Justices may hear and determine Offences subjecting to pecuniary Penalties, and levy the same by Distress.

Offenders may be committed for Want of Diſtreſs.

Penalty or Penalties, to commit the ſaid Offender or Offenders to the Houſe of Correction, there to remain for the Space of Three Calendar Months, unleſs ſuch pecuniary Penalty or Penalties ſhall be ſooner paid and ſatisfied; and if any Perſon or Perſons ſhall find him or herſelf, or themſelves, aggrieved by the Judgement of any ſuch Juſtice, then he, ſhe, 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, wherein the Offence was committed, who are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the ſame; and in caſe the Judgement ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtices of the Peace to award the Perſon or Perſons ſo appealing to pay ſuch Coſts, occaſioned by ſuch Appeal, as to them the ſaid Juſtices ſhall ſeem meet.

Appeal may be made to the Quarter Seſſions.

Penalty of 5 *l.* on Witneſſes for Default.

XXIV. 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 or Juſtices of the Peace, touching any of the Matters relative to this Act, either on the Part of the Proſecutor, or of the Perſon or Perſons accuſed, and ſhall neglect or refuſe to appear at the Time and Place to be for that Purpoſe appointed, without a reaſonable Excuſe for ſuch his, her, or their Neglect or Refuſal, to be allowed of by ſuch Juſtice or Juſtices of the Peace before whom the Proſecution ſhall be depending, that then every ſuch Perſon ſhall forfeit, for every ſuch Offence, the Sum of Five Pounds, to be levied and paid in ſuch Manner, and by ſuch Means, as in and by this Act is directed as to other Penalties.

Juſtices to cauſe Conviction to be made out in the following

XXV. And, in order to avoid frivolous and vexatious Appeals, be it further enacted, 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 like Effect, *mutatis mutandis*, which Conviction ſhall be good and effectual, to all Intents and Purpoſes, without ſtating the Caſe, or the Facts or Evidence, in any more particular Manner; (that is to ſay),

Form.

'BE it remembered, That on the Day of in the Year of our Lord *A. B.* of in the County of was convicted before me *C. D.* One of His Majeſty's Juſtices of the Peace for the ſaid County, reſiding near to the Place where the Offence was committed, for that the ſaid *A. B.* on the Day of now laſt paſt, at the of in the ſaid County of did [*Here ſtate the Offence againſt the Act*] contrary to the Statute in that Caſe made and provided. Given under my Hand and Seal, the Day of

Convictions to be returned to the Quarter Seſſions to be filed.

Which Conviction the ſaid Juſtice ſhall cauſe to be written 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 Clerk of the Peace, and there

there to remain and be kept among the Records of the ſame County, Riding, Diviſion, Shire, Stewartry, or Place; Provided always 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, the reaſonable Coſts 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 do not reduce the Penalties to leſs than One Moiety of the Penalties incurred, over and above the ſaid Coſts and Charges, any Thing contained in this Act to the contrary notwithſtanding; and ſuch Conviction ſhall not be removed by *Certiorari* into any Court whatſoever.

Juſtice may mitigate Penalties.

Convictions not removeable.

XXVI. And be it further enacted, That at the End of every Quarter of a Year after the paſſing of this Act; (that is to ſay), on the Tenth Day of *October*, the Fifth Day of *January*, the Fifth Day of *April*, and the Fifth Day of *July*, in every Year, there ſhall be ſet apart, at the Receipt of His Majeſty's Exchequer, out of the Monies ariſing from the Duties on Hats granted by the ſaid recited Act, the Sum of Two thouſand three hundred and ſixty-nine Pounds Seventeen Shillings and Ninepence, being One Fourth Part of the Average Yearly Produce for Three Years next before and ending on the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-five, of the ſaid Duties; and that after ſetting apart ſuch Quarterly Sums as aforeſaid, the Remainder of the Monies ariſing from the ſaid Duties 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 during the Space of Ten Years next enſuing, there ſhall be provided and kept, in the Office of the Auditor of the ſaid Receipt, a Book or Books, in which all the Surplus Monies ariſing from the ſaid Duties, and paid into the ſaid Receipt, ſhall, together with any Monies ariſing from any 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.

2,369*l.* 17*s.* 9*d.* to be ſet apart Quarterly out of the Duties granted by recited Act, and the Remainder to be applied in defraying the increaſed Charge occaſioned by any Loan of this Seſſion, and for 10 Years, with other Duties granted for the ſame Purpoſe, kept ſeparate from all other Monies.

XXVII. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons, for any Thing done in purſuance of this Act, then and in every ſuch Caſe the ſaid Action or Suit ſhall be commenced within Six Calendar Months after the Fact committed, and not afterwards, and ſhall be brought in the County or Place where the Cauſe of Action ſhall ariſe, and not elſewhere; and the Defendant or Defendants in ſuch Action or Suit to be brought may plead the General Iſſue, and give this Act and the ſpecial Matter in Evidence at any Trial to be had thereupon, and that the ſame was done in purſuance and by the Authority of this Act; and if it ſhall appear to be ſo done, or if any ſuch Action or Suit ſhall be brought after the Time before limited for bringing the ſame, or ſhall be brought in any other County, City, or Place than as aforeſaid, then and in every ſuch Caſe the Jury ſhall find for the Defendant or Defendants; and if upon ſuch Verdict, or if the Plaintiff or Plaintiffs ſhall become nonſuit, or diſcontinue his, her, or their Action, or if a Verdict ſhall paſs againſt the

Limitation of Actions.

General Iſſue.

Plaintiff or Plaintiffs, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall and may recover Treble Coſts, and have the like Remedy for the ſame, as any Defendant or Defendants hath or have for Coſts of Suit in other Caſes by Law.

Treble Coſts.

FINIS.