ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. XIX.

An Act for the more effectually ſecuring the Stamp Duties on Indentures, Leaſes, Bonds, and other Deeds. [28th *December* 1796.]

WHEREAS by an Act, paſſed in the Nineteenth Year of the Reign of His preſent Majeſty, certain Proviſions are made to prevent the Revenue of Stamps from being defrauded by the Practice of inſerting in One Skin of Parchment more than the uſual and accuſtomed Quantity of Words, which had been allowed to be after the Rate of Fifteen Common Law Sheets, containing Seventy-two Words in each Sheet; which Proviſions have not been found effectual: And whereas it is expedient that the Proviſions of the ſaid Act ſhould be repealed, and other Proviſions made for more effectually ſecuring the ſaid Duties, and that the Monies ariſing by any Increaſe of Stamps to be uſed in purſuance of this Act, ſhould be applied in the Manner herein directed; We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, as well for the Purpoſes aforeſaid as towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and making a permanent Addition to the Publick Revenue, 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

Preamble. 19 *Geo.* III. Cap. 66, recited.

From *Jan.* 5, 1797, the Number of Stamps for any Indenture, *etc.* to be calculated in the Manner herein ſpecified.

from and after the Fifth Day of *January* One thouſand ſeven hundred and ninety-ſeven, the Number of Stamps required to be put on every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Indenture, Leaſe, Bond, or other Deed ſhall be engroſſed, printed, or written, ſhall be calculated according to the Number of Common Law Sheets engroſſed, printed, or written thereon, each Common Law Sheet containing Seventy-two Words, in Manner following; that is to ſay, Where the Quantity of Words engroſſed, printed, or written, on any Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, ſhall not exceed Fifteen ſuch Common Law Sheets, One Stamp; and where the Quantity or Number of Words engroſſed, printed, or written thereon, ſhall amount unto Thirty ſuch Common Law Sheets, Two Stamps; and ſo progreſſively One further Stamp for every Fifteen ſuch Common Law Sheets above the Number of Thirty ſuch Common Law Sheets contained therein: Provided always, That if the Quantity or Number of Words engroſſed, printed, or written thereon, ſhall, after calculating in Manner aforeſaid every Amount of Fifteen Common Law Sheets contained therein, exceed the Number of ſuch Common Law Sheets ſo calculated by a leſs Quantity of Words than other Fifteen ſuch Common Law Sheets, no further Stamp ſhall be required for ſuch Exceſs above the Number of Common Law Sheets ſo calculated; and that in every ſuch Caſe the Stamps required to be put on any ſuch Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any Indenture, Leaſe, Bond, or other Deed ſhall be engroſſed, printed, or written, ſhall be of the ſame Value or Denomination reſpectively, and ſhall be ſuch Stamps which have been or ſhall be provided or directed to be uſed to denote the Duties payable on ſuch Indenture, Leaſe, Bond, or other Deed, according to the Laws now in force, or hereafter to be in force.

Schedules to be deemed Part of Indentures, *&c.*

II. And be it further enacted, That every Schedule or other Inſtrument annexed unto any Indenture, Leaſe, Bond, or other Deed and Indorſement made thereon, ſhall, in eſtimating the Number of Stamps required by virtue of this Act to be put thereon, be deemed as Part of ſuch Indenture, Leaſe, Bond, or other Deed; and the Quantity or Number of Words contained therein ſhall be calculated as if the ſame were contained in ſuch Indenture, Leaſe, Bond, or other Deed.

Any Perſon not bringing Indentures not duly ſtampt, to be ſo ſtampt, to forfeit 20 *l.*

III. And be it further enacted, That if any Attorney, Solicitor, Clerk, Officer, or other Perſon, ſhall engroſs, print, or write, or cauſe to be engroſſed, printed, or written, any Indenture, Leaſe, Bond, or other Deed, on Vellum, Parchment, or Paper, not duly ſtamped according to the Directions of this Act, and ſhall neglect to bring the ſame to be duly ſtamped in the Manner and within the Time hereby directed and allowed for ſtamping the ſame, every ſuch Attorney, Solicitor, Clerk, Officer, or other Perſon, ſhall forfeit and pay the Sum of Twenty Pounds; and no ſuch Indenture, Leaſe, Bond, or other 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 Indenture available unleſs duly ſtampt.

Blank Indentures, *etc.* which have been ſtampt, but

IV. And be it further enacted, That every Indenture, Leaſe, Bond, or other Deed, which ſhall have been ſtamped with one Stamp on every Skin or Piece of ſuch Vellum or Parchment, or on every Sheet or Piece of

ſuch Paper, before any Matter or Thing ſhall have been engroſſed, printed, or written thereon, and ſhall not be ſtamped as by this Act is directed, which ſhall be brought at any Time before the Execution thereof, or within the Space of One Calender Month after the Date thereof, to the Head Office of the Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, may be ſtamped as this Act requires, on Payment of the Duty for the ſame; and that, upon bringing any Indenture, Leaſe, Bond, or other Deed, to be ſtamped as aforeſaid, the Officer appointed by the ſaid Commiſſioners ſhall calculate the Duty payable thereon, and the Number of Stamps required by this Act to be put thereon, and ſhall write in Words at length upon the Margent of each Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, whereon the ſame ſhall be engroſſed, printed, or written, the Number of Common Law Sheets contained therein, and the Day on which ſuch Payment ſhall be made, and ſhall ſubſcribe his Name thereto; and in caſe the Duty ſhall be ſo paid at the ſaid Head Office, then the Indenture, Leaſe, Bond, or other Deed, ſo brought to be ſtamped, ſhall, on Payment of the ſaid Duty, be ſtamped with ſuch Number of Stamps as the Caſe ſhall require; and in caſe the Duty ſhall be ſo paid at any other Office to be appointed by the ſaid Commiſſioners, the Indenture, Leaſe, Bond, or other Deed, whereon the Duty ſo payable, and the Number of Words ſo contained therein ſhall have been calculated and written, ſhall be tranſmitted within the Space of Twenty-one Days from the Day of Payment of ſuch Duty to the Head Office to be ſtamped, and the ſame ſhall be ſtamped accordingly with ſuch Number of Stamps as the Caſe ſhall require; and if the Perſon paying ſuch Duty at any ſuch Office to be appointed as aforeſaid, ſhall be deſirous that the ſame ſhall be tranſmitted to the ſaid Head Office by the Officer to whom ſuch Duty ſhall be paid, and ſhall leave the ſame with ſuch Officer for ſuch Purpoſe, ſuch Officer ſhall, upon Requeſt, ſign and deliver an Acknowledgement that ſuch Indenture, Leaſe, Bond, or other Deed, has been left with him for ſuch Purpoſe, and ſhall tranſmit ſuch Indenture, Leaſe, Bond, or other Deed, to the ſaid Head Office to be ſtamped as aforeſaid, and the ſame ſhall be returned to ſuch Officer as ſoon as conveniently may be after the ſtamping thereof, and ſuch Officer ſhall deliver back the ſame to the Perſon entitled thereto, upon Re-delivery to him of the Acknowledgement which he ſhall have given for the ſame, if any ſhall have been given.

not according to this Act, may be properly ſtampt within a limited Time.

Officer to calculate the Duty on Indentures, &c. and write on them certain Particulars.

On Payment of Duty at the Head Office, Indentures, &c. to be ſtampt; and at other Offices, Indentures, &c. to be tranſmitted to the Head Office within 21 Days for that Purpoſe.

Officer receiving Duty to acknowledge Receipt of Indentures, &c. for Tranſmiſſion, &c.

V. Provided always, and be it further enacted, That it ſhall be lawful to carry any ſuch Indenture, Leaſe, Bond, or other Deed, at any Time within Six Calendar Months after the Date thereof, to the ſaid Head Office to be ſtamped in like Manner, paying the Duty for the ſame, and alſo the further Sum of Ten Pounds by Way of Penalty, and alſo to carry the ſame to the ſaid Head Office to be ſtamped in like Manner at any Time after the Expiration of the ſaid Six Months, on Payment of the Duty for the ſame, and alſo the further Sum of Ten Pounds for every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, whereon ſuch Indenture, Leaſe, Bond, or other Deed or Matter or Thing aforeſaid, ſhall be engroſſed, printed, or written, by Way of Penalty for not having before cauſed the ſame to be duly ſtamped according to the Directions of this Act.

Indentures, &c. may be ſtampt at the Head Office at any Time, on Payment of the Duty and a Penalty.

In Actions brought for engroſſing Indentures, *etc.* contrary to this Act, and not brought to be ſtampt within a Month after Date, the Plaintiff to recover though afterwards ſtampt.

VI. Provided always, and be it further enacted, That where any Action ſhall be commenced againſt any Perſon for engroſſing, printing, or writing, any Indenture, Leaſe, Bond, or other Deed, contrary to the Directions of this Act, which ſhall not be brought to the ſaid Head Office to be ſtamped within One Calendar Month after the Date thereof, and ſuch Action ſhall be proſecuted with Effect, the ſame ſhall not be delayed, prejudiced, defeated, or barred, by reaſon of the Payment of any Duty or Penalty on ſtamping the ſame, or of the ſame being ſtamped after the Commencement of ſuch Action, but that the Plaintiff or Plaintiffs therein ſhall be entitled to recover as if ſuch Duty and Penalty had not been paid, or ſuch Stamp or Stamps had not been put thereon after the Commencement of ſuch Action.

Penalty of 100 *l.* for adding to Indentures, *etc.* after the Duty has been calculated, and before ſtampt, *&c.*

VII. And be it further enacted, That if any Perſon ſhall add any Word in any ſuch Indenture, Leaſe, Bond, or other Deed, after the Officer to be appointed by the ſaid Commiſſioners ſhall have calculated the Duty payable thereon, and before the ſame ſhall be duly ſtamped, according to the Directions of this Act, or ſhall alter any Word or Letter in any Writing hereby required to be made, by the Officer to be appointed by the ſaid Commiſſioners, on the Margent of ſuch Indenture, Leaſe, Bond, or other Deed, after ſuch Officer ſhall have ſigned the ſame according to the Directions of this Act, or ſhall knowingly utter or publiſh as true any ſuch Indenture, Leaſe, Bond, or other Deed, with ſuch Word added thereto, or any ſuch altered Writing, with Intent to defraud His Majeſty, His Heirs or Succeſſors, or any other Perſon or Perſons, then and in ſuch Caſe every Perſon ſo adding, altering, uttering, or publiſhing as aforeſaid, ſhall forfeit and pay the Sum of One hundred Pounds.

All Acts relating to Stamp Duties, not hereby altered, to be applied to this Act.

VIII. And be it further enacted, That all Powers, Proviſoes, Articles, Clauſes, Allowances, and all Matters and Things preſcribed or appointed by any former 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 ſeveral Matters and Things by this Act preſcribed or directed, and ſhall be applied and put in Execution for the enforcing the Regulations of this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame had ſeverally and reſpectively been hereby re-enacted.

Application and Recovery of Penalties ſued for in Four Months.

IX. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed ſhall, if ſued for within the Space of Four Calendar Months from the Time of ſuch Penalties or Forfeitures 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*, or 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, Privilege, Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, or His Majeſty's Advocate in *Scotland*, in caſe it ſhall appear to

Where Penalty appears to have been

his Satisfaction that any ſuch Penalty or Forfeiture was incurred without any Intention of Fraud, to ſtay all further Proceedings, by entering a *Noli Proſequi*, or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

incurred without Fraud, Proceedings may be ſtopt.

X. 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*, and of His Majeſty's Advocate in *Scotland*, by Information in the Courts of Exchequer in *England* and *Scotland* reſpectively; and in every Caſe where ſuch Information ſhall be proſecuted as aforeſaid, 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 His Majeſty's Receiver General of Stamp Duties for the Time being, any Law, Uſage, or Cuſtom, to the contrary notwithſtanding; and that, in any Caſe where the Whole of ſuch 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 Reward as they ſhall think fit, not exceeding One Moiety of the Penalties or Forfeitures ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout, to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto, as an Informer or Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Recovery and Application of Penalties, not ſued for in Four Months.

Penalties to His Majeſty to be paid to the Receiver General of Stamp Duties.

Informers may be rewarded out of Penalties to His Majeſty.

XI. And be it further enacted, That, from and after the paſſing of this Act, out of the Monies that ſhall be paid into the Receipt of His Majeſty's Exchequer, of the Duties impoſed by any former Acts of Parliament, on every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Indenture, Leaſe, Bond, or other Deed, ſhall be engroſſed, printed, or written, in purſuance of any ſuch Act or Acts, or any other Act or Acts of Parliament, or any of them, the Sum of Thirty-nine thouſand one hundred and fifty-one Pounds and Five Shillings, being One-fourth Part of the Sum of One hundred and fifty-ſix thouſand ſix hundred and five Pounds, the annual average Produce for Three Years, ending the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-four, of the Whole of the ſaid Duties, ſhall Quarterly, on the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January*, in every Year, during the Period of Ten Years, be ſet apart from the Remainder of the ſaid Monies; and that after ſetting apart at the ſaid Receipt of Exchequer, at the End of each ſuch Quarter, the Sum of Thirty-nine thouſand one hundred and fifty-one Pounds and Five Shillings, the ſaid Remainder of the ſaid Monies ariſing, or to ariſe, of the ſaid ſeveral Duties impoſed by the ſaid former Acts, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charges occaſioned by any Loan made, or to be made, or any Stock 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

Application of Duties on Indentures, &c. under former Acts.

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.

Recited Act in Part repealed.

XII. And be it further enacted, That ſo much of the ſaid Act paſſed in the Nineteenth Year of the Reign of His preſent Majeſty, as relates to the engroſſing, printing, or writing, on any Skin of Vellum or Parchment, or Sheet or Piece of Paper, any Indenture, Leaſe, Bond, or other Deed, or to any of the Matters for which Proviſion is made by this Act, ſhall be, and is hereby repealed.

FINIS.