ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXXXVI.

An Act for granting to His Majesty additional Stamp Duties on Cards and Dice; on Probates of Wills; on certain Indentures, Leases, Bonds, or other Deeds; and on Ale Licences. [2d *July* 1801.]

Most Gracious Sovereign,

Preamble.

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 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, from and after the respective Times herein-after mentioned, there shall be raised, levied, collected, and paid, throughout the Kingdom of *Great Britain*, unto and for the Use of His Majesty, His Heirs and Successors, the several and respective Rates and Duties following; (that is to say),

The following Stamp Duties to be paid in *Great Britain*.

For and upon every Pack of Playing Cards made fit for Sale or Use in *Great Britain*, the Sum of Sixpence

On Playing Cards.

Dice:

And for and upon every Pair of Dice made fit for Sale or Uſe in *Great Britain*, the Sum of Two Shillings and Sixpence; ſuch reſpective Duties to be paid by the Maker of ſuch Cards and Dice reſpectively:

Probates of Wills, or Letters of Adminiſtration:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper upon which ſhall be ingroſſed, written, or printed, in *Great Britain*, any Probate of a Will, or Letters of Adminiſtration, for any Eſtate of or above the Value of Six hundred Pounds, and under the Value of One thouſand Pounds, the Sum of Three Pounds; and where the Eſtate is of or above the Value of One thouſand Pounds, and under Two thouſand Pounds, the Sum of Ten Pounds; and where the Eſtate is of or above the Value of Two thouſand Pounds, and under Five thouſand Pounds, the Sum of Twenty Pounds; and where the Eſtate is of or above the Value of Five thouſand Pounds, and under Ten thouſand Pounds, the Sum of Thirty Pounds; and where the Eſtate is of or above the Value of Ten thouſand Pounds, and under Fifteen thouſand Pounds, the Sum of Fifty Pounds; and where the Eſtate is of or above the Value of Fifteen thouſand Pounds, and under Twenty thouſand Pounds, the Sum of One hundred Pounds; and where the Eſtate is of or above the Value of Twenty thouſand Pounds, and under Thirty thouſand Pounds, the Sum of One hundred and fifty Pounds; and where the Eſtate is of or above the Value of Thirty thouſand Pounds, and under Forty thouſand Pounds, the Sum of Two hundred and fifty Pounds; and where the Eſtate is of or above the Value of Forty thouſand Pounds, and under the Value of Fifty thouſand Pounds, the Sum of Three hundred and fifty Pounds; and where the Eſtate is of or above the Value of Fifty thouſand Pounds, and under the Value of Sixty thouſand Pounds, the Sum of Four hundred and fifty Pounds; and where the Eſtate is of or above the Value of Sixty thouſand Pounds, and under Seventy thouſand Pounds, the Sum of Five hundred and fifty Pounds; and where the Eſtate is of or above the Value of Seventy thouſand Pounds, and under Eighty thouſand Pounds, the Sum of Six hundred and fifty Pounds; and where the Eſtate is of or above the Value of Eighty thouſand Pounds, and under Ninety thouſand Pounds, the Sum of Seven hundred and fifty Pounds; and where the Eſtate is of or above the Value of Ninety thouſand Pounds, and under One hundred thouſand Pounds, the Sum of Eight hundred and fifty Pounds; and where the Eſtate is of or above the Value of One hundred thouſand Pounds, the Sum of Nine hundred and forty Pounds:

Indentures, &c. liable to 3 *s.* by 37 *Geo.* III, Cap. 30.

And upon every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Indenture, Leaſe, Bond, or other Deed, for which a Stamp Duty of Three Shillings is chargeable by an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, ſhall be ingroſſed, printed, or written, in *Great Britain*, the additional Duty of Two Shillings:

Licences for retailing Ale, &c.

And upon every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed, written, or printed, in *Great Britain*, any Licence for ſelling Ale, Beer, or other exciſeable Liquors by Retail in *Great Britain*, the additional Duty of Ten Shillings and Sixpence.

Duties to be paid over and above any Duties payable at paſſing

II. And be it further enacted, That the Duties charged on any of the Matters and Things herein-before mentioned, on which any Duty is by Law payable on and immediately before the Day on which this Act ſhall

receive the Royal Aſſent, ſhall be paid over and above the ſaid Duty or Duties; and that all the ſaid 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 unſtamped Vellum, Parchment, and 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, and Paper, or on Cards and Dice, or to cauſe new Stamps to be provided for that Purpoſe, or for the Purpoſe of denoting the former Duties, and alſo the Duties granted by this Act, 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 in Execution, with relation to the ſaid ſeveral Duties herein-before 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, and Cards and Dice reſpectively.

this Act, and to be under the Management of the Commiſſioners for Stamps.

III. And whereas it is expedient that the Duties payable in reſpect of Probates or Letters of Adminiſtration, ſhould not be paid more than Once on the ſame Eſtate; be it therefore enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps, and they are hereby authorized and required to provide a Stamp or Mark diſtinguiſhable from all other Stamps or Marks uſed in relation to any Stamp Duties, for the Purpoſe of ſtamping or marking any Piece of Vellum, Parchment, or Paper, whereon any Probate of any Will or Letters of Adminiſtration ſhall be ingroſſed, printed, or written, in relation to any Eſtate in reſpect whereof any Probate or Letters of Adminiſtration ſhall have been before taken out, and the full Amount of the Duties payable thereon, by any Act or Acts of Parliament then in force, according to the full Value of ſuch Eſtate, ſhall have been duly paid and diſcharged; and in every Caſe where any Probate or Probates, or Letters of Adminiſtration, ſhall have been taken out, duly ſtamped according to the full Value of the Eſtate in reſpect whereof the ſame ſhall have been granted, then, and in ſuch Caſe, any further or other Probate or Letters of Adminiſtration as aforeſaid, which ſhall be at any Time thereafter applied for or in reſpect of ſuch Eſtate, ſhall and may be iſſued and granted upon any Piece of Vellum, Parchment, or Paper, ſtamped, or marked with the Stamp or Mark provided by the ſaid Commiſſioners by virtue of this Act, for ſuch other Probates or Letters of Adminiſtration as aforeſaid; and every ſuch other Probate or Letters of Adminiſtration which ſhall be duly ſtamped or marked with ſuch Stamp or Mark as laſt aforeſaid, ſhall be as available in the Law, and of the like Force and Effect in all Reſpects whatever, as if the Vellum, Parchment, or Paper whereon the ſame ſhall be ingroſſed, printed, or written, had been duly ſtamped with the Stamp or Mark, denoting the full Amount of the Duties payable in reſpect of the Probate or Letters of Adminiſtration taken out on the full Value of ſuch Eſtate; any Thing in any Act or Acts, or this Act, before contained, to the contrary thereof in anywiſe notwithſtanding.

The Commiſſioners to provide a Stamp for marking Probates of Wills or Letters of Adminiſtration, relating to any Eſtate in reſpect whereof any Probates or Letters of Adminiſtration ſhall have been before taken out, and the Duties then payable diſcharged.

IV. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps, and they are hereby required to cauſe all Dice

The Commiſſioners to cauſe Dice to be encloſed,

after duly stamped, in a Wrapper, and may mark the Name of the Dice Maker thereon.

Dice that shall be brought to the Head Office of Stamps for the Purpose of being stamped or marked with the Stamp or Mark provided to denote the Duties payable on Dice, to be wrapped and enclosed, after the same shall have been duly stamped or marked, in a Paper Wrapper, stamped or marked with any Stamp or Mark provided for that Purpose, and fastened with a Thread or Seal, as the said Commissioners shall for that Purpose direct; and it shall also be lawful for the said Commissioners of Stamps, in every Case where the same shall be required by the Maker of any such Dice, to provide any additional Stamp or Mark, containing the Name of such Maker, or any other Mark to distinguish the Maker thereof, and to cause the same to be printed on, or affixed to, or made Part of the Wrapper or Paper in which any such Dice shall be wrapped after the stamping thereof, in Manner herein-before directed.

No Cards or Dice shall be exported without being stamped, until after Ten Days Notice at the Head Office of Stamps of the Quantity intended to be exported, &c. nor until a Certificate be delivered to the Officer of the Customs at the Port, nor shall any be shipped but in Presence of the Officer.

V. And be it further enacted, That no Playing Cards or Dice shall be exported to any Parts beyond the Seas out of *Great Britain*, without being stamped for Use in *Great Britain*, as required by the Laws now in Force, and this Act, until after the Expiration of Ten Days after Notice shall be given at the Head Office of Stamps by the Makers thereof, of the Quantity intended to be exported, and of the Port or Place in *Great Britain* from whence the same are intended to be exported, and of the Port, or Place, and Country to which the same are intended to be carried or conveyed, nor until a Certificate under the Hand of such Officer as shall be appointed for that Purpose by the Commissioners of Stamps, expressing the several Matters required in such Notice, and also certifying that Bond has been given according to the Provisions of this Act for the Exportation thereof, be delivered to the proper Officer of the Customs at such Port or Place in *Great Britain*, which Certificate shall be given without Fee or Reward, nor shall any such Cards or Dice be laden or put on Board any Ship or Vessel but in the Presence of the proper Officer of the Customs, and according to the Laws now in force for exporting Non-enumerated Goods from *Great Britain*.

Cards or Dice may be removed from where made without Payment of Duty, if stamped for Exportation, and Bond to be given with certain Conditions.

VI. And be it further enacted, That it shall be lawful for any Maker or Makers of Cards or Dice to remove the same from the Place where the same shall be made without Payment of Duties for the same, provided the same be duly marked and stamped for Exportation, and provided that before the same shall be so removed, a Bond be entered into to His Majesty, His Heirs or Successors, with sufficient Surety or Sureties to be approved of by the Commissioners of Stamps, or the major Part of them, or the Person by them appointed for that Purpose in Treble the Amount of all the Duties that would be payable on such Cards or Dice respectively, if the same had been made for Use in *Great Britain*, with a Condition to export such Cards or Dice into some Port or Part beyond the Seas within a Time to be limited in such Bond, and to land the same (the Dangers of the Seas excepted), in the Port or Place in foreign Parts to be mentioned in such Bond, and which shall be the same Port or Place mentioned in the Certificate of the Officer of Stamp Duties as aforesaid, and not to lade or put any of the same on Board any other Ship or Vessel, either in any Port or Place in *Great Britain* or elsewhere, or at open Sea, and that the same or any of them shall not be re-landed in any Part of *Great Britain*, which Bond shall be

lodged

lodged with the Commiſſioners of Stamps, or the Officer appointed by them for that Purpoſe, and ſhall and may be proſecuted for any Breach thereof, according to the Law now in force, in Relation to any Duties upon Stamped Vellum, Parchment, or Paper.

How Bonds ſhall be diſcharged.

VII. And be it further enacted, That ſuch Bond herein-before directed to be given, ſhall be diſcharged in Manner herein-after mentioned (that is to ſay), for ſuch of the ſaid Cards or Dice as ſhall be entered to be landed in *Ireland*, the Condition of the Bond ſhall be to bring in a Certificate in Diſcharge thereof within Six Months from the Date of the Bond; and within Twelve Months for ſuch of the ſaid Cards or Dice as ſhall be entered for or landed in any other Port or Place in *Europe*; and within Eighteen Months for ſuch of the ſaid Cards or Dice as ſhall be entered for or landed in any of His Majeſty's Plantations in *America* or *Africa*, or any of the United States of *America*; and within Twenty-four Months for ſuch of the ſaid Cards or Dice as ſhall be entered for or landed in any Port or Place at or beyond the *Cape* of *Good Hope*; which ſaid Certificate for ſuch Cards or Dice as aforeſaid as ſhall be landed in any Port or Place where any Officer or Officers of His Majeſty's Cuſtoms ſhall be reſident, ſhall be ſigned by the proper Officer or Officers of His Majeſty's Cuſtoms there, importing that ſuch Cards or Dice were there landed, teſtifying the Landing thereof; and if no Officer of His Majeſty's Cuſtoms ſhall be reſident in ſuch Port or Place where ſuch Cards or Dice ſhall be landed, ſuch Certificate ſhall be ſigned by the *Britiſh* Conſul or other Perſon acting as ſuch there, importing that ſuch Cards or Dice were there landed, teſtifying the Landing thereof; and if no Officer of His Majeſty's Cuſtoms, or *Britiſh* Conſul, or other Perſon acting as ſuch, ſhall be reſident in ſuch Port or Place where ſuch Cards or Dice ſhall be landed, ſuch Certificate ſhall be under the Common Seal of the Chief Magiſtrate in ſuch Port or Place, or under the Hands and Seals of Two known *Britiſh* Merchants, then being at ſuch Port or Place, that ſuch Cards or Dice were there landed, or ſuch Bond or Bonds ſhall be diſcharged upon Proof, in either of the ſaid Caſes, that ſuch Cards were taken by Enemies, or periſhed in the Seas, or by Fire, the Examination and Proof thereof, being left to the Judgement of the ſaid Commiſſioners of Stamps, or the major Part of them for the Time being.

So much of 5 *Geo* I, Cap. 19, repealed, as limits the Period of putting in Suit, Bonds for Exportation of Cards or Dice.

VIII. And be it further enacted, That from and after the paſſing of this Act, ſo much of an Act paſſed in the Fifth Year of the Reign of His late Majeſty, King *George* the Firſt, intituled, *An Act for redeeming the Fund appropriated for the Payment of the Lottery Tickets which were made forth for the Service of the Year One thouſand ſeven hundred and ten, by a voluntary Subſcription of the Proprietors into the Capital Stock of the South Sea Company; and for raiſing a Sum of Money to pay off ſuch Debts and Incumbrances as are therein mentioned; and for appropriating the Supplies granted in this Seſſion of Parliament; and to limit Times for Proſecutions upon Bonds for exporting Cards and Dice*, as limits the Period within which Bonds given upon the Exportation of Cards or Dice muſt be put in Suit and proſecuted, ſhall be, and the ſame is hereby repealed.

Cards or Dice exported contrary to this Act, or relanded after Entry for Exporta-

IX. And be it further enacted, That all playing Cards and Dice made fit for Sale or Uſe in *Great Britain*, which ſhall be exported contrary to this Act, or which ſhall be relanded after Entry thereof for Exportation,

tion, or found in any unentered Place, or removing without being ſtampt, except for Exportation, ſhall be forfeited.

portation, or which, after ſuch Entry for Exportation, ſhall be found in any Place, not being an entered Place for making of the ſame, or which ſhall be found removing from Place to Place in *Great Britain*, without being ſtamped or marked as aforeſaid, except for the Purpoſe of exporting the ſame under the Regulations of this Act, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe, and may be proceeded upon to Condemnation as any non-enumerated Goods forfeited and ſeized may be proceeded upon by the Laws now in Force in relation to His Majeſty's Revenue of Cuſtoms or Exciſe reſpectively, as the Caſe may be.

No Cards or Dice to be ſold unleſs duly ſtampt, and the Wrapper faſtened according to Law, upon Penalty of their Forfeiture and 10 *l.*

X. And be it further enacted, That no playing Cards or Dice ſhall be ſold or expoſed to Sale in any Place in *Great Britain*, unleſs the ſame ſhall have been reſpectively duly ſtamped or marked, and unleſs One of the Cards of each Pack of ſuch Cards ſhall, at the Time of ſuch ſelling or expoſing to Sale, be actually ſtamped or marked on the ſpotted or painted Side thereof, with ſuch Mark or Marks as the Commiſſioners for the Time being appointed to manage the ſaid Stamp Duties ſhall direct or appoint, as the proper Stamp or Mark for Playing Cards, and unleſs the Thread or Paper, or Wrapper incloſing ſuch Cards or Dice reſpectively, ſhall be ſealed, ſtamped, marked, or faſtened according to the Laws now in Force and the Proviſions of this Act, upon Pain that every Perſon or Perſons who ſhall ſell, or expoſe to Sale, any ſuch Cards or Dice which ſhall not have been ſo reſpectively marked or ſtamped, and ſo reſpectively wrapped, incloſed, or faſtened, as hereby and by the ſaid Laws now in Force is and are reſpectively required, ſhall forfeit for every Pack or Parcel of ſuch Cards, and every One of ſuch Dice ſo ſold or expoſed to Sale, the Sum of Ten Pounds, with full Coſts of Suit, to be recovered and diſtributed as any Penalty impoſed by any of the ſaid Laws now in Force relating to the former Duties on Cards and Dice are to be recovered and diſtributed.

Proviſion in 29 *Geo.* II, Cap. 12, that it ſhould not extend to charge any Licence for keeping Ale-houſes within certain Limits, ſhall, from *Nov.* 1, 1801, be repealed, and thereafter no Perſon ſhall keep an Ale-houſe, *etc.* unleſs annually licenſed.

XI. And be it further enacted, That the Proviſion in an Act of Parliament paſſed in the Twenty-ninth Year of the Reign of His late Majeſty King *George* the Second, intituled, *An Act for granting to His Majeſty a Duty upon Licences for retailing Beer, Ale, and other exciſeable Liquors; and for eſtabliſhing a Method for granting ſuch Licences in* Scotland; *and for allowing ſuch Licences to be granted at a Petty Seſſion in* England, *in a certain Caſe therein mentioned*, whereby it is enacted, that nothing in the ſaid Act ſhould extend, or be conſtrued to extend, to charge any Licence for keeping any Ale-houſe, Tipling-houſe, Victualling-houſe, or Place for the Sale of Ale, Beer, and other exciſeable Liquors by Retail, ſituated upon or near the King's Military Road or Roads made or to be made in that Part of *Great Britain* called *Scotland*, at the publick Charge, and not being within any Royal Burgh, nor within the Burghs of *Dumblain*, *Muthill*, *Crief*, *Dunkeld*, or within One Mile of any of the ſaid Royal Burghs or Burgh, with any Duty thereby directed to be paid, levied, or received; and that all ſuch Licences ſhould be granted by the Juſtices of the Peace of the reſpective Shires and Stewartries where ſuch Roads lie, on Payment of One Shilling for each Licence to the Clerk of the Peace of the Shire or Stewartry for his Trouble only, ſhall, from and after the Firſt Day of *November* One thouſand eight hundred and one, be, and the ſame is hereby repealed; and

and that from and after the said First Day of *November* One thousand eight hundred and one, no Person whatever shall keep any Ale-house, Tipling-house, or Victualling-house, or sell Ale, Beer, or other excisеable Liquors by Retail, but such Persons only who shall be annually thereto admitted, allowed, and licensed according to the Directions of the several Acts in Force at and immediately before the passing of this Act; any Thing in the aforesaid Act of Parliament passed in the Twenty-ninth Year of the Reign of His late Majesty to the contrary notwithstanding.

35 *Geo.* III, Cap. 13, recited.

XII. And whereas it is expedient that the Provisions of an Act passed in the Thirty-fifth Year of the Reign of His present Majesty, intituled, *An Act for the more effectual Prevention of selling Ale and other Liquors by Persons not duly licensed*, should be extended to *Scotland*; be it further enacted, That, from and after the said First Day of *November* One thousand eight hundred and one, every Person in *Scotland* who shall keep an Ale-house, Tipling-house, or Victualling-house, or shall sell Ale, Beer, or other excisеable Liquors by Retail, except in Fairs, without being licensed thereto according to the Directions of the several Acts now in Force, shall be liable to the Penalty of Twenty Pounds of lawful Money of *Great Britain*; which Penalty and Forfeiture shall be recovered and applied as by the said Act is directed; and that all other the Clauses, Powers, Provisions, Penalties, Forfeitures, Incapacities, and other Matters and Things prescribed in the said Act, with respect to *England*, *Wales*, and *Berwick-upon-Tweed*, shall extend to *Scotland* in like Manner, and be applied and put in Practice in *Scotland* as if the said Act had been expressly extended thereto.

From *Nov.* 1, 1801, Persons selling Ale, *etc.* by Retail in *Scotland* (except in Fairs) without Licence, liable to Penalty of 20*l.* and last recited Act to extend to *Scotland*.

XIII. And whereas it is expedient that Licences to keep Ale-houses, Tipling-houses, or Victualling-houses, or to sell Ale, Beer, or other excisеable Liquors by Retail in *Scotland*, should be granted on or immediately after the Fifteenth Day of *May* in each Year, as well as at the Period now fixt by Law for granting such Licences; be it therefore enacted, That it shall be lawful for the Justices of the Peace, Magistrates, or other Persons empowered by any Law, or Act or Acts now in Force, to grant Licences to keep Ale-houses, Tipling-houses, or Victualling-houses, or to sell Ale, Beer, or other excisеable Liquors by Retail in *Scotland*, to grant such Licences on or immediately after the Fifteenth Day of *May* in each Year, in like Manner and with all such and the like Powers, and under and subject to the like Regulations, Provisions, Penalties, and Forfeitures as such Licences are now by Law granted, on or immediately after the First Day of *November* in each Year; and all and every the Clauses, Powers, Provisions, Regulations, Penalties, Forfeitures, Matters, and Things in any Act or Acts contained now in Force, relating to the granting any such Licence in that Part of the United Kingdom called *Scotland*, at the Period in each Year at which the same may now be granted by Law, shall extend to, and be in full Force in relation to the granting such Licences at the Period in each Year in this Act mentioned, and shall be applied and enforced, and put in Practice in like Manner in every Respect for that Purpose, as if all such Clauses, Powers, Provisoes, Regulations, Penalties, Forfeitures, Matters, and Things were severally and separately re-enacted in, and made Part of this Act; any Thing in any Act or Acts to the contrary thereof notwithstanding.

Licences to sell Ale, *etc.* by Retail in *Scotland*, may be granted on or immediately after *May* 15, as they are now by Law granted on or after *Nov.* 1, yearly.

Indentures, *etc.* made on Stamps as required by Law, on or before *July* 5, 1801, may be ſtampt with the additional Duty granted by Cap. 10 of this Seſſion and this Act, on Payment thereof before *Dec.* 5, 1801.

XIV. And whereas the Commiſſioners of His Majeſty's Stamp Duties may not be able to ſupply the different Parts of the Kingdom with ſufficient Quantities of Vellum, Parchment, and Paper, ſtamped with the additional Duties granted by an Act of the preſent Seſſion of Parliament, and this Act, upon Indentures, Leaſes, Bonds, or other Deeds, for which a Stamp Duty of Three Shillings is chargeable by an Act paſſed in the Thirty-ſeventh Year of His preſent Majeſty, before the Period appointed for the Commencement of the ſaid Duties: And whereas Perſons may theretofore neceſſarily uſe Inſtruments before ſuch Period; be it further enacted, That it ſhall be lawful for any Perſon or Perſons who ſhall, at any Time before the Fifth Day of *December* One thouſand eight hundred and one, uſe any Vellum, Parchment, or Paper, on which ſuch additional Duty is impoſed, and which ſhall be duly ſtamped in the Manner required by the Laws in force, on and immediately before the Fifth Day of *July* One thouſand eight hundred and one, to bring or ſend the ſame to the ſaid Head Office, at any Time before the ſaid Fifth Day of *December* One thouſand eight hundred and one, in order that the ſame may be ſtamped as aforeſaid, on Payment of the additional Duty granted by the ſaid Act of this Seſſion of Parliament and this Act; and it ſhall be lawful for the ſaid Commiſſioners of Stamp Duties, or their Officers appointed for ſuch Purpoſe, to ſtamp the ſame, on Payment of the ſaid additional Duties only, without any Penalty.

Leaſes of Lands, *etc.* of ſmall Value for a Term not exceeding 21 Years, which may form Part of a Conveyance of Lands, whereby a greater Intereſt ſhall be conveyed than 21 Years, may be ſtampt within 12 Months on Payment of the Duty, without any Penalty.

XV. And whereas it is expedient, that further Time ſhould be given for the ſtamping, without the Payment of any Penalty, certain Leaſes of Lands or Tenements of ſmall Value, for a Term not exceeding Twenty-one Years, which by Law may form, or be intended to form, a Part of any Conveyance of Lands or Tenements, whereby a greater Intereſt in the ſame ſhould be conveyed than a Term of Twenty-one Years, whatever may be the Value thereof; be it therefore enacted, That it ſhall be lawful for the ſaid Commiſſioners, and they are hereby authorized, upon the Production of any ſuch Deed as aforeſaid that ſhall have been executed at any Time before the paſſing of this Act, to the ſaid Commiſſioners or any One of them, for the Purpoſe of being ſtamped at any Time within Twelve Months from the paſſing of this Act, to cauſe ſuch Deed to be ſtamped upon Payment of the Duty granted thereon, without any Penalty whatever; and every Perſon concerned in ingroſſing, writing, or printing, any ſuch Deed, or in making or executing the ſame, ſhall be, and is hereby freed, diſcharged, and indemnified from all Penalties and Forfeitures that ſhall have ariſen or may ariſe in reſpect of ſuch Deed.

Perſons counterfeiting Stamps, *etc.* ſhall ſuffer Death.

XVI. 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 uſe any Stamp, directed or allowed to be uſed by this Act, with Intent to defraud His Majeſty of the

the ſaid Duties, or ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any Mark or Name provided by the ſaid Commiſſioners under this Act, for the wrapping or incloſing any Dice, or making any Part of, or being affixed to any ſuch Wrapper, then 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 of Acts now in force relating to Stamp Duties to extend to additional Duties.

XVII. 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 any 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 with relation to the additional and other Duties herein-before mentioned, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring the ſaid additional and other Duties, 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 with relation to the ſaid additional and other Duties.

Duties to be paid to the Receiver General of Stamp Duties, and by him into the Exchequer, and carried to the Conſolidated Fund.

XVIII. And be it further enacted, That the 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, paying, and accounting for the ſame being deducted) into the Receipt of His Majeſty's 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*.

Application of Duties.

XIX. 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.

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

General Iſſue.

Treble Coſts.

Commencement of Duties.

XXI. And be it further enacted, That the ſeveral Rates and Duties hereby granted, ſhall reſpectively commence and take effect as follows; (that is to ſay), The ſaid Duties on Indentures, Leaſes, Bonds, and other Deeds, and the ſaid Duties on Licences for ſelling Ale, Beer, or other exciſeable Liquors, from and after the Fifth Day of *July* One thouſand eight hundred and one, the ſaid Duties on Playing Cards and Dice, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and one, and the ſaid Duties on Probates of Wills and Letters of Adminiſtration, from and after the Tenth Day of *October* One thouſand eight hundred and one.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1801.