ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. XLIII.

An Act for granting to His Majesty certain Stamp Duties on Appraisements and on Licences to Appraisers in *Great Britain*. [5th *May* 1806.]

Most Gracious Sovereign,

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 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 hereinafter 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 *July* One thousand eight hundred and six, there shall be paid, throughout *Great Britain*, unto and for the Use of His Majesty, His Heirs and Successors, for and upon every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper upon which any Valuation or Appraisement, or the Amount of any Valuation or Appraisement of any Estate, Property, or Effects Real or Personal, or of any Interest in Possession

From July 5, 1806, the Stamp Duties herein mentioned on Appraisements shall be paid.

ſion or Reverſion, Remainder or Contingency in any Eſtate or Property Real or Perſonal ſhall be written or ſet down in Figures where the Amount of ſuch Valuation or Appraiſement ſhall not exceed Fifty Pounds, a Stamp Duty of Two Shillings and Sixpence; and where the ſame ſhall exceed Fifty Pounds and not exceed One hundred Pounds, a Stamp Duty of Five Shillings; and where the ſame ſhall exceed One hundred Pounds and not exceed Two hundred Pounds, a Stamp Duty of Ten Shillings; and where the ſame ſhall exceed Two hundred Pounds and not exceed Five hundred Pounds, a Stamp Duty of Fifteen Shillings; and where the ſame ſhall exceed Five hundred Pounds, a Stamp Duty of Twenty Shillings; and upon every Piece of Vellum or Parchment, or Sheet or Piece of Paper whereon any Licence of any Appraiſer ſhall be written or printed, a Stamp Duty of Six Shillings.

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

II. And be it further enacted, That for the better and more effectual levying and collecting all the ſaid Duties 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, Parchments and Paper, who, or the major Part of them, are hereby required and empowered to employ ſuch Officers under them for that Purpoſe, and to allow ſuch incidental Charges as may be neceſſary, and to provide and uſe ſuch Stamps to denote the ſaid ſeveral Duties as ſhall be requiſite in that Behalf, and to do all other Things neceſſary to be done for putting this Act in Execution with relation to the ſaids Rates and Duties herein-before granted, in the like and in as full and ample a Manner as they, or the major Part of them, are or is authorized to put in Execution any former Law concerning ſtamped Vellum, Parchment, and Paper.

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

III. And be it further enacted, That all Powers, Proviſions, Articles, and 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, ſhall be of full Force and Effect with relation to the Rates and Duties hereby impoſed, and ſhall be applied and put in Execution for raiſing, levying, collecting, and ſecuring the ſaid new Rates and Duties hereby impoſed, according to the true Intent and Meaning of this Act, as fully to all Intents and Purpoſes as if the ſame had ſeverally and reſpectively been hereby enacted with relation to the ſaid new Rates and Duties hereby impoſed.

Perſons appraiſing Property for Hire, to be deemed Appraiſers.

IV. And be it further enacted, That every Perſon who ſhall value or appraiſe any Eſtate or Property Real or Perſonal, or any Intereſt in Poſſeſſion or Reverſion, Remainder, or Contingency in any Eſtate or Property Real or Perſonal, or any Goods, Merchandize, or Effects of whatſoever Kind or Deſcription the ſame may be, for or in Expectation of any Hire, Gain, Fee, or Reward or valuable Conſideration to be therefore paid him, ſhall be deemed and taken to be an Appraiſer within the Proviſions of this Act to all Intents and Purpoſes.

Appraiſers to take out a Licence,

V. And be it further enacted, That no Perſon ſhall exerciſe the Calling or Occupation of an Appraiſer, or act as ſuch within the Intent and Meaning of this Act, without taking out a Licence in Manner herein-

after mentioned, and every such Licence shall state the true Name, and Place of Abode of the Person taking out the same; and it shall be lawful for any Two or more of His Majesty's Commissioners appointed for managing the Duties arising by Stamps on Vellum, Parchment, and Paper, or for any Person duly authorized by such Commissioners, or the major Part of them, to grant such Licences; and every such Licence issued between the Fifth Day of *July* and the Fifth Day of *August* in any Year shall bear Date on the Sixth Day of *July*; and every such Licence issued at any other Time, shall bear Date the Day on which the same shall be issued; and every such Licence shall continue in force from the Day of the Date thereof until the Fifth Day of *July* then next following.

Penalty of 50 l.

VI. And be it further enacted, That, from and after the Fifth Day of *July* in the Year One thousand eight hundred and six, no Person shall appraise or value any Estate or Property, or Effects Real or Personal, or any Interest in Possession or Reversion, Remainder or Expectancy in any Estate or Property Real or Personal for or in Expectation of Hire or Reward without being so licensed as aforesaid, on Pain of forfeiting for every such Offence the Sum of Fifty Pounds.

But Auctioneers duly licensed, may act as Appraisers without taking out Licence.

VII. Provided always, and be it further enacted, That all Persons who shall be duly licensed according to Law to act as Auctioneers shall and may act as Appraisers, without taking out any other Licence in pursuance of this Act, any Thing in this Act contained to the contrary notwithstanding.

Penalty of 50 l. on Appraisers neglecting to set down every Appraisement made by them on Paper duly stamped.

VIII. And be it further enacted, That every Appraiser shall write or set down in Words or Figures every Valuation or Appraisement made by him, or any Person for him, and the full Amount thereof, and within Fourteen Days after the making thereof, deliver the same to his Employer so written or set down upon Vellum, Parchment, or Paper duly stamped according to the Provisions of this Act, on Pain of forfeiting for any Neglect therein, or for delivering any Valuation or Appraisement, or the Amount of any Valuation or Appraisement, on any Vellum, Parchment, or Paper not duly stamped as aforesaid, the Sum of Fifty Pounds.

Persons employing Appraisers not to receive Appraisements without the proper Stamp, on Penalty of 20 l.

IX. And be it further enacted, That no Person who shall employ any Appraiser to make any Appraisement or Valuation as aforesaid shall receive, or take, or pay, or make any Compensation for the making of any such Appraisement or Valuation as aforesaid, unless the same shall be written or set down in Words or Figures upon Vellum, Parchment, or Paper duly stamped according to the Provisions of this Act, on Pain of forfeiting for every such Offence the Sum of Twenty Pounds.

When Appraisements extend to more than one Piece of Paper, etc. only one Stamp to be used.

X. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to require any Stamp upon any Piece of Vellum, Parchment, or Paper, whereon shall be written or set down any Valuation or Appraisement extending to more than One Piece of Vellum, Parchment, or Paper, other than and except the Piece upon which the aggregate Amount of the Value of the Articles contained in such Valuation or Appraisement shall be written or set down.

XI. And

Appraiſemens made in purſuance of any Order of the Court of Admiralty, etc. not to be charged with the Duty.

XI. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with any Stamp Duty any Vellum, Parchment, or Paper upon which any Valuation or Appraiſement made in purſuance of any Order of any Court of Admiralty, Vice Admiralty, or any Court of Appeal, from any Sentence, Adjudication, or Judgement of ſuch Court, ſhall be written or ſet down.

Duties to be paid into the Exchequer, and carried to the Conſolidated Fund.

XII. And be it further enacted, That all the Monies ariſing by the Duties granted by this Act ſhall be paid 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 (after deducting the neceſſary Charges of raiſing, collecting, and accounting for the ſame) into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, at ſuch Time and in ſuch Manner as other Duties on ſtamped Vellum, Parchment, and Paper are by Law directed to be paid; and that the Money ſo paid into the ſaid Receipt as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Accounts to be kept and annually laid before Parliament.

XIII. Provided always, and be it further enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being ſhall, for the Period of Ten Years from the Commencement of this Act, cauſe a ſeparate and diſtinct Account of the Duties granted by this Act to be prepared and annually laid before Parliament, purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain Publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in uſe*; and the Monies ariſing from the ſaid Duties ſhall be deemed a permanent Increaſe to the Publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made or Stock created, by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

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