ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XXVIII.

An Act for granting to His Majesty additional Stamp Duties in *Great Britain* on certain Legacies.

[5th *April* 1805.]

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 for defraying 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 Duties 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 all Legacies, specifick or pecuniary, or of any other Description, whether the same be charged upon or payable out of any Real or Personal Estate. and upon all Residues or Shares of Personal Estate left by any Will or Testamentary Instrument, or divided by force of the Statute of Distributions, or the Custom of any Province or Place, and upon Monies, or Residues or Shares of Monies, arising from the Sale of Real Estates, by any Will or Testamentary Instrument directed to be sold, the respective Duties following; that is to say,

The following Duties on Legacies shall be paid.

Upon every Legacy, specifick or pecuniary, or of any other Description, of the Amount or Value of Twenty Pounds or more, given by any Will or

Duties upon Legacies for the Benefit of

Children and their Descendants.

or Testamentary Instrument, for the Benefit of any Child, or Descendant of any Child, and charged upon or given out of any Real or Personal Estate, or Monies arising from the Sale of any Real Estate, and upon the clear Residue, and every Part of the clear Residue of the Personal Estate of every Person dying testate or intestate, and upon every Part of the clear Residue devised to any Person or Persons, of any Monies arising, or that may arise, by the Sale of any Real Estate, by any Will or Testamentary Instrument directed to be sold, provided such Person shall leave any Personal Estate, or Real Estate or Estates so directed to be sold, of the clear Value of One hundred Pounds or upwards, in the Whole, after deducting Debts, Funeral Expences, and other Charges and Legacies, (if any), the Sum of One Pound for every One hundred Pounds of the Value of any such Legacy or Residue, or Part or Share of Residue, and so after the same Rate for any greater or less Sum:

Duty upon Legacies out of Real Estates, and which, if payable out of Personal Estates, would be liable to the Duties of 2*l.* 10*s.*, 4*l.*, and 5*l.* per Cent. under 44 G. 3. c. 98.

Upon every Legacy of the Amount or Value of Twenty Pounds or more, by any Will or Testamentary Instrument charged upon or given out of any Real Estate, or Monies arising from the Sale of any Real Estate directed to be sold, of the clear Value of One hundred Pounds or upwards, and upon such Monies, and the clear Residue, and every Part or Share of the clear Residue of such Monies, after Payment of Debts, Funeral Expences, and other Charges and Legacies, if any, and which, if payable or arising out of any Personal Estate, would, by virtue of an Act passed in the Forty-fourth Year of the Reign of His Majesty, intituled, *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper, in* Great Britain, *and to grant new and additional Duties in lieu thereof*, have been chargeable with any of the Duties of Two Pounds Ten Shillings, Four Pounds, and Five Pounds, in the said Act mentioned, the like Duty of Two Pounds Ten Shillings, Four Pounds, and Five Pounds respectively for every One hundred Pounds of the Value or Amount of such Legacy, or Residue, or Part or Share of Residue, and so after the same Rate for any greater or less Sum:

Duty upon Legacies out of Personal Estates for which a Duty of 8*l.* per Cent. is now payable.

Upon every Legacy, specifick or pecuniary, arising out of any Personal Estate, and upon the Residue, and every Part of the clear Residue of any Personal Estate, for which a Duty of Eight Pounds for every One hundred Pounds is now payable under the said recited Act, an additional Duty of Two Pounds, and so after the same Rate for any greater or less Sum:

Duty upon Legacies out of Real Estates, and which, if payable out of Personal Estates, would be liable to a Duty of 8*l.* per Cent.

Upon every Legacy of the Amount or Value of Twenty Pounds or more, by any Will or Testamentary Instrument charged upon or given out of any Real Estate, or Monies arising from the Sale of any Real Estate directed to be sold, of the clear Value in the Whole of One hundred Pounds and upwards, and upon the clear Residue, and every Part or Share of the clear Residue of such Monies, after deducting Debts, Funeral Expences, and other Charges and Legacies, if any, and which shall be given for the Benefit of any Person whose Legacy or Residue, or Part or Share of Residue, if arising out of any Personal Estate, would be now chargeable with a Duty of Eight Pounds *per Centum* under the said recited Act, a Duty of Ten Pounds for every One hundred Pounds of the Value or Amount of such Legacy or Monies, or Residue or Part or Share of Residue, and so after the same Rate for any greater or less Sum.

II. And be it further enacted, That the Duties granted by this Act shall not extend to, or be charged or payable in respect of any Legacies satisfied out of any Real or Personal Estate, or in respect of any Residue or Share of any Personal Estate, or of any Monies, or Residues or Parts or Shares of Monies arising from the Sale of any Real Estate of any Person dying before the passing of this Act. Duties not payable on Legacies paid out of the Estate of Persons dying before the passing of this Act:

III. Provided always, and be it further enacted, That nothing herein contained shall extend to charge with any of the Duties hereby granted any Legacy or Residue, or Part or Share of Residue, which shall be given or pass to or for the Benefit of the Husband or Wife of the Deceased, or to or for the Benefit of any of the Royal Family. Nor for Legacies passing to the Husband or Wife of the Deceased, or to the Royal Family.

IV. And be it further enacted, That every Gift by any Will or Testamentary Instrument of any Person dying after the passing of this Act, which, by virtue of any such Will or Testamentary Instrument, shall have effect, or be satisfied out of the Personal Estate of such Person so dying, or out of any Personal Estate which such Person shall have Power to dispose of, as he or she shall think fit, or which shall have been charged upon or made payable out of any Real Estate, or be directed to be satisfied out of any Monies to arise by the Sale of any Real Estate, of the Person so dying, or which such Person may have the Power to dispose of, whether the same shall be given by way of Annuity, or in any other Form shall be deemed and taken to be a Legacy within the true Intent and Meaning of this Act: Provided always, That nothing herein contained shall be construed to extend to the charging with the Duties by this Act granted, any specifick Sum or Sums of Money, or any Share or Proportion thereof charged by any Marriage Settlement or Deed or Deeds upon any Real Estate, in any Case in which any such specifick Sum or Sums, or Share or Proportion thereof, shall be appointed or apportioned by any Will or Testamentary Instrument under any Power given for that Purpose by any such Marriage Settlement or Deed or Deeds. What shall be deemed a Legacy under this Act.

V. And be it further enacted, That the Duties hereby granted upon Legacies, or charged upon or made payable out of any Real Estate, or out of any Monies to arise by the Sale of any Real Estate, or upon Residues, or Parts or Shares of Residues of any such Monies, shall be accounted for, answered, and paid by the Trustee or Trustees to whom the Real Estate shall be devised, out of which the Legacy or Legacies, or Share or Shares, of any Money arising out of the Sale or Mortgage, or other Disposition of such Real Estate, shall be to be paid or satisfied, or if there shall be no Trustees, then by the Person or Persons entitled to such Real Estate, subject to any such Legacy, or by the Person or Persons empowered or required to pay or satisfy any such Legacy; and the said Duties shall be retained by the Person paying or satisfying any such Legacy or Share of Money, in like Manner, and according to such Rules and Regulations, and under and subject to such Penalties, as far as the same can be made applicable, as are contained in an Act passed in the Thirty-sixth Year of the Reign of His present Majesty, intituled, *An Act for repealing certain Duties on Legacies and Shares of Personal Estates, and for granting other Duties thereon in certain Cases.* 36 G. 3. c. 52. Duties on Legacies charged on Real Estate to be paid by the Trustees, or the Persons entitled to such Estate,

VI. And

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

VI. And be it further enacted, That the Duties hereby granted 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, or Paper, who, or the major Part of them, are hereby required and empowered to employ the necessary Officers under them for that Purpose; and in order to denote any of the several Duties payable by virtue of this Act, whenever they see Occasion, to use such Stamps as shall have been heretofore provided to denote any former Duties on stamped Vellum, Parchment, or Paper, or to cause new Stamps to be provided for that Purpose, and to alter or renew the same respectively from Time to Time, and to do all other Things necessary to be done for putting this Act into Execution, with relation to the said several Duties hereinbefore 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.

Duties on Legacies granted by 44 G. 3 c. 98. and this Act, to be levied according to the Provisions of 36 G. 3. c. 52.

VII. And be it further enacted, That the Duties on Legacies, granted by an Act of the last Session of Parliament, and by this Act, shall be raised, levied, accounted for, and paid, under and according to the Provisions of the said recited Act of the Thirty-sixth Year aforesaid, and all the Provisions, Clauses, Regulations, Penalties, Forfeitures, Matters, and Things in the said Act contained in relation to Legacies out of Personal Estates, or to the collecting any Duties thereon, or Valuation of any Annuities, or Periods of paying the Duties thereon by Instalments or otherwise, shall, so far as the same can be made applicable, and in all Cases not expressly provided for by this Act, extend to and be put in force in relation to Legacies, Annuities, and Shares of Money arising or to arise out of any Real Estate, and all Directions, Provisions, Forfeitures, and Penalties in the said Act contained, as to Executors and Administrators, shall be applied to all Trustees and Owners of any Real Estates, chargeable with Legacies, Annuities, or Shares of Money, or out of which, or any Money to arise therefrom, against any such Legacies, Annuities, or Shares of Money, shall be to be satisfied as fully and amply as if all such Provisions, Clauses, Regulations, Penalties, Forfeitures, Matters, and Things, had been repeated and re-enacted in this Act, in relation to Legacies, Annuities, and Shares of Money arising or to arise out of any Real Estate.

Persons counterfeiting Stamps, &c. guilty of Felony, without Benefit of Clergy.

VIII. And be it further enacted, That if any Person shall counterfeit or forge, or cause or procure to be counterfeited or forged, any Stamp directed or allowed to be used by this Act, or provided, made, or used for the Purpose of denoting the Duties by this Act granted as aforesaid, or any of them, or shall counterfeit or resemble the Impression of the same, with an Intent to defraud His Majesty, His Heirs or Successors, of any of the said Duties, or shall utter, vend, or sell any Vellum, Parchment, or Paper liable to any Stamp Duty by this Act imposed, with such counterfeit Stamp or Mark thereupon, knowing the same to be counterfeit, or shall privately or fraudulently use any Stamp directed or allowed to be used by this Act, with Intent to defraud His Majesty 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.

Powers of recited Act, 36 G. 3. c. 52. or of any Act relating to Stamps, to extend to this Act.

IX. And be it further enacted, That all Powers, Provisions, Rules, Methods, Articles, Clauses, Penalties, and Forfeitures, Distributions of Penalties and Forfeitures, and all other Matters and Things prescribed or appointed by the said recited Act, passed in the Thirty-sixth Year of His present Majesty, and any other Act or Acts of Parliament, in force at and immediately before the passing of this Act, relating to the Stamp Duties on Vellum, Parchment, and Paper, (and not hereby altered), shall, as far as the same are respectively applicable, be of full Force and Effect, and shall be applied and put in Execution with Relation to the additional and other Duties herein-before mentioned, 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 re-enacted.

Application of Duties.

X. And be it further enacted, That all the Monies arising by the several Duties herein-before mentioned 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, paying, and accounting for the same being deducted) into the Receipt of the Exchequer at *Westminster*, at such Time and in such Manner as the Duties charged on stamped Vellum, Parchment, and Paper are directed to be paid; and the said Money so paid into the said Receipt as aforesaid, shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

Separate Accounts of Duties to be kept.

XI. Provided always, and be it further enacted, That the Monies arising or to arise of the several Rates or Duties hereby granted 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, 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 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 Revenues; and there shall be provided and kept 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 Rates and Duties, paid into the said Receipt, shall, together with the Monies arising from any other 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.

Limitation of Actions.

XII. 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

Persons sued may plead the General Issue.

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 nonſuited, or diſcontinue his, her, or their Action, or if a Verdict ſhall paſs againſt the 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.

Act may be altered or repealed this Seſſion.

XIII. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be made in this Seſſion of Parliament.

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