

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LVI.

An Act to repeal the ſeveral Stamp Duties in *Ireland*, and alſo ſeveral Acts for the Collection and Management of the ſaid Duties, and to grant new Stamp Duties in lieu thereof; and to make more effectual Regulations for collecting and managing the ſaid Duties. [20th *June* 1816.]

WHEREAS an Act was paſſed in the Fifty-fifth Year of His preſent Majeſty's Reign, intituled *An Act to repeal the ſeveral Duties under the Care of the Commiſſioners for managing the Stamp Duties in* Ireland, *and to grant new Duties in lieu thereof*: And whereas another Act was paſſed in the ſaid Year, intituled *An Act to regulate the Collection and Management of the Stamp Duties on Law Proceedings, Attornies, Solicitors, Proctors, and Corporate Officers in* Ireland: And whereas another Act was paſſed in the ſaid Year, intituled *An Act to repeal the ſeveral Acts for the Collection and Management of Stamp Duties in* Ireland, *and to make more effectual Regulations for collecting and managing the ſaid Duties in general*: And whereas it is expedient that the ſaid recited Acts ſhould be repealed, and that other and increaſed Duties of Stamps ſhould be granted in lieu of the Duties aforeſaid, and that the Regulations hereinafter contained ſhould be eſtabliſhed for the Collection and Management of all Stamp Duties in *Ireland*: May it therefore pleaſe 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,

55 G. 3. c. 78.
55 G. 3. c. 79.
55 G. 3. c. 81.

Recited Acts repealed,

assembled, and by the Authority of the same, That from and after the Commencement of this Act, the said recited Acts, and all Duties by the said Acts, or any of them, granted or imposed, and all Allowances in respect of the said Duties, and all Regulations contained in the said Acts for collecting or enforcing of the said Duties, or any of them, shall be and the same are hereby repealed; save and except so far as the said Acts, or any of them, repeal any former Act or Acts of Parliament, or any Clause, Matter, or Thing therein contained; and save as to the raising, recovering, allowing, or paying, after the Commencement of this Act, of any Arrears of Duty or Allowances under the said Acts, or any of them, or any other Act or Acts of Parliament which shall then remain unrepealed; and save as to any Proceeding commenced or to be commenced in any Court, Civil or Criminal, or otherwise, against any Person or Persons for any Fine, Penalty, Forfeiture, or Punishment for or in respect of any Crime or Offence committed or to be committed, before the Commencement of this Act, against the said Acts, or any of them, or any other Act or Acts of Parliament, in anywise relating to the Collection or Management of Stamp Duties, which, if committed after the Commencement of this Act, would under the Provisions thereof, or of such other Act or Acts as aforesaid, subject the Offender to the same or a greater Fine, Forfeiture, Penalty, or Punishment respectively.

except as to the Recovery of Arrears, &c.

Duties specified in Schedule annexed to be levied, and the Allowances therein described made.

II. And be it further enacted, That from and after the Commencement of this Act, in lieu and instead of the Duties and Allowances by this Act repealed, there shall be granted, raised, levied, collected, and paid, in *Ireland*, unto His Majesty, His Heirs and Successors, for and in respect of the several Instruments, Articles, Matters, and Things mentioned, enumerated, and described in the Schedule to this Act annexed, the several Sums of Money and Duties as they are respectively inserted, described, and set forth in Words and Figures in the said Schedule, and in each and every Part thereof; and that there shall be allowed and paid for or in respect of all such Articles, Matters, or Things as are inserted, enumerated, and described in the said Schedule in that Behalf, the several Allowances inserted, described, and set forth in the said Schedule; and that no Sum or Sums of Money shall be paid or given in the Nature of Discount or Allowance on the Purchase of Stamps, other than such as is and are expressed and directed in the said Schedule, any Thing in any former Act or Acts to the contrary notwithstanding; and that the said Schedule and every Clause, Regulation, Matter, and Thing, therein respectively contained, shall be deemed, taken, and considered as Part of this Act.

Where Bonds, &c. are now exempted from Stamp Duty they are to continue so.

III. Provided always, and be it enacted, That in all Cases where any Bond, Receipt, Deed, or Instrument of any Nature or Kind whatever, is expressly exempted from any Stamp Duty, by any Act or Acts in force at the Time of the passing of this Act, and not expressly repealed by this Act or any other Act, every such Bond, Receipt, Deed, or Instrument shall remain so exempted, and shall not be charged or chargeable with any Stamp Duty in this Act or the Schedule thereto annexed, any Thing in this Act or in the said Schedule to the contrary in anywise notwithstanding.

Duties to be under Management of

IV. And be it further enacted, That the several Duties and Allowances by this Act and the Schedule thereto annexed, granted and made payable, shall be under the Government, Care, and Management of the Commissioners

ſioners of Stamps in *Ireland* for the Time being; and that the ſaid Duties, and all other Duties which ſhall from Time to Time be under the Care of the Commiſſioners of Stamps in *Ireland*, ſhall be denominated, and be deemed and taken to be Stamp Duties. Commiſſioners for Stamps.

V. And be it further enacted, That the Duties and Allowances by this Act granted and made payable, and all Stamp Duties which ſhall be from Time to Time payable in *Ireland*, and as to which it ſhall not be expreſsly otherwiſe provided, ſhall be paid and payable according to the Amount thereof in *Britiſh* Currency, except only ſuch of the ſaid Duties as are under the Sum of Sixpence, or between the Sum of Sixpence and the Sum of One Shilling; and which ſaid Duties ſhall be paid and payable according to the Amount thereof in *Iriſh* Currency: Provided always, that in all Caſes where any Duties of Stamps, or any Allowances in reſpect thereof, are directed to be aſcertained by the Amount of any Sum referred to in reſpect whereof ſuch Duties are impoſed, ſuch Amount ſo referred to ſhall be taken and deemed to be, and ſhall be computed in *Iriſh* Currency. Duties to be paid in Britiſh Currency, except the Sum is under 6d. or between 6d. and 1s.

VI. And be it further enacted, That all Monies ariſing by the ſeveral Stamp Duties in *Ireland* ſhall be paid from Time to Time by the ſeveral Diſtributors of Stamps in *Ireland*, into the Hands of the Receiver General of Stamp Duties for the Time being in *Ireland*, and to no other Perſon whatever, any Law, Uſage, or Cuſtom to the contrary notwithſtanding; and the ſaid Receiver General ſhall pay the ſame (the neceſſary Charges of raiſing, paying, and accounting for the ſame being deducted) into the Receipt of the Exchequer of *Ireland*, at ſuch Times and in ſuch Manner as is or ſhall be from Time to Time by Law directed concerning the ſeveral Stamp Duties in *Ireland*, and all Money ſo paid into the ſaid Receipt ſhall be carried to and made Part of the ſaid Conſolidated Fund of *Ireland*. Duties to be paid to the Receiver General, and by him into the Exchequer of Ireland.

VII. And be it further enacted, That the Commiſſioners of Stamps in *Ireland* ſhall cauſe to be kept a diſtinct Account of the Sum of Ten Pounds (Part of the Duty of Thirty Pounds, in the ſaid Schedule mentioned, on the Admiſſion of any Student into the Society of King's Inns, and of Thirty Pounds on the Admiſſion of any Perſon to the Degree of a Barriſter in the Inns of Court); and of the Sum of Seven Pounds (Part of the Duty of Fifty Pounds, in the ſaid Schedule mentioned, upon each Part of Indentures binding an Apprentice to an Attorney); and that the Receiver General of Stamp Duties ſhall pay the ſame at the Receipt of His Majeſty's Exchequer in *Ireland*; and the Lord High Treaſurer of *Ireland* for the Time being, or the Commiſſioners for executing the ſaid Office for the Time being, ſhall cauſe the ſaid reſpective Parts of the ſaid reſpective Duties of Thirty Pounds, and Thirty Pounds, and Fifty Pounds to be paid to the Treaſurer of the ſaid Society of King's Inns, to be applied by him in ſuch Manner as ſhall be directed by the ſaid Society. Accounts of Part of certain Duties on the Admiſſion of Students to the Inns of Court, &c. to be kept ſeparate, and paid over to the Treaſurer.

VIII. And be it enacted, That His Majeſty, or the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, ſhall have Power from Time to Time and at all Times to appoint Commiſſioners for the ſtamping and marking Vellum, Parchment, and Paper, and managing the Stamp Duties in *Ireland*, and that the ſaid Commiſſioners ſhall be called "The Commiſſioners of Stamps in *Ireland*;" and Appointment of Commiſſioners.

that

that the said Commissioners, with the Consent and Approbation of His Majesty, or of the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, shall have Power, under their Hands and Seals, to appoint such inferior Officers in their Department as they shall from Time to Time think proper; and that every Commissioner, or other Officer so appointed, before he shall proceed to the Execution of His Office under such Appointment, shall take and subscribe the following Oath; (that is to say),

Oath.

'I *A. B.* do swear, That I will, during my Continuance in the Office of , faithfully execute the Trust committed to me therein without Fraud or Concealment; and that I will from Time to Time true Account make of all such Acts as I shall do therein, and deliver the same to such Person or Persons as His Majesty, His Heirs or Successors, or the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, hath or have appointed or hereafter shall appoint to receive such Account; and that I will take no Fee, Reward, or Profit, for the Execution or Performance of the said Trust, or the Business relating thereto, from any Person or Persons other than such as shall be paid and allowed by His Majesty, His Heirs or Successors, or by such Person or Persons for that Purpose authorized by His Majesty, His Heirs or Successors, or by the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being.

'So help me GOD.'

And such Oath shall and may be administered to any such Commissioner or Commissioners by the Chancellor, Treasurer, Lord Chief Baron, or any other of the Barons of His Majesty's Court of Exchequer in *Ireland*, or in their Absence by any of the Justices of any of His Majesty's superior Courts of Record in *Dublin*; which said Chancellor, Treasurer, Barons, and Justices are hereby respectively required and empowered to administer such Oath; and any One of the said Commissioners or any Justice of the Peace in *Ireland*, within his proper Jurisdiction, shall and may administer the like Oath to any of the inferior Officers aforesaid.

Three Commissioners empowered to act.

IX. And be it further enacted, That in all cases in which it shall not be otherwise directed or provided by any Act or Acts of Parliament, all and every Right, Power, and Authority which from Time to Time shall be vested in the said Commissioners, shall and may be used and exercised by any Three or more of the said Commissioners, as fully and effectually to all Intents and Purposes as the same could be used or exercised by all the said Commissioners for the Time being; and that all and every Powers and Authorities vested in any Commissioners of Stamp Duties, or in any Commissioners for stamping Vellum, Parchment, and Paper, under whatsoever Name or Title by any Act not hereby repealed, shall be vested in the said Commissioners under this Act, to all Intents and Purposes.

Act not to affect the Irish Act of 21 & 22 G. 3.

X. Provided always, and be it enacted, That nothing in this Act contained shall affect or be construed to affect an Act passed in *Ireland* in the Twenty-first and Twenty-second Years of His Majesty's Reign, intituled *An Act to regulate the Qualifications of Persons appointed to Offices in this Kingdom, wherein Two or more Grantees act under one Grant, Commission, or Appointment*, but that the said Act and every Part thereof shall remain in full force as if this Act had not been passed.

XI. And

XI. And be it further enacted, That the ſeveral Commiſſioners and inferior Officers heretofore appointed for the marking or ſtamping of Vellum, Parchment, and Paper, and managing the Duties thereupon, and now actually holding and exerciſing ſuch Offices reſpectively, ſhall continue to act in the ſeveral Offices to which they have been ſo appointed, in like Manner, with the ſame Powers and Authorities, and ſubject to ſuch Reſtrictions and Limitations as if appointed and ſworn under this Act; and that every ſuch Commiſſioner now appointed or hereafter to be appointed ſhall continue to hold and exerciſe his ſaid Office until he ſhall die, reſign, or be removed therefrom by His Majeſty, His Heirs or Succeſſors, or by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being; and that every ſuch inferior Officer now appointed or hereafter to be appointed ſhall continue to hold and exerciſe his ſaid Office until he ſhall die, reſign, or be removed therefrom by the ſaid Commiſſioners, with the Conſent and Approbation of His Majeſty, His Heirs and Succeſſors, or of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being. Commiſſioners and Officers now in Office to continue to act.

XII. And be it further enacted, That if in any Court whatſoever, on any Indictment, Information, Trial, Proceeding, or Occaſion whatſoever, and whoever ſhall be the Parties therein, any Queſtion ſhall ariſe concerning the Right or Title of the ſaid Commiſſioners or inferior Officers, or any of them, or of any Perſon or Perſons appointed or to be appointed by the ſaid Commiſſioners for the Purpoſe of executing any Duty whatſoever under any Act impoſing any Stamp Duty or regulating the Collection or Management of any ſuch Duty, to hold, exerciſe, or enjoy the ſaid Offices, or to execute ſuch Duty reſpectively, then and in every ſuch Caſe it ſhall be ſufficient to prove that ſuch Commiſſioner or Commiſſioners, or inferior Officer or Officers, or Perſon or Perſons, were or was at the Time in queſtion commonly reputed to be ſuch Commiſſioner or Commiſſioners, or Officer or Officers, or ſo appointed or authorized reſpectively, without producing any Patent, Appointment, or Commiſſion, and without giving any Evidence of having performed the ſeveral Requiſites preſcribed by Law to enable them to execute the ſaid Offices or Duties reſpectively, or any of the ſaid Requiſites. Where the Right of Commiſſioners, &c. of executing any Duty is queſtioned, Proof that they are ſo reputed to be ſufficient.

XIII. And be it further enacted, That it ſhall and may be lawful to and for His Majeſty, His Heirs and Succeſſors, and to and for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, out of the Produce of the Stamp Duties which ſhall from Time to Time be payable in *Ireland*, to cauſe ſuch Sum and Sums of Money to be expended and paid from Time to Time for Salaries, and for incident Charges, as ſhall be neceſſary in and for the receiving, collecting, and levying or managing of the ſaid Duties, any Thing in this or any other Act contained to the contrary notwithſtanding. Salaries to be paid.

XIV. And be it further enacted, That the ſaid Commiſſioners or other Officers heretofore appointed or hereafter to be appointed as aforeſaid, and all Officers employed or to be employed or entruſted by or under them as aforeſaid, ſhall from Time to Time obſerve ſuch Rules, Methods, and Orders in the Execution of their ſeveral Offices and Truſts, as they reſpectively have received or ſhall receive from Time to Time from His Majeſty, or from the Lord Lieutenant or other Chief Governor or Governors Rules to be obſerved.

vernors of *Ireland* for the Time being, or from the Lord High Treaſurer of *Ireland* for the Time being, or from the Commiſſioners for executing the ſaid Office of Lord High Treaſurer or any Three of them for the Time being reſpectively.

Office to be kept in Dublin.

XV. And be it further enacted, That the ſaid Commiſſioners of Stamp Duties ſhall keep their Stamp Office in ſome convenient Place in the County of the City of *Dublin*; and that none of the Duties which ſhall or may be from Time to Time under their Management ſhall be received or collected by or paid to the ſaid Commiſſioners of Stamps, or any of them.

Commiſſioners empowered to adminiſter Oaths.

XVI. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Stamps for the Time being, or any One or more of them, to adminiſter Oaths and Affirmations, and take Affidavits and Affirmations, in all Caſes where he or they ſhall reſpectively think an Oath or Oaths, or an Affirmation or Affirmations neceſſary to be adminiſtered or taken for the Purpoſe of carrying into Effect this Act, or any Part thereof, or any Matter or Thing relating thereto, or to the Management or Collection of any of the Stamp Duties now payable or hereafter to be payable.

Licences may be revoked.

XVII. And be it further enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamps, by Notice in Writing at any Time, to revoke, annul, and make void any Licence which the ſaid Commiſſioners are empowered to grant under any Act or Acts in force in *Ireland* for any Purpoſe whatſoever.

Diſtributors to verify their Accounts on Oath.

XVIII. And be it further enacted, That every Diſtributor of Stamps, or Perſon in Charge as a Diſtributor of Stamps, ſhall verify by Affidavit, or (if a Quaker or Quakers) by Affirmation, his, her, or their reſpective Accounts furniſhed by him, her, or them to the ſaid Commiſſioners; ſuch Affidavit or Affirmation, if made in *Dublin*, to be ſworn or affirmed before One of the ſaid Commiſſioners, and if in the Country, before a Juſtice of the Peace of the County in which ſuch Diſtributor, or Perſon in charge as a Diſtributor reſpectively, ſhall have his Office; and which Affidavit or Affirmation ſuch Commiſſioners and Juſtices reſpectively are hereby required and authorized to receive and take as aforeſaid; or if the ſaid Commiſſioners of Stamps, or any One or more of them, ſhall by Notice in Writing require the ſame, then before the Juſtices of the Peace at a Quarter Seſſions of the Peace to be holden in and for the County or Diſtrict in which ſuch Diſtributor, or Perſon in charge as a Diſtributor, ſhall have his Office, and which Affidavit or Affirmation ſuch Juſtices are hereby required and authorized to receive and take; and if any ſuch Diſtributor, or Perſon in charge as a Diſtributor, ſhall neglect or refuſe to verify any of ſuch Accounts in Manner aforeſaid, within ſuch reaſonable Time as he or ſhe ſhall be called upon by the ſaid Commiſſioners of Stamps, or any One or more of them, ſo to do, he or ſhe ſhall for every ſuch Offence forfeit the Sum of Forty Pounds.

Penalty.

Acknowlegments of Diſtributors

XIX. And be it further enacted, That in all Actions or Suits commenced or to be commenced againſt any Diſtributor, or Perſon in charge as a Diſtributor, or againſt the Heirs, Executors, or Adminiſtrators of ſuch Diſtributor,

tributor, or Perſon in charge, or againſt all or any or either of the Sureties of any ſuch Diſtributor, or Perſon in charge, or their or any or either of their Heirs, Executors, or Adminiſtrators, every Acknowledgment in Writing, ſigned by ſuch Diſtributor, or Perſon in charge as a Diſtributor, or by any Perſon duly authorized by any ſuch Diſtributor, or Perſon in charge, reſpectively, of the Receipt of any Stamps given or ſent to ſuch Diſtributor, or Perſon in charge, by or from the Stamp Office in *Dublin*, ſhall be accepted, taken, and allowed, in all Courts of Law and Equity, as Evidence of the Receipt of the ſeveral Pieces and Skins of ſtamped Paper, Parchment, and Vellum, in ſuch Acknowledgment ſtated to have been received by or for ſuch Diſtributor, or Perſon in charge as a Diſtributor, and of the Value thereof, and of the Stamps thereon reſpectively; and that all and every Account or Accounts furniſhed by ſuch Diſtributor, or Perſon in charge, whether verified by Oath or Affirmation or not, ſhall be accepted, taken, and allowed, in all Courts of Law and Equity, as Evidence againſt ſuch Diſtributor, or Perſon in charge as a Diſtributor, or againſt the Heirs, Executors, or Adminiſtrators of ſuch Diſtributor, or Perſon in charge, or againſt all or any or either of the Sureties of ſuch Diſtributor, or Perſon in charge, or their or any or either of their Heirs, Executors, or Adminiſtrators, of the ſeveral Debits in any ſuch Account ſeverally contained; but any ſuch Account, by whomſoever produced, ſhall not be Evidence of the Credits therein claimed or ſtated by ſuch Diſtributor, or Perſon in charge as Diſtributor.

to be taken in Evidence.

XX. And be it further enacted, That it ſhall and may be lawful for any Diſtributor or Diſtributors of Stamps, with the Conſent of the ſaid Commiſſioners of Stamps, or of any One of them, to appoint, by Warrant under Hand and Seal, any Perſon or Perſons to be his, her, or their Deputy or Deputies, or Sub-diſtributor or Diſtributors, within his, her, or their Diſtrict, or any Part or Parts thereof, that may be ſpecified in ſuch Warrant, and every ſuch Diſtributor or Diſtributors ſhall be anſwerable for the Conduct of every ſuch Deputy or Sub-diſtributor in all Matters relating to the ſaid Office of Diſtributor; and every ſuch Deputy or Sub-diſtributor ſhall have full Power to ſell Stamps for the ſaid Diſtributor or Diſtributors, according to the Terms of ſuch Warrant, in the ſame Manner as the ſaid Diſtributor or Diſtributors might perſonally do, but not to exerciſe any other Part of the Buſineſs or Office of ſuch Diſtributor or Diſtributors; and no ſuch Warrant for appointing any ſuch Sub-diſtributor ſhall be ſubject to any Stamp Duty whatſoever.

Diſtributors with Conſent of Commiſſioners may appoint Deputies.

XXI. And be it further enacted, That it ſhall and may be lawful to and for any Perſon or Perſons authorized thereto by the ſaid Commiſſioners of Stamps, or any One or more of them, under Hand and Seal, and with the Aſſiſtance of a Magiſtrate or Peace Officer, to enter in the Day Time into the Houſe or Habitation of any Diſtributor of Stamps, or Perſon in charge as ſuch, or Sub-diſtributor, or other Perſon or Perſons acting for or under ſuch Diſtributor or Perſon in charge as ſuch, or into the Houſe of any Perſon having a Licence to ſell Stamps, or having had ſuch Licence in force at any Time within Six Calendar Months then laſt paſt; and if on Demand and Notice of ſuch Warrant the Door of the Houſe in which ſuch Diſtributor or other Perſon as aforeſaid ſhall dwell, or any Inner Door thereof ſhall not be opened, then with the Aſſiſtance and in the Preſence of ſuch Magiſtrate or Peace Officer to break open the ſame reſpectively, and to ſeize

Premiſes of Diſtributors, &c. may be entered and Stamps taken away, a Warrant having been obtained.

ſeize and to take into his or their Poſſeſſion all ſtamped Vellum, Parchment, or Paper, which ſhall be found in the Houſe, Cuſtody, or Poſſeſſion of ſuch Diſtributor or other Perſon as aforeſaid; and all Magiſtrates and Peace Officers are hereby required, upon the Requeſt of any Perſon or Perſons acting under ſuch Warrant, to aid and aſſiſt him and them in the Execution thereof; and it ſhall be lawful for all and every ſuch Commiſſioner or Commiſſioners to grant ſuch Warrant to any Perſon or Perſons whenever and as often as he or they ſhall think fit.

Acknowledgment to be given for the Stamps ſeized.

XXII. Provided always, and be it enacted, That any Perſon who ſhall ſo execute any ſuch Warrant in the Houſe or Place of Reſidence of any Perſon licenſed or having been licenſed to ſell Stamps as aforeſaid, ſhall give to ſuch Perſon ſo licenſed or having been ſo licenſed, if required, an Acknowledgment of the Number, Particulars, and Amount of the Stamps, if any, ſo ſeized therein, and ſhall permit ſuch Perſon, or any Perſon or Perſons employed by him or her, to inſpect the ſame before the Removal thereof reſpectively, and to mark the ſame as he or they ſhall think proper; and that ſuch Perſon ſo licenſed or having been ſo licenſed ſhall be entitled to demand and receive from the Diſtributor of the Diſtrict, the full Amount in Value of ſuch of the Stamps ſo ſeized as ſhall be found to be genuine, and of the Paper, Parchment, or Vellum, whereon the ſame ſhall be ſo impreſſed, according to the Rates at which the ſame ſhall reſpectively be ſold by ſuch Diſtributor at the Time of ſuch Seizure.

Commiſſioners may fine Diſtributors for neglect of Duty.

XXIII. And be it further enacted, That the ſaid Commiſſioners of Stamps ſhall have Power from Time to Time, by Warrant under Hand and Seal, to fine any Diſtributor or Diſtributors of Stamps, or any Perſon in charge as ſuch, for any Breach or Neglect of Duty, or of the Orders of the ſaid Commiſſioners, or of any One or more of them, in any Sum not exceeding Ten Pounds for any One Offence, the Amount of ſuch Fine to be paid by ſuch Diſtributor or Diſtributors, or Perſon ſo in charge as ſuch, to the Receiver General for the Uſe of Majeſty's Revenue, together with his, her, or their next Payment, and as Part thereof; and it ſhall be lawful for ſuch Receiver General, and he is hereby required to apply the next Money that he ſhall receive from ſuch Diſtributor or Perſon ſo in charge as ſuch, or ſo much thereof as ſhall be neceſſary to the Payment of ſuch Fine, whatever may be the Purpoſe for which the ſame may be ſent or intended.

Officers to keep ſeparate Accounts of Duties.

Diſtributors to account in Manner herein mentioned.

XXIV. And be it further enacted, That all and every Officer and Officers who ſhall be concerned in levying, collecting, or receiving any Stamp Duty or Duties in *Ireland*, ſhall keep ſeparate and diſtinct Accounts thereof; and that the ſeveral Diſtributors of Stamps in the County of *Dublin*, or County of the City of *Dublin*, or Perſons in charge as ſuch, ſhall pay all Monies received by them for or by reaſon or on account of any of the ſaid Stamp Duty or Duties, or of any Stamp Duty or Duties which ſhall or may from Time to Time be payable, or of any Penalties impoſed by this Act, or by any other Act in anywiſe relating to the Payment or Regulation of any Stamp Duty or Duties, and then in the Hands of ſuch Diſtributors or Perſons in charge as ſuch reſpectively, to the Receiver General of Stamp Duties, on every Day, or on ſuch and ſo many Days in each Week as ſhall be appointed for that Purpoſe by the ſaid Commiſſioners; and the Diſtributors of Stamps, or Perſons in charge as ſuch in any other

Parts

Parts of *Ireland*, ſhall on *Wedneſday* in every Week, unleſs the ſame ſhall be a Holiday, and then on the next enſuing Day which ſhall not be a Holiday, or as ſpeedily after ſuch *Wedneſday* or other Day as the Diſtance of ſuch Diſtributors or Perſons in charge as ſuch reſpectively ſhall permit, or as much oftener and at all ſuch Times as the ſaid Diſtributors, or Perſons in charge as ſuch, ſhall be required by the ſaid Commiſſioners, or any of them, pay or cauſe to be paid all Sums received by them in like Manner and then in their Hands reſpectively, to the ſaid Receiver General of Stamp Duties, and the ſaid Receiver General ſhall on each and every Day, or on ſuch Day or Days in every Week as ſhall be directed for the Purpoſe by the ſaid Commiſſioners, pay all Monies ſo received by him, and then in his Hands, into the Receipt of His Majeſty's Exchequer in *Ireland*; and the ſaid Receiver General ſhall on each Day after his making any ſuch Payment into the ſaid Exchequer, and every Diſtributor of Stamps, or Perſon in charge as ſuch, on each Day after his or her making any ſuch Payment to the ſaid Receiver General, or on the firſt Opportunity after the ſaid Times reſpectively give Notice of ſuch Payment, and of the Amount thereof, to the ſaid Commiſſioners of Stamps; and if ſuch Receiver General ſhall at any Time neglect or omit to pay into the Receipt of His Majeſty's ſaid Exchequer the Sums ſo by him payable as aforeſaid, at the Time and in the Manner aforeſaid, or ſhall detain any Part of the Monies ſo by him payable, then and for every ſuch Offence he ſhall be charged with Intereſt for the Monies ſo detained in his Hands, after the Rate of Twelve Pounds by the Hundred by the Year, the ſame to be recovered with Coſts of Suit by Action or Information, or by any other of the Means whereby Debts may be recovered by His Majeſty, His Heirs and Succeſſors, from Public Accountants or Debtors; and if any ſuch Diſtributor or Diſtributors, or Perſons in charge as ſuch, ſhall neglect or omit to pay or cauſe to be paid to ſuch Receiver General as aforeſaid the Sums ſo by him, her, or them payable as aforeſaid, or ſhall detain the Monies by him, her, or them ſo payable as aforeſaid, or any Part thereof, then for the Firſt of ſuch Offences he, ſhe, or they ſhall forfeit all and every the Diſcount, Per-centage, or other Fee, Profit, or Reward, to which ſuch Perſon or Perſons ſo offending would or might otherwiſe be entitled, for or by reaſon of the Sums ſo detained or ſo neglected, or omitted to be paid to ſuch Receiver General; and for the Second of ſuch Offences every ſuch Diſtributor or Diſtributors, or Perſons in charge as ſuch, ſhall forfeit the ſaid Diſcount, Per-centage, Fee, Profit, or Reward, and ſhall alſo be charged with Intereſt for the Money ſo detained after the Rate of Six Pounds by the Year for every Hundred Pounds; the ſame to be recovered in the ſame Manner and with like Coſts as the Intereſt is recoverable from the ſaid Receiver General as aforeſaid; and the ſaid Diſcount, Per-centage, Fee, Profit, or Reward, ſo forfeited by ſuch Diſtributor or Diſtributors, or Perſon in charge as ſuch, ſhall in every of the ſaid Caſes be paid to ſuch Officer or Officers of the Stamps as ſhall firſt diſcover and inform the ſaid Commiſſioners of Stamps of ſuch Neglect, Omiſſion, or Detention, if the ſaid Commiſſioners of Stamps, or the major Part of them, ſhall think proper ſo to order the ſame, and if they ſhall make no Order thereupon, it ſhall be carried to the Account of the Stamp Duties in *Ireland*.

Receiver General detaining Money in his Hands to be charged 12 per Cent. Intereſt.

Diſtributors neglecting to pay in Money to the Receiver, to forfeit the Diſcount, &c.

XXV. Provided always, and be it enacted, That in all Caſes where the Average of the Monthly Sales of any ſuch Diſtributor, or Perſon in charge as ſuch, or of his Predeceſſor or Predeceſſors, for Twelve Months next preceding, ſhall not have exceeded the Sum of Twenty Pounds *per* Month,

Where the Monthly Sales ſhall not have exceeded 20l.

Commissioners may enlarge the Time of Payment.

Month, it shall and may be lawful to and for the said Commissioners of Stamps from Time to Time as often as they shall see just and necessary Occasion, by Order under their Hands to enlarge and extend, for any Time not exceeding One Month, the Time hereby allowed to such Distributors or Persons in charge as such respectively, for paying unto such Receiver General the several Sums by them respectively from Time to Time received as aforesaid.

A Book shall be kept at the Treasury, in which the Stamp Duty shall be entered separate from other Monies.

No Fee.

XXVI. And be it further enacted, That there shall be kept in His Majesty's Treasury in *Ireland*, One Book in which all Monies which shall be paid into the said Treasury in *Ireland* by virtue of this Act, or of any Act or Acts for imposing of Stamp Duties, or for regulating the Management or Collection thereof in *Ireland*, shall be entered apart and distinct from all other Monies paid or payable to His Majesty, His Heirs and Successors, on any Account whatsoever; and that neither the Sixpence *per* Pound nor any other Fee shall be payable to or be deducted or received by any Officer or Officers of His Majesty's Treasury for or on account of the issuing or Payment of any Sum or Sums of Money arising by or which shall be received for or on account of any Stamp Duties or of any Payment to be made by the Receiver General of Stamp Duties in Manner aforesaid, but that the same shall be received and duly accounted for to His Majesty, His Heirs and Successors, and all the Money paid into the said Treasury, on the Account of the said Duties, shall be carried to and be made Part of the Consolidated Fund of *Ireland*.

Accounts of Duties to be exhibited to the Commissioners for auditing Public Accounts when required.

XXVII. And be it further enacted, That the several Persons who have been or who shall be respectively employed in receiving, collecting, or paying any Stamp Duties, shall exhibit their respective Accounts of such Duties to the Commissioners for auditing the Public Accounts of *Ireland* for the Time being, or the major Part of them, when called on by them, or any One or more of them, for that Purpose; and the said Commissioners of Public Accounts are hereby respectively authorized and required from Time to Time to examine upon Oath the said Persons who shall be so employed in raising, receiving, or collecting the said Duties, as to their said Accounts, and as to the Sum or Sums of Money which shall have been by them, or any of them respectively, raised, collected, or received within the Time of such their Accounts, and likewise what Part thereof shall have been by them, or any of them, paid to the Receiver General, or into the Receipt of His Majesty's Exchequer in *Ireland*, and at what Times respectively; and in accounting before the said Commissioners of Public Accounts the said Persons shall produce proper Vouchers for any Sum or Sums of Money by them received and paid; and the said Commissioners of Public Accounts, or the major Part of them, are hereby authorized and required finally to audit and settle such Accounts; which said Accounts, when so audited and settled, shall be signed by the said Commissioners of Public Accounts, or the major Part of them, and shall be at all Times, to the Officers therein concerned, a full and sufficient Warrant and Discharge to all Intents and Purposes, according to the true Intent, Meaning, and Import thereof respectively.

The Types and Stamps now or hereafter to be used, as the

XXVIII. And be it further enacted, That the Types, Marks, and Stamps which are already kept or used for denoting and marking on Vellum, Parchment, and Paper, or on Playing Cards or on Dice, the several and respective Duties heretofore granted, or any of them, or which shall hereafter be

kept or uſed at the Stamp Office in *Dublin*, for denoting and marking on Vellum, Parchment, and Paper, or on Playing Cards or on Dice, the ſeveral and reſpective Stamp Duties which ſhall from Time to Time be payable thereon reſpectively, by Law in *Ireland*, ſhall be the only true and lawful Types, Marks, and Stamps for the ſtamping and impreſſing of all Vellum, Parchment, and Paper, on which any of the ſeveral Things in reſpect whereof any Stamp Duty ſhall from Time to Time be payable, have been or ſhall be engroſſed or written, and for ſtamping Playing Cards or Dice according to Law; and that if at any Time there ſhall not be any ſuch Type, Mark, or Stamp denoting preciſely any of the Stamp Duties which ſhall from Time to Time be payable, it ſhall be lawful for the ſaid Commiſſioners, if they ſhall think proper, to direct that Two or more of ſuch Types, Marks, or Stamps, the Duties denoted whereby ſhall in the Whole amount to the Stamp Duties ſo payable reſpectively, ſhall be uſed on the ſame Piece of Vellum, Parchment, or Paper, for denoting ſuch Duties, or at their Diſcretion to cauſe to be provided new Types, Marks, or Stamps for denoting ſuch Duties, or any of them, and to cauſe all Vellum, Parchment, and Paper chargeable with ſuch Duties to be ſtamped or marked with the ſame, and it ſhall and may be lawful for the ſaid Commiſſioners to direct that ſuch Devices, Stamps, or Marks ſhall be uſed as may expreſs the Amount of the Duty either directly in Words and Figures, or by Reference or Per-centage, or in any other Manner whatſoever whereby the ſame ſhall or may be ſufficiently denoted.

Stamp Office, for denoting the Duties, ſhall be lawful.

When there is no preciſe Stamp to denote the Duty, Two or more Stamps may be uſed.

XXIX. And be it further enacted, That the Devices or Marks uſed or to be uſed for denoting and marking on Vellum, Parchment, and Paper, or on Playing Cards, or on Dice, the Stamp Duties which ſhall be payable from Time to Time, or any of them, may be diſcontinued, changed, varied, or altered from Time to Time, and new or other Devices or Marks may be uſed in lieu of the Devices or Marks ſo diſcontinued, as His Majeſty, His Heirs and Succeſſors, or the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, or the Commiſſioners of Stamps in *Ireland* for the Time being, ſhall think fit; provided that whenſoever any of the Devices or Marks aforeſaid ſhall be changed, varied, or altered, then and in every ſuch Caſe, public Notice of every ſuch Change, Variation, or Alteration ſhall be given by Advertiſement in the *Dublin Gazette*, and in ſome other public Newſpaper, a convenient Time before the Types, Marks, or Stamps, on which ſuch new Devices or Marks ſhall be made, ſhall be uſed.

Devices may be changed or altered, of which Notice ſhall be given in the Dublin Gazette.

XXX. And be it further enacted, That the ſaid Commiſſioners of Stamps in *Ireland* ſhall cauſe ſeparate and particular Stamps or Marks to be uſed and provided when requiſite, to denote the Duties which ſhall from Time to Time be payable, not only on any Article or Articles for which ſeparate or particular Marks or Stamps ſhall be required from Time to Time by any Law or Laws, but alſo on ſuch other Articles, Matters, and Things as to the ſaid Commiſſioners of Stamps from Time to Time ſhall ſeem requiſite and neceſſary, or as the ſaid Commiſſioners of Stamps ſhall be required to uſe or provide, by His Majeſty, or by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, or by the Lord High Treaſurer of *Ireland*, or by the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland* for the Time being; and all ſuch Articles, Matters, and Things reſpectively, which ſhall be uſed or granted, made or written, after One Month from the Day on which

Commiſſioners to provide ſuch particular Stamps as ſhall be requiſite.

Writings not having the proper

Stamp to be void.

which public Notice ſhall have been or ſhall be given in the *Dublin Gazette* by the ſaid Commiſſioners of Stamps, that ſuch ſeparate or new or particular Stamps or Marks for the ſame have been or are reſpectively provided, and which ſhall be ingroſſed, written, or printed on any Vellum, Parchment, or Paper without ſuch Stamps or Marks, or having any other Stamps or Marks than thoſe ſo provided or uſed for the Purpoſes aforeſaid reſpectively, and alſo all other Matters in reſpect whereof any particular or appropriated Stamp ſhall be neceſſary, and which after ſuch Notice ſhall be engroſſed, written, or printed on any Vellum, Parchment, or Paper not marked with any of the ſaid particular Stamps or Marks ſo appropriated, ſhall be of no other Effect than if the ſaid Matters reſpectively had been written or printed on Vellum, Parchment, or Paper not marked or ſtamped, although ſuch improper Stamps reſpectively may be of the Amount by Law required, or of any greater Amount; and all Perſons who ſhall ſo write or print any ſuch Article, Matter, or Thing on any Paper, Vellum, or Parchment having any ſuch improper Stamp or Stamps thereon, ſhall incur and ſuffer ſuch Penalty as they would be liable to in caſe ſuch Article, Matter or Thing reſpectively had been written or printed on Paper, Vellum, or Parchment, not marked or ſtamped.

Perſons ſubject to Penalty for writing on Paper, &c. not having the proper Stamp.

When Devices are changed and Notice given, Perſons having Stamps in Hand may have them taken in exchange within Four Months; after that Period the old Stamps to be conſidered of no Effect.

XXXI. Provided always, and be it enacted, That as often as the Devices or Marks aforeſaid, or any of them, ſhall be changed, varied, or altered, it ſhall be lawful for all Perſons who ſhall, at the Times reſpectively of ſuch Alteration or Change, have in their Cuſtody or Poſſeſſion any Vellum, Parchment, or Paper, marked with the Impreſſion of the Type, Mark, or Stamp which ſhall have been ſo changed, varied, or altered, and upon which none of the Matters or Things in reſpect whereof any Stamp Duty ſhall be payable, ſhall have been engroſſed or written, to bring or ſend at any Time within the Space of Four Months after the Publication of ſuch Advertiſement as aforeſaid, ſuch Vellum, Parchment, or Paper, to the ſaid Commiſſioners of Stamps, at the Stamp Office in *Dublin*, or to any Diſtributor of Stamps, or to any Perſon appointed to act as a Diſtributor of Stamps, and thereupon the proper Officer at ſuch Stamp Office, and ſuch Diſtributor or Perſon appointed to act as ſuch reſpectively, ſhall, and he, ſhe, and they is and are hereby required to deliver or cauſe to be delivered in lieu thereof, a Quantity of Vellum, Parchment, or Paper, equal to that which ſhall have been ſo brought or ſent as aforeſaid, with the Impreſſion of ſuch new Type, Mark, or Stamp, without demanding or taking directly or indirectly for the ſame, any Money or other Conſideration whatſoever, under the Penalty of forfeiting for every ſuch Offence the Sum of Twenty Pounds, and the ſaid Stamps or Marks which have been ſo given or ſent in, ſhall in every ſuch Caſe be immediately cancelled; and in caſe any Perſon ſhall neglect or omit within the Time aforeſaid to bring or cauſe to be brought and delivered unto the ſaid Commiſſioners or Officers as aforeſaid, any ſuch Vellum, Parchment, or Paper ſo marked with any Type, Mark, or Stamp, the Uſe of which ſhall be ſo diſcontinued, and which may be changed, varied, or altered, for any new Type, Mark, or Stamp, ſuch Vellum, Parchment, or Paper, with ſuch old or diſcontinued Stamp, ſhall be and is hereby declared to be of no other Effect than if ſuch Vellum, Parchment, or Paper had never been ſtamped, and that all Matters and Things which ſhall be engroſſed or written thereon, after ſuch Time as ſhall be appointed by ſuch Advertiſement as aforeſaid, for making uſe of ſuch new changed or altered Types, Marks, or Stamps as aforeſaid, ſhall be of no other Effect than

than if they had been engroſſed or written on Vellum, Parchment, or Paper, not marked or ſtamped, and all Perſons who ſhall engroſs or write any Matter or Thing chargeable with any of the Duties aforeſaid on ſuch Vellum, Parchment, or Paper, after the ſaid Time, ſhall incur and ſuffer ſuch Penalty as is herein directed to be inflicted on Perſons writing or engroſſing on Vellum, Parchment, or Paper, not marked or ſtamped.

Perſons evading the Duty to be ſtill liable, and the Court of Exchequer may enforce Payment.

XXXII. And be it further enacted, That every Perſon who hath written, printed, engroſſed, or executed, or who ſhall print, write, engroſs or execute any Record, Deed, Inſtrument, Copy, Matter, or Thing in reſpect whereof any Stamp Duty is or ſhall be payable upon any Vellum, Parchment, or Paper, not duly ſtamped to denote the Payment of ſuch Duty, and alſo every Perſon who in any other Manner whatſoever is or ſhall be liable to the Payment of any Stamp Duty, and who by any Contrivance, Neglect, or Omiſſion ſhall have avoided, neglected, or omitted to pay any Stamp Duty which, in reſpect of any Act, Matter, or Thing heretofore done or cauſed to be done by him, or hereafter to be done or cauſed to be done by him, ſhall have been by Law payable to His Majeſty, His Heirs or Succeſſors, ſhall be accountable to His Majeſty, His Heirs and Succeſſors, for the Amount of ſuch Duty, and ſuch Duty and the Amount thereof ſhall be a Debt from ſuch Perſon to His Majeſty, His Heirs and Succeſſors; and that in every ſuch Caſe it ſhall and may be lawful for the Barons of His Majeſty's Court of Exchequer in *Ireland*, upon Application to be made for that Purpoſe on Behalf of the ſaid Commiſſioners of Stamps, upon ſuch Affidavit or Affidavits as to the Court may appear ſufficient, to grant a Rule requiring ſuch Perſon or Perſons to ſhew Cauſe why he, ſhe, or they ſhould not deliver to the ſaid Commiſſioners of Stamps an Account upon Oath of all ſuch Duties ſo due, and why the ſame ſhould not be forthwith paid according to Law, and to make any ſuch Rule of Court abſolute in every Caſe in which the ſame may appear to the ſaid Court to be proper and neceſſary for enforcing the Payment of any of the ſaid Duties, together with ſuch Coſts of Proceedings as the ſaid Court ſhall think proper to award and direct.

No Deed or Writing to be given in Evidence unleſs ſtamped with the proper Stamp.

XXXIII. And be it further enacted, That all Courts of Juſtice and Judges in *Ireland* ſhall without Allegation or Proof in that Behalf take judicial Notice of the ſeveral Types, Marks, and Stamps heretofore or now kept or uſed or to be hereafter kept or uſed as aforeſaid, as and for the only true and lawful Types, Marks, and Stamps for denoting the Stamp Duties, which from Time to Time have been or ſhall be payable in *Ireland*; and that no Record, Deed, Inſtrument, Writing, or Printing whatever, for which the Vellum, Parchment, or Paper, whereon the ſame is or ſhall be written or printed, is or ſhall be, or at the Time of writing or printing the ſame was or ſhall have been by Law chargeable with any Stamp Duty, though ſuch Law has been or ſhall have been repealed, ſhall on any Pretence whatſoever be pleaded or given or received in Evidence in any Court in *Ireland*, or admitted in any Court in *Ireland* to be good or available in Law or Equity, unleſs the Vellum, Parchment, or Paper, whereon the ſame hath been or ſhall be ſo written or printed, ſhall be duly marked or ſtamped with the Mark or Stamp that ſhall be proper for ſuch Record, Deed, Inſtrument, or Writing, or Printing reſpectively: Provided always, that if any Deed, Inſtrument, or Writing, ſhall happen to be executed or written on any

But where Deeds, &c. ſhall happen

to be written on a Stamp of a greater Amount, they shall be considered as duly stamped: Except where separate Stamps are provided.

Stamp of an Amount greater than the Stamp Duty payable for such respective Deed, Instrument, or Writing, at the Time of the Execution thereof, the same shall be considered as duly stamped to all Intents and Purposes, except only in Cases where such Record, Deed, Instrument, or Writing, shall be of a Kind for which separate and particular Stamps or Marks shall have been provided as aforesaid, in which case the same shall not be considered as duly stamped, for or in respect of having thereon any Stamp to any Amount greater than the Stamp Duty then payable thereon, unless such greater Stamp so impressed thereon shall be One of the Stamps or Marks so appropriated to such kind of Record, Deed, Instrument, or Writing.

Courts to determine in Cases where Stamps are alledged to be Forgeries.

XXXIV. And be it further enacted, That if at any Time or on any Occasion whatsoever, in any Court or Courts it shall be alledged by either Party, or if any Judge or Judges of any such Courts shall have any Reason to suspect that any Mark or Stamp, Marks or Stamps appearing on any Vellum, Parchment, or Paper, whereon shall be written or printed any Record, Deed, Instrument, Writing, or Printing, produced before such Court or Courts, is or are or may be forged or counterfeited, it shall and may be lawful to and for any such Judge or Judges, and he or they is and are hereby required to make Enquiry thereupon, and to receive thereupon such Information and Evidence on Oath as shall be offered by either Party, or as it shall be within the Power of such Judge or Judges to obtain, and to decide and determine whether such Stamp or Stamps is or are genuine or forged or counterfeited; and such Determination and Decision shall, as to the Purposes of the Trial or Occasion on which the same shall be made, but no further, be final and conclusive.

Commissioners may appoint fit Persons to attend Courts to examine Stamps.

XXXV. And be it further enacted, That the Commissioners of Stamp Duties for the Time being shall and may from Time to Time, as they shall see Occasion, appoint one or more fit Person or Persons to attend in any Court or Courts, Office or Offices in *Ireland*, which Person or Persons shall have full Power and Authority to inspect and examine the Vellum, Parchment, and Paper, upon which any of the Matters or Things in respect of which any Stamp Duty shall at any Time be payable shall have been engrossed or written or put, and also the Marks or Stamps thereupon, and also all other Matters and Things tending to secure the Duties which have been or shall from Time to Time be payable upon stamped Vellum, Parchment, and Paper in *Ireland*; and that the Judges in the several Courts in *Ireland*, and such others to whom it may appertain, at the Request of the said Commissioners, or of any of them, shall make such Orders in their respective Courts, and do such other Matters and Things for the better securing of the said Duties as shall be lawfully and reasonably desired in that Behalf.

Prices to be fixed at which Vellum, Parchment, and Paper shall be sold, and Persons may either buy the same, or bring their own to be stamped.

XXXVI. And, for the better Distribution of Stamped Vellum, Parchment, and Paper in *Ireland*, and in order that all Persons may have the same with Convenience and at an easy Rate, be it enacted, That the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being shall as often as he or they shall think proper, set the Prices at which all Sorts of stamped Vellum, Parchment, and Paper shall be sold; and the said Commissioners of Stamps shall stamp the Prices so set upon every Skin or Piece of Vellum or Parchment, and on every Piece or Sheet of Paper so by them

them to be ſold; and that the ſaid Commiſſioners ſhall take ſpecial Care that the ſeveral Parts of *Ireland* ſhall from Time to Time be ſufficiently furniſhed with ſuch Vellum, Parchment, and Paper, ſtamped or marked as aforeſaid, ſo that all Perſons may have it in their Election to buy the ſame of the Officers or Perſons to be employed by the ſaid Commiſſioners at the uſual Rates above the ſaid Duty, or to bring their own Vellum, Parchment, and Paper to be ſtamped as aforeſaid, or to furniſh themſelves from others who ſhall be legally entitled to utter, vend, or ſell the ſame.

Forging Stamps, or fraudulently uſing them, &c.

XXXVII. And be it further enacted, That if any Perſon in any Part of the United Kingdom of *Great Britain* and *Ireland*, or of any of the Dominions thereto belonging, ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Type, Die, Mark, or Stamp, to reſemble or repreſent, or be miſtaken for any Type, Die, Mark, or Stamp, at any Time heretofore kept or uſed, or hereafter to be kept or uſed at the Stamp Office in *Dublin*, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, any of the Stamp Duties payable under or by virtue of any Act or Acts which has been or ſhall be at any Time in force in *Ireland*, although ſuch Act or Acts may not be in force, or ſuch Type, Die, Mark, or Stamp, may not be kept or uſed at the ſaid Stamp Office at the Time of ſuch forging or counterfeiting; or if any Perſon or Perſons (ſave and except ſuch Perſon or Perſons as ſhall be lawfully entitled and authorized to have and to uſe the ſame for the Purpoſe of ſtamping Vellum, Parchment, or Paper, or other Matter directed to be ſtamped by or under the Authority of the ſaid Commiſſioners of Stamps for the Time being) ſhall have in his, her, or their Poſſeſſion, any Type, Die, or Mark or Stamp made to reſemble or repreſent, or be miſtaken for any Type, Die, Mark, or Stamp heretofore kept or uſed, or hereafter to be kept or uſed at the ſaid Stamp Office, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, any of the ſaid Stamp Duties ſo payable as aforeſaid, although ſuch Type, Die, Mark, or Stamp, ſhall not be then kept or uſed at the ſaid Stamp Office, or the Duty denoted thereby ſhall not be then payable in *Ireland*; or if any Perſon or Perſons ſhall mark or impreſs, or cauſe or procure to be marked or impreſſed on any Vellum, Parchment, or Paper, or other Matter which heretofore was or hereafter ſhall be directed to be ſtamped, any Device, Mark, or Impreſſion to reſemble or repreſent, or be miſtaken for any Device, Mark, or Impreſſion which has been or ſhall be uſed, kept or made, marked or impreſſed at the Stamp Office in *Dublin*, for denoting the charging or marking on Vellum, Parchment, or Paper, or other Matter or Thing ſo directed to be ſtamped, any of the ſaid Stamp Duties ſo payable under or by virtue of any Act of Parliament which ſhall be or ſhall have been in force in *Ireland* at or before the Time when ſuch Mark, Device, or Impreſſion ſhall have been ſo uſed, kept, or made, marked or impreſſed, at the ſaid Office, although ſuch Act or Acts may not be in force, or ſuch Device, Mark, or Impreſſion may not be uſed or kept, marked or impreſſed at the ſaid Office, at the Time of ſuch Offence committed; or if any Perſon or Perſons ſhall uſe, utter, vend, or ſell, or cauſe to be uſed, uttered, vended, or ſold, or ſhall have in his or her Poſſeſſion, with Intent to uſe, utter, vend, or ſell the ſame, any Vellum, Parchment, or Paper, or other Matter, with any counterfeit Device, Mark, or Impreſſion thereon, to reſemble or repreſent, or be miſtaken for any Device, Mark, or Impreſſion which has been or ſhall be uſed, kept, or made

made at the Stamp Office aforeſaid for the Purpoſes aforeſaid, or any of them, although not then uſed or kept for the ſaid Purpoſes, or any of them, or although the Duty denoted thereby ſhall not be then payable in *Ireland*, knowing ſuch Device, Mark, or Impreſſion to be counterfeited, or if any Officer or Officers in the Employment of the Commiſſioners of Stamps, or any other Perſon or Perſons whatever, ſhall with Intent to defraud His Majeſty, His Heirs or Succeſſors, mark or impreſs, or cauſe or procure to be marked or impreſſed, or be aiding, abetting, or aſſiſting in marking or impreſſing, or in cauſing or procuring to be marked or impreſſed any Stamp, Mark, or Impreſſion, denoting any of the ſaid Stamp Duties on any Vellum, Parchment, or Paper, or other Matter directed to be ſtamped, not delivered to him or them by or by the Authority of the ſaid Commiſſioners of Stamps for the Purpoſe of being ſtamped with any Type, Die, Mark, or Stamp, which has been or ſhall be uſed, kept, or made at the Stamp Office aforeſaid, for denoting the charging or marking on Vellum, Parchment, or Paper, any of the ſaid Stamp Duties ſo payable under or by virtue of any Act of Parliament, although ſuch Type, Die, Mark, or Stamp ſhall not be then kept at the ſaid Stamp Office, or the Duty denoted thereby ſhall not be then payable in *Ireland*; or if any Perſon or Perſons ſhall, with Intent to defraud His Majeſty, His Heirs or Succeſſors, knowingly have in his, her, or their Poſſeſſion any Vellum, Parchment, or Paper, or other Matter required to be ſtamped, ſo fraudulently ſtamped or marked with any Mark or Stamp to denote any of the aforeſaid Duties, then and in every of the ſaid Caſes, any and every ſuch Perſon ſo offending, and being thereof lawfully convicted, ſhall be adjudged a Felon, and ſhall be tranſported for Life.

Felony.

Licenſed Perſons having counterfeit Stamps in their Poſſeſſion liable to the Penalties of vending forged Stamps, unleſs it be proved that they were procured at the Stamp Office, or of ſome Diſtributor.

XXXVIII. And be it further enacted, That whenever any Vellum, Parchment, or Paper ſhall at any Time be found in the Poſſeſſion of any Perſon licenſed to deal in and retail Stamps in *Ireland*, or who ſhall have been ſo licenſed within Six Calendar Months then next preceding, having impreſſed thereon any counterfeit Device, Mark, or Impreſſion to reſemble or repreſent, or intended or liable to be miſtaken for any Device, Mark, or Impreſſion which has been or ſhall be uſed, kept, or made at the Stamp Office aforeſaid, for the Purpoſes aforeſaid, or any of them, although ſuch Device, Mark, or Impreſſion ſhall not then be uſed or kept for the ſaid Purpoſes, or any of them, or although the Duty denoted thereby ſhall not be then payable in *Ireland*, then and in every ſuch Caſe, the Perſon in whoſe Poſſeſſion ſuch Vellum, Parchment, or Paper ſhall be ſo found, ſhall be deemed and taken to have ſo had the ſame in his or her Poſſeſſion with Intent to uſe, utter, or vend the ſame with ſuch counterfeit Device, Mark, or Impreſſion thereon, unleſs the contrary ſhall be ſatisfactorily proved, and ſhall alſo be deemed and taken to have had ſuch Vellum, Parchment, or Paper, ſo in his or her Poſſeſſion, knowing the Stamps, Devices, Marks, or Impreſſions thereon to be forged, falſe, and counterfeited, and ſuch Perſon ſhall be liable to all Penalties and Puniſhments by Law impoſed or inflicted upon Perſons uſing, uttering, or vending falſe, forged, or counterfeit Stamps, or having ſuch falſe, forged, or counterfeit Stamps in their Poſſeſſion, knowing the ſame to be forged, unleſs ſuch Perſon ſhall in all Caſes ſatisfactorily prove that ſuch Vellum, Parchment, and Paper, and the Stamps thereon, was or were procured by or for ſuch Perſon at the Stamp Office in *Dublin*, or from ſome Diſtributor of Stamps in *Ireland*.

XXXIX. And

XXXIX. And be it further enacted, That on Complaint made before any One Juſtice of the Peace upon the Oath of One credible Witneſs, that there is juſt Cauſe to ſuſpect any One or more Perſon or Perſons of being or having been concerned in making any falſe or counterfeit Type, Die, Mark or Stamp, or of unlawfully having any ſuch Type, Die, Mark or Stamp in his or her Poſſeſſion, or of unlawfully marking or impreſſing any Vellum, Parchment, or Paper, with any ſuch Device, Mark, or Impreſſion, or of unlawfully having in his or her Poſſeſſion, any Vellum, Parchment, Paper, or other Matter with any counterfeit Device, Mark, or Impreſſion thereon, or of unlawfully or fraudulently marking or impreſſing, or cauſing or procuring to be marked or impreſſed, or of aiding, abetting, or aſſiſting in marking or impreſſing, or in cauſing or procuring to be marked or impreſſed, any Stamp, Mark, or Impreſſion on any Vellum, Parchment, Paper, or other Matter, not delivered to him under the Authority of the Commiſſioners of Stamps, or of knowingly having in his or her Poſſeſſion any Vellum, Parchment, Paper, or other Matter, as aforeſaid, unlawfully or fraudulently ſtamped or marked contrary to any of the Purpoſes or Regulations contained in this Act, or in any other Act or Acts relating to the Stamp Duties in *Ireland*, then and in each and every or any of the ſaid Caſes it ſhall and may be lawful to and for ſuch Juſtice by Warrant under his Hand to cauſe the Dwelling Houſe, Room, Work Shop, Out Houſe, or other Building, Yard, Garden, or other Place belonging to ſuch ſuſpected Perſon or Perſons, or where any ſuch Perſon or Perſons ſhall be ſuſpected to carry on any ſuch marking or counterfeiting, or to ſecrete any ſuch Type, Die, Mark, or Stamp, or any ſuch Vellum, Parchment, Paper, or other Matter, or any of the Machinery neceſſary or applicable for or to the making any ſuch Impreſſion as aforeſaid, to be ſearched for, any ſuch Type, Die, Mark, Stamp, Vellum, Parchment, Paper, Machinery, or other Matter or Thing whatſoever; and if any of the ſaid ſeveral Matters and Things ſhall be found in any Place ſo ſearched, or in the Cuſtody or Poſſeſſion of any Perſon or Perſons whomſoever, not having the ſame by ſome lawful Authority, it ſhall and may be lawful to and for the Perſon or Perſons ſo finding the ſame, to ſeize, and he and they is and are hereby authorized and required to ſeize the ſame reſpectively, and to carry the ſame forthwith to the Juſtice by whom ſuch Warrant ſhall be granted, or to any other Juſtice of the Peace of the County, City, Diſtrict, or Place where the ſame ſhall be ſeized, who ſhall cauſe the ſame to be ſecured and produced in Evidence againſt any Perſon or Perſons who ſhall or may be proſecuted for any of the Offences aforeſaid, in ſome Court of Juſtice proper for the Determination thereof, and afterwards all and every the ſaid Matters and Things ſo ſeized, whether ſo produced in Evidence or not, ſhall by Order of the Court where ſuch Offender or Offenders ſhall be tried, or by Order of ſome Juſtice of the Peace, in caſe there ſhall be no ſuch Trial, be defaced or deſtroyed, or otherwiſe diſpoſed of, as ſuch Court or ſuch Juſtice ſhall direct.

Houſes of Perſons ſuſpected of having forged Dies or Stamps, &c. may be ſearched.

XL. And be it further enacted, That all Vellum, Parchment, and Paper, whereon any of the Matters or Things in reſpect whereof any Stamp Duty ſhall be then payable, ſhall be engroſſed or written, ſhall previous to ſuch engroſſing or writing be ſtamped and marked with the proper Marks or Stamps to denote the Payment of the proper Duty thereon reſpectively,

Vellum, &c. to be ſtamped before engroſſed.

respectively, and the Commissioners of Stamps and their Officers are hereby required upon Demand of any Person or Persons bringing any Vellum, Parchment, or Paper, to the Stamp Office in *Dublin*, forthwith without any Fee or Reward to stamp or mark the same with any of the Stamps or Marks, which shall be then used at the said Office, and which such Person shall require, (save and except such Marks or Stamps as shall be then confined as herein-after mentioned, to be impressed only on Paper, having the Water Mark of the said Stamp Office), such Person or Persons paying to such Officer or Officers as shall be appointed in that Behalf the respective Duties which they shall require to have so stamped or marked on such Vellum, Parchment, or Paper, so brought by him, her, or them.

Penalty on fixing Stamps before the Duty is paid or duly secured.

XLI. And be it further enacted, That if any Commissioner of Stamps or any Officer of the Commissioners of Stamps shall fix or impress any such Mark or Stamp to or upon any Vellum, Parchment, or Paper which shall be brought to the Stamp Office aforesaid to be stamped or marked, before the Duty or Duties denoted thereby shall be duly answered or paid (or duly secured to be paid to the Use of His Majesty, His Heirs or Successors, in such Cases where such Security may by Law be taken), every such Commissioner of Stamps or Officer shall for every such Offence forfeit the Sum of One hundred Pounds, and shall also be answerable for all and every such Duty as if such Commissioner or Officer had duly received such Duty or Duties, and shall for that Purpose be deemed and taken to have received the same.

Stamps becoming inapplicable may be stamped with new or additional Stamps on the Difference being paid.

XLII. And be it further enacted, That in all Cases where, under or by the Provisions of this or any other Act or Acts of Parliament, any Stamps shall at any Time be or become inapplicable to or insufficient for the Purposes for which the same were intended, then and whenever it shall so happen, it shall be lawful for the said Commissioners, or any of them, upon Request of any Person or Persons producing any Vellum, Parchment, or Paper stamped with such Stamp or Stamps, to order, if they shall think proper so to do, that such Vellum, Parchment, or Paper be stamped with any new or additional or other Stamp or Stamps, denoting such Duties as the Person or Persons requesting the same shall require, the Person or Persons to whom the same shall be given paying the Difference in Amount (if any) between the Stamps which shall have been first impressed or marked on such Vellum, Parchment, or Paper, and such Stamps as shall be so required to be impressed or marked on the same.

Stamps spoiled from being written upon and not used may be exchanged for others, Oath being made to certain Particulars.

XLIII. And be it further enacted, That upon Proof on Oath or solemn Affirmation (if by a Quaker) made before the said Commissioners, or any of them, or before any inferior Officer by them in that Behalf appointed, (and which Oath or Affirmation such Officer is hereby empowered to administer) to the Satisfaction of such Commissioner or Officer, that any Deed or Instrument written or printed upon any stamped Vellum, Parchment, or Paper, hath not been executed or signed by any Party or Parties, or that such Vellum, Parchment, or Paper, hath not been used for any of the Purposes for which the same was or were intended, and that the Person making such Affidavit or Affirmation hath not, nor hath any other Person on his Account, received, and that such Person will not receive any Money or other Consideration for the Stamp thereupon, and that the said Stamp or Stamps is or are really and truly the Property of the Person making

ſuch Affidavit, and have or hath been paid for by ſuch Perſon to the full Amount of the Duty thereon, and that ſuch Perſon will be a Loſer to ſuch Amount unleſs ſuch Perſon ſhall receive other Stamps in lieu thereof; and upon the Perſon or Perſons who ſhall produce ſuch Proof delivering ſuch ſtamped Vellum, Parchment, or Paper rendered unfit for Uſe as aforeſaid, and delivering at the ſame Time a like Quantity of Vellum, Parchment, or Paper to be ſtamped, then and in every ſuch Caſe, the ſaid Commiſſioners ſhall cauſe the ſame to be ſtamped or marked with the ſeveral and reſpective Duties ſtamped, marked, or impreſſed on the Vellum, Parchment, or Paper ſo rendered unfit for Uſe, or with any other Duties which may be required, the Perſon ſo requiring the ſame firſt paying the Difference of the Amount (if any): Provided always, that ſuch Vellum, Parchment, or Paper ſo ſtamped, ſhall be brought to the Commiſſioners of Stamps at the Stamp Office in *Dublin*, within Six Calendar Months next after the ſame ſhall have been ſo engroſſed or written upon, if the ſame ſhall belong to any Perſon or Perſons reſident in *Dublin*, or within Ten Miles of the Caſtle of *Dublin*, or within Twelve Calendar Months after the ſame ſhall have been ſo engroſſed or written upon, if ſuch Stamps ſhall belong to Perſons reſident elſewhere: Provided alſo, that the ſaid Commiſſioners, or any Officer under their Authority, ſhall not be required or obliged to impreſs on any Paper, Parchment, or Vellum ſo brought any Stamp or Mark which ſhall then be confined to Paper having the Water Mark of the ſaid Stamp Office.

Relief to be given for Stamps on Inſtruments found to be void, &c.

XLIV. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Stamps to cancel and give other Stamps in lieu of any ſuch Stamps as ſhall have been uſed for or upon any Preſentations to Eccleſiaſtical Benefices which ſhall not be followed by Inſtitution; or for or upon any Inſtruments which ſhall have been ſigned by any Party or Parties, but which ſhall have been afterwards found to be abſolutely void in Law from the Beginning, or which by reaſon of any Error or Miſtake therein ſhall have been afterwards found unfit for the Purpoſe originally intended, or which by reaſon of the Death of any Perſon whoſe Signature ſhall have been neceſſary thereto without having ſigned the ſame, or by reaſon of the Refuſal of any ſuch Perſon to ſign the ſame cannot be compleated ſo as to effect the Tranſaction in the Form propoſed, or which for Want of the Signature of ſome material and neceſſary Party ſhall have in fact become incomplete and inſufficient for the Purpoſe intended, or which by reaſon of the Refuſal of any Perſon to act under the ſame, or by the Refuſal or Non-acceptance of any Office or Truſt thereby granted ſhall have failed of their intended Purpoſe, or which for Want of Inrolment within the Time required by Law ſhall have become null and void, or which ſhall have become uſeleſs in conſequence of the Tranſaction therein mentioned being effected by ſome other Inſtrument or Inſtruments duly ſtamped, ſo that the Inſtrument for which an Allowance of Stamps ſhall be claimed, in any of the Caſes aforeſaid, ſhall be delivered up to the ſaid Commiſſioners to be cancelled; and provided the Application for the Relief which the ſaid Commiſſioners are hereby authorized to give ſhall be made within Six Calendar Months after the Date of the Inſtrument in queſtion, except where the ſame ſhall have become void for Want of Inrolment within Six Calendar Months from the Date, and in thoſe Caſes within Six Calendar Months next after the ſame ſhall ſo become void; and except where the ſame ſhall have been ſent abroad, and in thoſe Caſes within Six Calendar Months

Months after the ſame ſhall have been received back; and provided no Action ſhall have been brought or Suit commenced in which ſuch Inſtrument could or would have been given or offered in Evidence; and provided all the Facts upon which the ſaid Commiſſioners are hereby authorized to give Relief ſhall be duly proved by Oath (or ſolemn Affirmation in the Caſe of Quakers) to the Satisfaction of the ſaid Commiſſioners.

Stamps may be given in lieu of Stamps uſed for Bills of Exchange and Notes not delivered out, &c.

XLV. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Stamps to cancel and give other Stamps in lieu of all ſuch Stamps as ſhall have been uſed for any Bills of Exchange or Promiſſory Notes, which ſhall have been ſigned by or on the Behalf of the Drawers thereof, but which ſhall not have been delivered out of their Hands to the Payees therein named, or to any Perſon on their Behalf, or depoſited with any Perſon as a Security for the Payment of Money, or any way negociated, iſſued, or put in Circulation or made uſe of in any other Manner whatſoever; and which Bills of Exchange ſhall not have been accepted by the Drawees, or tendered for ſuch Acceptance, provided that ſuch Bills of Exchange and Promiſſory Notes ſhall be brought for Allowance and be delivered up to the ſaid Commiſſioners, at their Stamp Office in *Dublin*, to be cancelled within Six Calendar Months next after the Date of ſuch Bills and Notes, or after the ſigning of the ſame, if they ſhall not bear Date; and provided all the Facts upon which the ſaid Commiſſioners are hereby authorized to give Relief ſhall be fully proved by Oath (or ſolemn Affirmation in the Caſe of Quakers) to the Satisfaction of the ſaid Commiſſioners.

Regulations to be made in regard to Allowance for Stamps.

XLVI. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Stamps to make ſuch Rules and Regulations, and to require Affidavits (or ſolemn Affirmations in the Caſe of Quakers) of all ſuch Facts and Circumſtances, in regard to the Allowance of Stamps in all or any of the Caſes aforeſaid, as they ſhall in their Diſcretion judge neceſſary or expedient for the Purpoſe of preventing Frauds and Evaſions, ſuch Affidavits or Affirmations to be made before the ſaid Commiſſioners, or any One or more of them, or before any Officer to be appointed for that Purpoſe by the ſaid Commiſſioners, and ſuch Officers are hereby reſpectively authorized to take the ſame, and adminiſter the proper Oath or Affirmation for that Purpoſe.

Penalty on writing any Deeds, &c. before duly ſtamped.

XLVII. And be it further enacted, That if any Perſon hath engroſſed or written at any Time ſince the Commencement of any Act for impoſing Stamp Duties in *Ireland*, or ſhall at any Time hereafter engroſs or write, or cauſe to be engroſſed or written upon any Vellum, Parchment, or Paper, any of the Matters or Things for which ſuch Vellum, Parchment, or Paper, at the Time of ſuch Writing or Engroſſment was or ſhall be chargeable with any Stamp Duty (ſave and except a Bill or Note of any Banker or Bankers, or other Perſon or Perſons) before ſuch Time as the ſaid Vellum, Parchment, or Paper hath been or ſhall be marked or ſtamped with ſuch Mark or Stamp as was or ſhall be by Law required for the ſame, or hath or have engroſſed or written the ſame, or cauſed the ſame to be engroſſed or written, or ſhall engroſs or write the ſame, or cauſe the ſame to be engroſſed or written upon any Vellum, Parchment, or Paper not ſtamped with any Duty, or ſtamped or marked for any lower Duty than the Duty payable at the Time, in reſpect of what hath been or ſhall be ſo

engroſſed

engroſſed or written thereon, then and in every ſuch Caſe there ſhall be paid to His Majeſty, His Heirs and Succeſſors, the Remainder or the Whole of the Amount of the Duty (as the Caſe may be) ſo payable by Law for every ſuch Deed, Inſtrument, or Writing, and alſo the Sum of Ten Pounds, provided the ſame ſhall be brought to be ſtamped within the Space of Five Years from the Execution of ſuch Deed, Inſtrument, or Writing, or at any Time after the Expiration of ſuch Term of Five Years, the Sum of Twenty Pounds, over and above ſuch Duty, or Remainder of Duty, payable as aforeſaid; and the proper Officers reſpectively are hereby required, upon Payment or Tender of ſuch Duty, or Remainder of Duty, and the Sum of Ten Pounds or Twenty Pounds, as the Caſe may be, to give a Receipt for the ſame, and to mark and ſtamp ſuch Vellum, Parchment, or Paper, with the Mark or Stamp that ſhall be proper for ſuch Deed, Inſtrument, or Writing reſpectively.

On certain Payments being made, Inſtruments to receive the proper Stamp.

XLVIII. And be it further enacted, That if any Perſon hath engroſſed or written, at any Time ſince the Commencement of any Act for impoſing Stamp Duties in *Ireland*, or ſhall at any Time hereafter engroſs or write, or cauſe to be engroſſed or written, any of the Matters or Things for which Vellum, Parchment, or Paper, at the Time of ſuch Writing or Engroſſment was or ſhall be chargeable with any Stamp Duty upon any Vellum, Parchment, or Paper, ſtamped with any forged or counterfeit Stamp or Mark, then and in every ſuch Caſe it ſhall be lawful for any Perſon or Perſons (other than ſuch Perſon or Perſons who ſhall have engroſſed or written or cauſed to be engroſſed or written, or ſhall engroſs or write or cauſe to be engroſſed or written, any ſuch Matter or Thing upon any ſuch Vellum, Parchment, or Paper, ſtamped with any forged or counterfeit Stamp, knowing ſuch Stamp to be forged or counterfeited, and other than ſuch Perſon who ſhall have impreſſed any ſuch Vellum, Parchment, or Paper, or ſhall have cauſed the ſame to be impreſſed with any ſuch counterfeit Stamp or Mark) to bring ſuch Vellum, Parchment, or Paper to the Stamp Office in *Dublin*, to be ſtamped with the Stamps or Marks denoting the Duty payable by Law thereon, and there ſhall be paid to His Majeſty, His Heirs and Succeſſors, the Amount of ſuch Duty ſo payable by Law, for every ſuch Deed, Inſtrument, or Writing, and alſo the Sum of Ten Pounds, provided the ſame ſhall be brought to be ſtamped within the Space of Five Years from the Execution of ſuch Deed, Inſtrument, or Writing, or at any Time after the Expiration of ſuch Term of Five Years, the Sum of Twenty Pounds over and above ſuch Duty ſo payable as aforeſaid; and the proper Officers reſpectively are hereby required, upon Payment or Tender of ſuch Duty, and the Sum of Ten Pounds or Twenty Pounds, as the Caſe may be, to give a Receipt for the ſame, and to mark and ſtamp ſuch Vellum, Parchment, or Paper, with the Mark or Stamp that ſhall be proper for ſuch Deed, Inſtrument, or Writing reſpectively; provided alſo that if it ſhall be made to appear by Teſtimony on Oath to the Satisfaction of the Commiſſioners of Stamps, that ſuch Vellum, Parchment, or Paper, having any ſuch counterfeit Stamp or Stamps thereon, and whereon any ſuch Matter ſhall have been ſo engroſſed or written, was bought with ſuch Stamps thereon, at the Stamp Office in *Dublin*, or from any Diſtributor or Sub-diſtributor of Stamps, or from any Perſon licenſed to ſell Stamps, then and in every ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners of Stamps, if they ſhall think proper ſo to do, to order the ſame reſpectively to be

Perſons unknowingly uſing a forged Stamp, proving that it was bought at the Stamp Office, &c. may have the Inſtrument properly ſtamped, on making certain Payments.

duly ſtamped with Stamps of the ſame Deſcription and Amount without the Payment of any Stamp Duty or Penalty whatſoever.

Inſtruments engroſſed inadvertently without the proper Stamp, brought to the Stamp Office within Sixty Days, the Commiſſioners may remit the Penalty and cauſe them to be properly ſtamped.

XLIX. And be it further enacted, That when any Inſtrument (ſave and except a Bill or Note of any Banker or Bankers or other Perſon or Perſons) ſhall have been engroſſed or written on Parchment, Vellum, or Paper, not duly ſtamped, and it ſhall ſatisfactorily appear to the ſaid Commiſſioners of Stamps, upon Oath or Affirmation or otherwiſe, that the ſame hath happened either by Accident or Inadvertency, or from urgent Neceſſity or unavoidable Circumſtances, and without any Intention in any Party to defraud His Majeſty, His Heirs or Succeſſors, of the Duty chargeable upon ſuch Inſtruments, then and in any of the ſaid Caſes, if ſuch Inſtrument ſhall within Sixty Days from the Firſt Execution thereof, be brought to the Stamp Office in the City of *Dublin*, to be ſtamped, and the Duty chargeable upon ſuch Inſtrument ſhall be paid, it ſhall and may be lawful for ſuch Commiſſioners, if they ſhall think proper ſo to do, to remit any Penalty payable on ſtamping ſuch Inſtrument or any Part thereof ſo executed without being ſtamped, and to cauſe ſuch Inſtrument to be ſtamped with the proper Stamp; and every Perſon concerned in engroſſing any ſuch Inſtrument or executing the ſame ſhall be thereupon exempt from all Penalties on account thereof.

Inſtruments executed out of Ireland may be ſtamped within certain Periods, without Payment of additional Duty.

L. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Stamps, and they are hereby authorized to ſtamp any Inſtrument executed out of *Ireland*, upon Payment of the Stamp Duty which ſhall be payable thereon at the Time when ſuch Deed ſhall be required to be ſo ſtamped, without Payment of any additional Duty or Penalty, within the Space of Six Calendar Months from the Firſt Execution thereof reſpectively, in caſe of the ſame being ſo executed in any Part of the United Kingdom, or within the Space of Two Years from the Firſt Execution thereof, in caſe of the ſame being ſo executed in any Place out of the United Kingdom, Proof being firſt made to the Satisfaction of the ſaid Commiſſioners that ſuch Inſtrument was executed out of *Ireland*, and in the United Kingdom, or out of the United Kingdom, as the Caſe may be, and within the Times aforeſaid reſpectively.

Commiſſioners may provide Frames for making Paper with the Words "Stamp Office" viſible in the Subſtance thereof.

LI. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Stamps in *Ireland*, if they ſhall think proper ſo to do, to provide Moulds or Frames for the making of Paper, to be uſed for any Inſtrument or Inſtruments for which Stamps ſhall be required, and which ſhall be uſually written on Paper, and for which they ſhall think proper to provide ſuch Paper, and that ſuch Moulds and Frames ſhall be ſo conſtructed as that the Words "Stamp Office," either alone or with ſuch Figures as the ſaid Commiſſioners ſhall from Time to Time think proper, ſhall be viſible in the Subſtance of ſuch Paper, and to cauſe ſuch Paper to be made by ſuch Perſon or Perſons as ſhall be for that Purpoſe authorized and appointed by the ſaid Commiſſioners under Hand and Seal.

Puniſhing Perſons not authorized, for making or uſing Paper ſo marked with the

LII. And be it further enacted, That if any Perſon not being an Officer, Workman, Servant, or Agent for the Time being of the ſaid Commiſſioners of Stamps, and authorized and appointed by them for that Purpoſe and for their Uſe only, ſhall make or uſe, or cauſe or procure to be made or

uſed, or knowingly aid or aſſiſt in making or uſing, or, without being authorized and appointed as aforeſaid, ſhall knowingly have in his, her, or their Cuſtody or Poſſeſſion, without lawful Excuſe, the Proof whereof ſhall be on the Perſon accuſed, any Frame, Mould, or Inſtrument for the making of Paper, in the Subſtance whereof the Words "Stamp Office," or the greater Part of ſuch Words would be viſible, or in the Subſtance whereof any Device or Diſtinction would be viſible peculiar to and appearing in the Subſtance of the Paper which ſhall from Time to Time be uſed by the Commiſſioners of Stamps as aforeſaid; or ſhall make, or cauſe or procure to be made, or knowingly aid or aſſiſt in making any Paper in the Subſtance whereof there ſhall be viſible the ſaid Words "Stamp Office," or the greater Part of ſuch Words, or any ſuch Device or Diſtinction peculiar to and appearing in the Subſtance of the Paper which ſhall be ſo uſed by the ſaid Commiſſioners of Stamps; or if any Perſon, not being authorized or appointed as aforeſaid, ſhall knowingly have in his or her Cuſtody or Poſſeſſion, without lawful Excuſe, the Proof whereof ſhall be on the Perſon accuſed, any Paper whatſoever in the Subſtance whereof there ſhall be viſible the Words "Stamp Office," or the greater Part of ſuch Words, or any Device or Diſtinction peculiar to and appearing in the Subſtance of Paper ſo from Time to Time uſed by the ſaid Commiſſioners; or if any Perſon, not being authorized or appointed as aforeſaid, ſhall by any Art, Device, Myſtery, or Contrivance, cauſe or procure, or knowingly aid or aſſiſt in cauſing or procuring to appear in the Subſtance of any Paper whatſoever the Words "Stamp Office," or the greater Part of ſuch Words, or any ſuch Device or Diſtinction peculiar to and appearing in the Subſtance of the Paper which ſhall be ſo uſed by the ſaid Commiſſioners of Stamps, every Perſon ſo offending in any of the ſaid Caſes, and being thereof lawfully convicted, ſhall for ſuch Offence be adjudged a Felon, and ſhall be tranſported for the Term of his or her Life.

Words "Stamp Office," &c.

Felony.

LIII. And be it further enacted, That all Matters and Things in reſpect whereof any of the ſaid Stamp Duties ſhall be payable, ſhall be written or printed or written and printed in ſuch Manner (and if printed or written in Part or entirely before being ſtamped ſhall be ſo ſtamped) that ſome Part of the Writing or Printing thereof ſhall be on the Stamps or Marks which ſhall in purſuance of any Act or Acts then in force be placed on the Vellum or Parchment or Paper thereof, and ſuch Writing or Printing ſhall from thence be ſo continued in the uſual Form of writing, printing, or engroſſing Deeds or Writings, ſo that no blank Space ſhall be left whereby ſuch Stamps might be made applicable to any other Deed or Inſtrument whatſoever, upon Pain that the Perſon who ſhall ſo write, engroſs, or print, or ſtamp, or cauſe to be written, engroſſed, or printed or ſtamped, any ſuch Writing, Matter, or Thing contrary to the true Intent and Meaning hereof, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Writing to cover the Stamps that they may not be applicable to any other Deed.

Penalty.

LIV. And be it further enacted, That from and after the Commencement of this Act, no Public Officer ſhall in any Caſe be entitled to or be allowed Credit in Account either by the Commiſſioners of Civil or Military Accounts, or in any other way, or on any Occaſion whatſoever, for any Sum or Sums whatſoever as paid to or for the Uſe of any Public Officer, Servant, or Penſioner, for or on account of any Salary, Profit, Emolument, Fee, Reward, or Penſion, unleſs ſuch Payment ſhall be vouched

Payment of Salaries to Public Officers to be vouched by ſtamped Receipts.

touched by a Receipt for the ſame duly ſtamped, where a Stamp ſhall be required by Law.

Cards and Dice expoſed to ſale to be duly ſtamped.

LV. And be it further enacted, That no Playing Cards or Dice ſhall be uttered, vended, ſold, or expoſed to Sale, or played with, or ſhall be kept by any Perſon with Intent to utter, vend, ſell or expoſe to Sale, or play with the ſame, which ſhall not be duly ſealed, marked, and ſtamped reſpectively, according to Law, upon Pain that every Perſon who ſhall utter, vend, ſell or expoſe to Sale, or knowingly play with, or have in his or her Poſſeſſion with Intent to utter, vend, ſell, or play with the ſame, any ſuch Cards or Dice which ſhall not be ſo ſealed, marked, or ſtamped, ſhall forfeit for every ſuch Pack of Cards, or for every ſuch Die ſo uttered, vended, ſold or expoſed to Sale, or played with, or ſo in his or her Poſſeſſion, with Intent to utter, vend, ſell, or play with the ſame, the Sum of Five Pounds.

Penalty.

Perſons not to engroſs, or have in their Poſſeſſion Inſtruments without the proper Stamps.

LVI. And be it further enacted, That if any Perſon ſhall engroſs, write, or print, or cauſe to be engroſſed, written, or printed, or partly written and partly printed upon any Vellum, Parchment, or Paper, any Inſtrument, Writing, or Thing for which ſuch Vellum, Parchment, or Paper ought, according to the Laws which ſhall be then in force, to have a Stamp or Mark denoting the Payment of any Stamp Duty, or ſhall utter, iſſue, accept, receive, or knowingly have in his or her Poſſeſſion, any Vellum, Parchment, or Paper, having ſuch Inſtrument, Writing, Matter, or Thing engroſſed, written, or printed, or partly written and partly printed thereon, ſuch Vellum, Parchment, or Paper being then not duly marked or ſtamped with ſuch Mark or Stamp as ſhall be by Law required for ſuch Inſtrument, Writing, Matter, or Thing, at the Time of ſo engroſſing, writing, or printing the ſame, or being marked or ſtamped for any lower Duty or Duties than the Duty or Duties which ſhall be then by Law payable thereon in reſpect of the Matter or Thing ſo engroſſed, written, or printed thereon, or being marked or ſtamped with any Mark or Stamp which ſhall have been previouſly uſed for any other Purpoſe, ſuch Perſon ſo offending ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and in caſe any Perſon or Perſons ſhall at any Time file or cauſe to be filed in any Court of Law or Equity, any Pleading, Affidavit, or other Proceeding, Matter, or Thing whatſoever, in reſpect whereof any Stamp Duty ſhall be then payable, and there ſhall not be any Time expreſsly allowed by Law for ſtamping the ſame after the filing thereof, and that ſuch Pleading, Affidavit, Proceeding, Matter, or Thing, ſhall not at the Time of filing thereof be duly ſtamped, then and in every ſuch Caſe every Perſon who ſhall ſo file the ſame or cauſe the ſame to be filed, and alſo every Officer of ſuch Court who ſhall receive the ſame, ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and in caſe any Clerk, Officer, or other Perſon, who in reſpect of any Office or Employment is or ſhall be entitled or entruſted to make, engroſs, or write, any Record, Entry, Deed, Inſtrument, or Writing whatſoever, which ſhall be then chargeable with a Stamp Duty under or by virtue of any Act or Acts which ſhall be then exiſting or in force in *Ireland*, or to iſſue any Proceſs or to file any Proceedings, or to do any Act in the Execution of his Office with reſpect to any Article, Matter, or Thing chargeable with any ſuch Duty, ſhall be guilty of any Fraud, Practice, or Neglect, by Means whereof His Majeſty, His Heirs or

Penalty.

Law Proceedings not to be filed without the proper Stamps.

Penalty.

Officers entruſted to write Records, &c. defrauding the Revenue.

or Succeſſors, may be defrauded of any ſuch Duty by making, engroſſing, or writing any ſuch Record, Entry, Deed, Inſtrument, or Writing, or by cauſing the ſame to be made, engroſſed, or written upon Vellum, Parchment, or Paper not duly marked or ſtamped according to ſuch Laws or Law as ſhall be then exiſting and in force, or upon Vellum, Parchment, or Paper marked or ſtamped with any Mark, Stamp, or Impreſſion, which he ſhall know to be counterfeited, or by engroſſing or writing any ſuch Record, Deed, Inſtrument, or other Writing upon Vellum, Parchment, or Paper which ſhall be marked or ſtamped for a lower Duty than the Duty which ſhall be then by Law payable for the ſame, or by neglecting to do any Thing required by him to be done in the Execution of his Office, or by doing any Thing contrary to the Duty of his Office in relation to any Stamp Duty or Duties, that then and in every ſuch Caſe, ſuch Clerk, Officer, or Perſon ſo guilty of any ſuch Fraud, Practice, or Neglect ſhall, for every ſuch Offence, forfeit the Sum of Forty Pounds; and if any Record, Entry, Deed, Inſtrument, or Writing whatſoever, on which any ſuch Stamp is or ſhall be by Law charged and made payable by any Act or Acts in force in *Ireland*, ſhall, contrary to the true Intent and Meaning of this Act, be written or engroſſed by any Perſon or Perſons whatſoever, not being a known Clerk or Officer who in reſpect of any Office or Employment is or ſhall be entitled to the making, writing, or engroſſing the ſame upon Vellum, Parchment, or Paper, not marked or ſtamped according to Law, or ſhall be written or engroſſed upon Vellum, Parchment, or Paper, marked or ſtamped for a lower Duty than is by Law payable thereon, (except under the Rules, Regulations, and Directions in this Act contained) then and in every ſuch Caſe there ſhall be due and paid to His Majeſty, His Heirs and Succeſſors, for every ſuch Deed, Inſtrument, or Writing, over and above the Stamp Duty charged and payable thereon by Law, the Sum of Ten Pounds; and no ſuch Entry, Record, Deed, Inſtrument, or Writing ſhall be pleaded or given in Evidence in any Court, or admitted in any Court, or by any Perſon, to be good, uſeful, or available in Law or in Equity, until as well ſuch Stamp Duty, as the ſaid Sum of Ten Pounds, ſhall be firſt paid to the Uſe of His Majeſty, His Heirs or Succeſſors, and a Receipt produced for the ſame, under the Hand or Hands of ſome Officer appointed to receive the Duties of Stamps, nor until the Vellum, Parchment, or Paper, on which ſuch Record, Entry, Deed, or Inſtrument or Writing ſhall be written or made, ſhall be marked or ſtamped with the proper Stamp or Mark to denote the Duty payable thereon; and the proper Officer or Officers are hereby enjoined and required, upon Payment or Tender of ſuch Duty and the Sum of Ten Pounds unto him or them, to give a Receipt for the ſame, and to mark or ſtamp ſuch Vellum, Parchment, or Paper with the Mark or Stamp proper for ſuch Record, Entry, Deed, Inſtrument, or Writing reſpectively.

Penalty.

Such Records, &c. when written by other Perſons than known Officers, to pay a certain Sum beſide the Duty.

LVII. And be it further enacted, That every Officer in any Court or Public Office in *Ireland*, who ſhall uſually act in Perſon in ſuch Matters, and the known Deputy of any Officer who ſhall not uſually ſo act, in whoſe Office any Pleading, Affidavit, Proceeding, Matter, or Thing ſhall have been received, ſhall, as to the Purpoſes of this Act, be deemed and taken to have received the ſame; and that every Clerk, Officer, or other Perſon as aforeſaid, who ſhall make, engroſs, or write, or cauſe to be made, engroſſed, or written, any ſuch Record, Entry, Deed, Inſtrument,

Officers in Courts or Offices engroſſing Records, &c. on counterfeited Stamps, deemed to have known the ſame, un-

unless they prove they were bought at the Stamp Office, &c.

or Writing, upon Vellum, Parchment, or Paper, marked or stamped with any Mark, or Stamp, or Impression which shall be counterfeited, shall, in any Proceeding for the Recovery of the Penalty in that respect aforesaid, be deemed and taken to have known such Mark, Stamp, or Impression, to be counterfeited, unless he shall prove that the same was bought at the Stamp Office in *Dublin*, or at the Office of some Distributor or Sub-distributor of Stamps, or in the Office or Shop of a Person duly licensed to sell Stamps.

Evading the Duty by falsifying Dates, erasing Names, taking off Stamps.

LVIII. And be it further enacted, That if any Person or Persons shall for the Purpose of evading any of the Stamp Duties which shall at any Time be payable under any Act or Acts then in force in *Ireland*, execute any stamped Instrument without a Date, or bearing Date prior to such Execution thereof, or shall fraudulently erase or scrape out, or cause to be erased or scraped out the Name or Names of any Person or Persons, or any Date, Sum, or Thing engrossed or written in such Instrument, Matter, or Thing as aforesaid, or if any Person shall fraudulently cut, tear, or take off any Mark or Stamp from any Piece of Vellum, Parchment, or Paper, or any Part thereof with Intent to use such Mark or Stamp for any other Writing, Matter, or Thing in respect whereof any Stamp Duty shall be then payable, then and in every of the said Cases every Person so offending shall for every such Offence forfeit the Sum of Forty Pounds; and any Deed, Instrument, or Writing, wherein any of the said Frauds shall have been committed in order to make the same appear to be duly stamped, shall be deemed not to have been duly stamped; provided nevertheless, that if any Deed or Instrument shall have been duly executed by any of the Parties thereto, on the Day when the same bears Date, such Deed or Instrument may be lawfully executed at any Time afterwards by the other Parties thereto, or any of them, notwithstanding any intervening Change in the Stamp Duty or Duties payable on such Deed or Instrument, if the same shall have been duly stamped at the Time of such prior Execution thereof, and such Deed or Instrument shall in such Case be deemed to be duly stamped.

Penalty.

Certificates of Duty being paid to be produced on Advocates, Attornies, &c. applying for Admissions.

LIX. And be it further enacted, That from and after the Commencement of this Act, every Person who shall apply to be sworn or admitted an Advocate, Proctor, Attorney, Solicitor, Clerk, or other Officer in any Court in *Ireland*, in respect of whose Admission any Stamp Duty shall be payable; or a Student in the King's Inns, or to the Degree of a Barrister in the said King's Inns, shall, previous to being so sworn or admitted, produce and deliver to the proper Officer, to whom he shall apply to be so admitted, a Certificate, signed under the Hand or Hands of some Person appointed for that Purpose by the Commissioners of Stamps for the Time being, stating that such Person has paid such Duty as shall be then by Law payable on or in respect of such Admission, and stating the Amount of such Duty; which Certificate shall remain in the Custody of such Officer, to be used and disposed of as herein-after mentioned; and that every such Officer shall keep Two Books, in each of which the Names of all Persons who, after the Commencement of this Act, shall be admitted by him as aforesaid, together with the Amount of the Stamp Duty paid by every such Person, according to such Certificate, shall be fairly written in due and regular Order; and such Officer shall, Four Times in every Year, on the Second *Monday* in *January*, the Second *Monday* in

Persons granting such Certificates to keep Books.

in *April*, the Second *Monday* in *July*, and the Second *Monday* in *October*, deliver or cauſe to be delivered, between the Hours of Eleven of the Clock in the Forenoon, and Three of the Clock in the Afternoon, at the Stamp Office in *Dublin*, if ſuch Admiſſion ſhall take place in the County, or County of the City of *Dublin*, to ſuch Perſon as ſhall be appointed for that Purpoſe by the Commiſſioners of Stamps, and if ſuch Admiſſion ſhall take place in any other Part of *Ireland*, then to the Diſtributor of Stamps in whoſe Diſtrict ſuch Admiſſion ſhall take place, at the Office of ſuch Diſtributor, one of the ſaid Books with the Names of all Perſons ſo admitted, and the Sums paid by them as aforeſaid, ſo written therein, together with all the ſaid Certificates ſo delivered by the ſeveral Perſons, if any, who ſhall have been ſo admitted in the Quarter of a Year ending on the Quarter Day preceding the Delivery of ſuch Book; and every ſuch Diſtributor ſhall forthwith tranſmit to the Stamp Office in *Dublin* every ſuch Book, together with the Certificates ſo delivered to him therewith; and every ſuch Book which ſhall be ſo delivered at, or tranſmitted to the ſaid Stamp Office in *Dublin*, ſhall be forthwith examined by an Officer appointed for that Purpoſe, and ſhall be compared with the Certificates accompanying the ſame; and if they ſhall be found to agree, then ſuch Officer ſhall certify at the Foot of the Names then entered in ſuch Book, the Number of Admiſſions appearing therein for the laſt Quarter, and that the proper Stamp Duty has been paid thereon; and thereupon ſuch Books ſhall be ſtamped with one or more Stamp or Stamps denoting the Payment of ſuch Duty, and ſhall be returned without any unneceſſary Delay to the proper Officer of ſuch Court.

Duty of Regiſtrar of Court of Chancery.

LX. And be it further enacted, That in the Court of Chancery the proper Officer for keeping ſuch Books and for the Purpoſes aforeſaid, ſhall be the Regiſtrar of the ſaid Court or his Deputy.

Apprentices to Attornies &c. to obtain like Certificates of the Duties having been paid,

LXI. And be it further enacted, That every Perſon who ſhall be bound an Apprentice to any Attorney, Proctor, Notary Public in *Ireland*, ſhall in like Manner obtain from ſome Perſon appointed for that Purpoſe by the ſaid Commiſſioners of Stamps a written Certificate of having paid the Duty which ſhall be by Law payable on ſuch Indenture of Apprenticeſhip at the Time of executing the ſame, which Certificate ſhall be lodged with the proper Officer of the Court in which ſuch Indentures ſhall be enrolled, or of the Court or one of the Courts to which the Maſter of ſuch Apprentice ſhall belong, or in caſe of Notaries, with the Regiſtrar of the Court of Prerogative; and the Officer or Officers of ſuch Court is and are hereby required to take Charge of and keep ſuch Certificate, ſo that the ſame may and ſhall be produced and read in open Court before any ſuch Perſon ſhall be admitted to be an Attorney, Proctor, or Notary, and ſhall be produced to a Maſter of the Court of Chancery in *Ireland* before any ſuch Perſon ſhall be admitted and ſworn a Solicitor in the ſaid Court of Chancery as aforeſaid.

Advocates, Attornies, &c. not permitted to act unleſs their Names ſhall be written in the Books

LXII. And be it further enacted, That no Perſon in reſpect of whoſe Admiſſion any Stamp Duty ſhall be payable ſhall be capable of practiſing or acting as an Advocate, Proctor, Attorney, Solicitor, Clerk, or other Officer in any Court whatſoever in *Ireland*, nor admitted to the Privilege of a Student, or to act as a Barriſter, under or by virtue of any Admiſſion made after the Commencement of this Act, nor ſhall any ſuch Admiſſion be

kept by the proper Officer for granting Certificates.

be valid or effectual unleſs his Name ſhall appear ſo written in the ſaid Books required by this Act to be kept as aforeſaid, or in ſuch of them as ſhall from Time to Time be in the Poſſeſſion of the proper Officer, and ſhall be duly ſtamped as aforeſaid; and that no ſuch Officer ſhall deliver the ſame Book in Two ſucceſſive Quarters, but that one of the ſaid Books ſhall be delivered as aforeſaid in *January* and in *July*, and the other of the ſaid Books in *April* and *October*, ſo as that ſuch of the ſaid Books as ſhall from Time to Time remain in the Hands of the proper Officer ſhall appear to have been inſpected and ſtamped at the Stamp Office in its Turn.

Duty of Officer in keeping ſuch Books.

LXIII. And be it further enacted, That the ſaid Books ſhall be kept ſo as to agree as nearly as poſſible with each other, and that whenever any ſuch Book ſhall be returned from the Stamp Office as aforeſaid to the proper Officer, ſuch Officer ſhall forthwith cauſe to be fairly and regularly entered therein the Names of all Perſons admitted while ſuch Book was out of his Poſſeſſion, ſo as to correſpond in that reſpect with the other of the ſaid Books which remained in his Poſſeſſion; and if any ſuch Officer ſhall neglect or omit ſo to deliver or cauſe to be delivered any ſuch Book as aforeſaid, together with ſuch Certificates conformable thereto, at the Times and in manner herein-before required, or ſhall omit to make an Entry of any Admiſſion in any ſuch Book as aforeſaid, he ſhall for

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every ſuch Offence forfeit the Sum of Fifty Pounds; and if ſuch Officer ſhall wilfully deface or deſtroy any ſuch Book, or make any falſe Entry therein, or ſhall, without the Order of the Court or other competent Authority, eraſe or alter any Entry therein, or ſhall knowingly permit or ſuffer any of the ſaid Matters to be done, he ſhall for every ſuch Offence forfeit the Sum of Five hundred Pounds.

Attornies to practiſe only in the Court in which admitted.

LXIV. And be it further enacted, That no Attorney ſhall practiſe in his own Name or in the Name of any other Attorney, in any of His Majeſty's Courts of Law, or in any Court of Record whatſoever in *Ireland*, in which Attornies are admitted, except only in ſuch Court or Courts in which he ſhall actually have been admitted and ſworn an Attorney, on Pain of the Perſon ſo practiſing being rendered incapable of being ſworn or practiſing as an Attorney or Solicitor in any Court in *Ireland*; and every Attorney who ſhall ſo practiſe in any Court in which he ſhall not have been admitted and ſworn an Attorney, ſhall be diſabled from recovering the Coſts of any Proceedings carried on by him in any Court.

Attornies, &c. to deliver annually at the Stamp Office, a Note of their Reſidence, and ſtating whether they have been admitted Three Years or not, and on paying the Duty ſhall be entitled to a Certificate.

LXV. And be it further enacted, That every Perſon admitted, ſworn, enrolled, and regiſtered as a Solicitor or Attorney, or as a Proctor, Agent, or Procurator, in any of His Majeſty's Courts in *Dublin*, or in any Eccleſiaſtical Court or in any Court of Admiralty in *Ireland*, or in any other Court in *Ireland* holding Plea, where the Debt or Damage doth amount to Forty Shillings or more, ſhall annually, before he ſhall commence, carry on, or defend any Action, Suit or Proceeding whatſoever in any of the ſaid Courts, deliver or cauſe to be delivered to the Commiſſioners of Stamp Duties, or to ſome Officer or Officers appointed by them for that Purpoſe at the Stamp Office in *Dublin*, a Paper or Note in Writing, containing the Name and uſual Place of Reſidence of ſuch Perſon, and ſtating whether he has been ſo admitted Three Years or not; and thereupon and upon Payment of the Duties which ſhall then be by Law impoſed on him as ſuch Solicitor, Attorney, Proctor, Agent, or Procurator, according to the

Time he has been admitted, as ſtated in ſuch Paper or Note in Writing, every ſuch Perſon ſhall be entitled to a Certificate duly ſtamped, to denote the Payment of the ſaid Duty by him, deſcribing him in ſuch Certificate, according to the Deſcription contained in the ſaid Note ſo given in by him, which Certificate the ſaid Commiſſioners, or ſuch Perſon or Perſons as ſhall be appointed by them for that Purpoſe, ſhall cauſe to be immediately iſſued under the Hand and Name of the proper Officer, in ſuch Manner and Form as the ſaid Commiſſioners ſhall deviſe.

Such Certificates to be in force till the 6th January.

LXVI. And be it further enacted, That every ſuch Certificate iſſued to any Solicitor or Attorney, Proctor, Agent, or Procurator, under the Directions of this Act, ſhall bear Date on the Day on which the ſame ſhall be iſſued, and ſhall commence and be of force on and from the Day of iſſuing the ſame, or on and from the Sixth Day of *January* next following, according as the Perſon obtaining the ſame ſhall deſire, and every ſuch Certificate ſhall ceaſe and determine on the Sixth Day of *January* next after the Day on which the ſame ſhall ſo commence and be of force.

Annual Certificates to be produced in Court and entered in a Book.

LXVII. And be it further enacted, That every annual Certificate ſo to be obtained as aforeſaid ſhall be produced in every Court in which the Perſon deſcribed therein ſhall be admitted, enrolled, ſworn, or regiſtered, to ſome Officer or Officers of the ſaid Court, to be appointed for that Purpoſe by the Judges of the ſaid Courts reſpectively before ſuch Attorney, Solicitor, Proctor, Agent, or Procurator, ſhall be permitted to practiſe as aforeſaid, and every ſuch Officer ſo to be appointed ſhall, and he is hereby required from Time to Time upon the Production of ſuch annual Certificate duly ſtamped, and upon the Payment of the Fee of One Shilling, to enter in its Order alphabetically, the Name of the Perſon deſcribed in ſuch annual Certificate, together with the Place of ſuch his Reſidence, and the Time he has been admitted as aforeſaid, and the Date of ſuch annual Certificate, and for what Time the ſame is to be in force, in a Book or Roll to be prepared for that Purpoſe, to all which Books or Rolls in the ſaid Courts reſpectively, all Perſons ſhall and may at all reaſonable Times have free Acceſs without Fee or Reward.

No Attorney, &c. to carry on any Proceeding in any Court till annual Certificate is obtained and entered, &c.

LXVIII. And be it further enacted, That if any Perſon ſhall in his own Name, or in the Name of any other Perſon or Perſons ſue out any Writ or Proceſs, or commence, proſecute, carry on or defend any Action or Suit or any Proceeding as an Attorney or Solicitor, Proctor, Agent, or Procurator in any of the Courts aforeſaid, without having obtained ſuch annual Certificate which ſhall be then in force, or without having cauſed the Matters therein ſtated to be entered in ſuch Court in ſuch Manner as hereinbefore is directed, or ſhall deliver in to the Commiſſioners of Stamp Duties, or to the Officer to be appointed by them for the Purpoſe of iſſuing, granting, or regiſtering ſuch annual Certificate, any falſe or fictitious Place of Reſidence, or any falſe or fictitious Statement of his having been admitted an Attorney, Solicitor, Proctor, Agent, or Procurator, or of the Time when he ſhall have been ſo admitted, every ſuch Perſon ſhall for every ſuch Offence forfeit and pay the Sum of One hundred Pounds, and ſhall be and is hereby made incapable to maintain or proſecute any Action or Suit in any Court of Law or Equity, for the Recovery of any Fee, Reward, or Diſburſement, on account of proſecuting, carrying on, or defending any ſuch Action, Suit, or Proceeding.

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Proof of Attorney's acting in Court.

LXIX. And be it further enacted, That every Attorney, Solicitor, Proctor, Agent, or Procurator, in whoſe Name, either ſingly or together with that of any other Perſon or Perſons, any Writ or Proceſs ſhall be ſued out, or any Action, Suit, or Proceeding ſhall be commenced, proſecuted, carried on, or defended in any of the ſaid Courts, ſhall on any Trial or Hearing whatſoever for or relating to any Penalty or other Matter under this Act, or any Act or Acts in anywiſe relating to the Collection or Management of Stamp Duties, be deemed and taken to have ſo ſued out ſuch Writ or Proceſs, or to have ſo commenced, proſecuted, carried on, or defended ſuch Action, Suit, or Proceeding, unleſs previous to ſuch Trial or Hearing ſuch Writ, Proceſs, or Proceeding ſhall have been ſet aſide by the Court on Examination into the Facts on Oath (which ſuch Court is hereby required to do in ſuch Caſe, and not by Conſent as having been ſo ſued out, commenced, proſecuted, carried on, or defended without the Direction, Privity, or Permiſſion of the Attorney, Solicitor, Proctor, Agent, or Procurator, in whoſe Name ſuch Writ or Proceſs ſhall be ſued out, or ſuch Action, Suit, or Proceeding ſhall have been commenced, carried on, or defended.

No Officer ſhall ſuffer any Writ to be ſued out in the Name of any Attorney unleſs he has obtained his Certificate.

Penalty.

LXX. And be it further enacted, That no Officer of any Court whatſoever ſhall ſuffer any Writ or Proceſs to be iſſued or ſued out, or any Action or Suit to be commenced, proſecuted, carried on, or defended or any Proceeding had or taken in or from his Office in the Name of any Attorney, Solicitor, Proctor, Agent, or Procurator, either ſingly or together with any other Perſon or Perſons, unleſs ſuch Attorney, Solicitor, Proctor, Agent, or Procurator ſhall have previouſly obtained ſuch Annual Certificate as aforeſaid, which ſhall be then in force, and ſhall have cauſed the Matters therein ſtated to be entered in ſuch Court as aforeſaid, and if any ſuch Officer ſhall offend herein, he ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and it ſhall not be neceſſary in any Proceeding for the Recovery of ſuch Penalty to prove that any ſuch Officer was himſelf perſonally concerned in any of the Matters aforeſaid, but it ſhall be ſufficient that ſuch Offence was committed in his Office or Department.

Appearances for Defendants in the Court of Chancery to be entered by the Regiſtrar.

Regiſtrar and Officer in other Courts where Appearances are entered, to receive 5d. for each Appearance.

LXXI. And be it further enacted, That every Appearance of or for any Defendant or Defendants in the Court of Chancery in *Ireland* ſhall be entered in the Office of the Regiſtrar of the ſaid Court, in a Book to be there kept for that Purpoſe; and that any Appearance in any other Office or in any other Manner ſhall be null and void to all Intents and Purpoſes whatſoever; and that ſuch Regiſtrar, as alſo the proper Officer in whoſe Office any ſuch Appearance ſhall be entered in the Equity Side of the Court of Exchequer, or in any of the Courts of Common Law or Eccleſiaſtical Courts in *Ireland*, ſhall for every ſuch Appearance receive the Sum of Five-pence, and no more, and ſhall thereupon without farther Charge give a Certificate of ſuch Appearance, which Certificate ſhall be annexed to and filed, together with the Firſt Anſwer, Plea, Demurrer, or other Pleading of what Nature or Kind ſoever, which ſhall be thereafter put in in ſuch Cauſe by or on Behalf of the Party ſo appearing; and if any ſuch Anſwer, Plea, Demurrer, or other Pleading ſhall be filed without having ſuch Certificate annexed thereto, then any Officer receiving or filing the ſame ſhall forfeit and pay the Sum of Ten Pounds.

LXXII. And

Conveyances and Deeds to be prepared only by certain Persons obtaining Certificates:

LXXII. And be it further enacted, That every Person who shall, for or in Expectation of any Fee, Gain, or Reward, directly or indirectly, draw or prepare any Conveyance of or Deed relating to any Real or Personal Estate, or any Proceedings in Law or Equity, other than and except Serjeants at Law and Barristers, and also Solicitors, Attornies, Notaries, Proctors, or Procurators, having obtained regular Certificates as such, and Persons having taken out the Certificates mentioned in the Schedule to this Act, for drawing or preparing any of the said Matters in Expectation of any Fee or Reward, and other than and except Persons solely employed to engross any Deed, Instrument, or other Proceedings not drawn or prepared by themselves and for their own Account respectively, and other than and except public Officers drawing or preparing Official Instruments applicable to their respective Offices and in the course of their Duty, shall forfeit and pay for every such Offence the Sum of Fifty Pounds: Provided always, that nothing herein contained shall extend or be construed to extend to prevent any Person or Persons drawing or preparing any Will or other Testamentary Paper, or any Agreement not under Seal, or any Letter of Attorney.

But not to prevent Persons from drawing Wills, &c.

Memorandums of Petitions in the Court of Chancery shall be entered in the Registrar's Office.

LXXIII. And be it further enacted, That a Memorandum of every Petition to or in the Court of Chancery, or to the Lord Chancellor, or Lords Commissioners of the Great Seal in *Ireland*, in any Cause or Matter whatsoever, shall, before delivering the same to the Secretary of the Lord Chancellor or Lords Commissioners of the Great Seal, or to the Person then acting as such Secretary, or on his Behalf, be entered in the Office of the Registrar of the said Court in a Book to be by him kept for that Purpose, for which Entry such Registrar shall receive a Fee of One Shilling, and no more; and such Registrar shall thereupon certify at the Foot of such Petition that the same is so entered; and if such Secretary, or any Person acting as or on Behalf of such Secretary, shall receive any such Petition without such Certificate at the Foot thereof, he shall for every such Offence forfeit the Sum of Five Pounds, and any Order made on such Petition shall be null and void to all Intents and Purposes whatsoever.

Penalty.

Memorandums of Petitions in the Court of Exchequer shall be entered in the Philazer's Office.

LXXIV. And be it further enacted, That a Memorandum of any Petition in or to the Court of Exchequer in *Ireland* shall, before delivering the same to the proper Officer of the said Court, be entered in the Office of the Philazer in a Book to be by him kept for that Purpose, for which Entry such Philazer shall receive a Fee of One Shilling and no more; and such Philazer shall thereupon certify at the Foot of such Petition that the same is so entered; and if such Officer, or any Person acting as or on Behalf of such Officer, shall receive any such Petition without such Certificate at the Foot thereof, he shall for every such Offence forfeit the Sum of Five Pounds, and any Order made on such Petition shall be null and void to all Intents and Purposes whatsoever.

No Charge to be made by any Six Clerk, &c. except for the Stamp Duty.

LXXV. And be it further enacted, That for the entering of any such Petition in either of the said Courts of Chancery and Exchequer, or for any Attendance for the Purpose of such Entry, no Charge whatsoever shall be made by any Six Clerk, Attorney, or Solicitor, nor shall any Sum be received for the same, save only the Amount of the Duty actually paid thereon.

LXXVI. And

Penalty on charging the Stamp Duty and not filing the Proceedings for which the Charge is made.

LXXVI. And be it further enacted, That if any Six Clerk in the Court of Chancery, or any Attorney or Solicitor, or any Proctor in any Eccleſiaſtical or Admiralty Court in *Ireland*, or any other Perſon whatſoever, ſhall charge to or receive from the Plaintiff or Defendant, Promovant or Impugnant in any Suit, or to or from any other Perſon whatſoever on any Occaſion, the Amount of any Stamp Duty, and ſhall not have actually made uſe of, or iſſued, or filed the Warrant, Writ, Monition, Proceſs, Pleading, Rule, Order, Record, Inſtrument, or Proceeding for which ſuch Charge ſhall be made, or ſuch Amount ſhall be received duly ſtamped with the Duty which ſhall be payable thereon at the Time of ſo uſing, iſſuing, or filing the ſame, ſuch Six Clerk, Attorney, Solicitor, Proctor, or other Perſon, ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds; and if any Six Clerk, Attorney, Solicitor, Proctor, or other Perſon ſhall charge to or receive from any Plaintiff or Defendant, Promovant, or Impugnant, or other Perſon, any Sum as and for the Coſt, Expence, or Charge of or for any Warrant, Writ, Monition, Proceſs, Pleading, Rule, Order, Record, Inſtrument, or Proceeding, every ſuch Six Clerk, Attorney, Solicitor, Proctor, or other Perſon, ſhall be deemed and taken to have included in ſuch Charge, and to have thereby charged to or received from ſuch Perſon the Amount of the proper Stamp Duty on ſuch Warrant, Writ, Monition, Proceſs, Pleading, Rule, Order, Record, Inſtrument, or Proceeding.

Taxing of Bills of Coſts, how to be proceeded in.

LXXVII. And be it further enacted, That where any Bill of Coſts ſhall be taxed in any of His Majeſty's Courts of Chancery or Exchequer in *Ireland*, in which there ſhall be any Charge or Charges for drawing or for ingroſſing on Parchment any Bills, Anſwers, or other Equity Pleadings in the ſaid Courts reſpectively, which ſhall be ingroſſed, or written, or filed in either of the ſaid Courts, the Officer who ſhall tax ſuch Bill of Coſts ſhall tax the Charges for drawing and engroſſing ſuch Bills, Anſwers and other Pleadings reſpectively, ſo as not to exceed the uſual Charge by the Skin, according to the Number and Amount of the Stamps actually appearing on ſuch Pleadings reſpectively; and ſuch Officer, if the Bill of Coſts to be taxed be in a Cauſe in the Court of Chancery, ſhall ſignify at the Foot of ſuch Bill of Coſts that the Number and Amount of the Stamps appearing on the Pleadings mentioned therein hath been certified to him by the Maſter or Keeper of the Rolls of the Court of Chancery, or his Deputy; and if ſuch Bill of Coſts be in a Cauſe in the Court of Exchequer, the Officer who ſhall tax the ſame ſhall ſignify at the Foot of ſuch Bill that he hath inſpected the Engroſſments of the Pleadings mentioned in ſuch Bill of Coſts; and in caſe ſuch Officer reſpectively who ſhall tax ſuch Bill of Coſts as aforeſaid, ſhall neglect or refuſe to apply to the Clerk of the Rolls for ſuch Certificate as aforeſaid, or to inſpect the Engroſſments of the Pleadings mentioned in ſuch Bill of Coſts, or ſhall neglect or refuſe to tax the Charges for drawing or engroſſing ſuch Bills, Anſwers, or other Pleadings in Manner herein-before directed reſpectively, every ſuch Officer ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch Neglect or Refuſal the Sum of Ten Pounds; and in caſe the Maſter or Keeper of the Rolls of the Court of Chancery, or his Deputy, ſhall neglect or refuſe to inſpect the Number and Amount of Stamps appearing on every ſuch Pleading as aforeſaid, or to certify the ſame to the proper Officer of ſuch Court, upon being applied to by him for that Purpoſe, or if any of the Officers aforeſaid ſhall certify any Thing falſe, ſuch Maſter

Penalties.

or

or Keeper of the Rolls, or his Deputy or other Officer, shall for every such Neglect or Refusal, or Falsehood, forfeit in like Manner the Sum of Ten Pounds; which said several Forfeitures, together with the Costs of recovering the same, shall be enforced in a summary Way upon Motion by Order of the said Courts of Chancery or Exchequer, upon Complaint made to them respectively against any Officer who shall be guilty of any such Neglect, Refusal, or Misconduct, and shall enure to His Majesty, His Heirs and Successors.

Duty on Office Copies of Private Acts, on Bills, Pleadings, and Decrees in Chancery, and on Inrolments, how to be paid.

LXXVIII. And be it further enacted, That all and every the Stamp Duties and Duty which shall be payable for and in respect of any Office Copy of any Private Act of Parliament, or of any Bill, Answer, or other Pleading, Deposition or Depositions, Interrogatory or Interrogatories, or Decree in any Court of Equity in *Ireland*, or of any Inrolment of any Letters Patent, Grant, Deed, or other Matter whatsoever, which is or shall be inrolled in the Rolls Office in *Ireland*, which shall be issued after the Commencement of this Act, shall be paid and payable in Manner hereinafter mentioned, and no other; that is to say, such Office Copy shall be written on Paper not stamped with any Stamp whatsoever, and when and as soon as the same shall be ready for Attestation or Delivery respectively, the proper Officer for attesting or delivering out the same respectively, shall cause the same respectively to be carried to the Stamp Office, and there delivered to such Person as shall be appointed for that Purpose by the Commissioners of Stamps; and thereupon such Person shall carefully examine every such Office Copy respectively, and shall certify on the Back thereof respectively the Amount of the Stamp Duty then payable by Law thereon respectively, and the Double Stamp Duty so payable in the Case of Office Copies of any Deposition or Depositions if the same shall be required, and also the Number of Skins, Sheets, or Words in every such Office Copy respectively, and in respect whereof such Stamp or Stamps or Double Stamps shall be so marked, and shall, in a Book or Books to be kept for that Purpose, make Entry thereof to remain in the said Stamp Office, and the Amount of such Stamp Duty shall and may be thereupon paid to the Receiver General of Stamp Duties by the Officer or Person producing such Office Copy at the Stamp Office, and the said Receiver General shall give a Certificate of such Payment, and upon the Delivery of such Certificate to the Person so appointed by the Commissioners of Stamps as aforesaid, he shall cause some Part or Parts of such Office Copy to be stamped with One or more Stamps, expressive of the Amount of the Duty so paid, and shall then send the said Office Copy so stamped back to the proper Officer for attesting or delivering out any such Office Copy or Copies respectively.

Penalty on Officers not sending such Office Copies to be stamped.

LXXIX. And be it further enacted, That if any such Officer of any such Court of Equity in *Ireland* shall omit or neglect to send or carry any such Copy to the said Stamp Office, or to deliver or cause to be delivered the same to the Person who shall be so then appointed for that Purpose by the said Commissioners of Stamps, or if any such Officer of such Court of Equity shall attest or permit to be attested or delivered out, or permit to be delivered out any such Office Copy of any such Private Act of Parliament, Bill, Answer, Pleading, Deposition or Depositions, Interrogatory or Interrogatories, Decree or Inrolment, which shall not have been so duly

stamped; every such Officer shall for every such Offence forfeit the Sum of Fifty Pounds.

Allowance of 1l. 10s. for every 100l. out of the Duty paid by such Officer.

LXXX. And be it further enacted, That every such Officer of every Court of Equity in *Ireland* acting in pursuance of this Act, shall be entitled to an Allowance at the Rate of One Pound Ten Shillings for every One hundred Pounds out of the Duty so paid by him; and it shall not be lawful for any such Officer or any Person employed by him, to ask, demand, or receive any Fee, Profit, or Reward, for or in Consideration of any of the said Matters so required by this Act to be done by him, or any other Benefit thereon whatsoever, save only the said Per-centage; and if any such Officer or any Person employed by him or acting on his Behalf, in any of the said Matters, shall offend herein, he shall for every such Offence forfeit the Sum of Fifty Pounds.

In taxing Bills of Costs Deeds to be inspected by the proper Officer.

LXXXI. And be it further enacted, That any Charge in any Bill of Costs for drawing, copying, or engrossing any Deed or Deeds, executed after the Commencement of this Act, shall be taxed and allowed so as not to exceed the usual Charge by the Skin, calculated according to the Number and Amount of the Stamps actually appearing on the Vellum, Parchment, or Paper on which the Whole of such Deed or Deeds shall be respectively engrossed; and in order to enable the taxing Officer so to tax any such Charge, there shall be produced to him, at the Time of such Taxation, each and every such original Deed, or a Certificate of such Officer as shall be appointed for that Purpose, by the said Commissioners at the Stamp Office in *Dublin*, or of the Distributor of Stamps of the District in which such Deed shall have been executed, certifying that such Officer or Distributor hath inspected such Deed, and stating the Number and Amount of the Stamp or Stamps actually appearing thereon, and giving in such Certificate such Description of such Deed as shall be sufficient to identify the same; for which Certificate every such Officer or Distributor shall be entitled to the Sum of Sixpence and no more; and if any such Officer or Distributor respectively shall refuse or neglect to grant such Certificate on Demand and Production of such Deed or Deeds, or shall certify any Thing false therein, or if any such taxing Officer shall tax the Costs of drawing, copying or engrossing any such Deed in any other Manner save as aforesaid, then and in any of the said Cases every such Person so offending shall for every such Offence forfeit the Sum of Ten Pounds.

Penalty.

Act not to charge certain Pleadings or Deeds.

LXXXII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to the Charge to be made for engrossing any Bill, Answer, or other Pleading in Equity, or any Deed, the whole Contents of which shall not amount to the Number of Two thousand one hundred and sixty Words.

Copies of Affidavits read in Court, how to be reckoned.

LXXXIII. And be it further enacted, That the Copy of any Affidavit which shall be read in any Court whatever in *Ireland* shall be engrossed or written in such Manner as that the Quantity of Writing contained in any One Sheet or Piece of Paper shall not be deemed more than One Sheet, according to the Manner in which the Officers of the Courts in which such Affidavit shall be respectively filed charge by the Sheet for such Affidavit; and if any Officer of any Court shall charge or demand for the Quantity of

Writing

Writing contained in any One Sheet or Piece of Paper on which any Copy of such Affidavit shall be written, more than the Fees to which he would be entitled for One Sheet, according to the Course of the Court in which such Affidavit shall be filed, he shall for every such Charge so made or demanded forfeit and pay the Sum of Ten Pounds, with Treble Costs of Suit to the Party aggrieved. Penalty.

LXXXIV. And be it further enacted, That where more than One Side or Page of any Sheet of Paper shall be stamped or marked with the Duties which shall then be by Law charged on the Paper on which such Copy of an Affidavit shall be written, each Side or Page so marked or stamped shall be deemed a separate Sheet or Piece of Paper within the Intent and Meaning of this Act, and of every Act in force from Time to Time for the Imposing, Collection, or Management of any Stamp Duty, unless the contrary shall be expressly declared. Every Side stamped to be deemed a separate Sheet.

LXXXV. And be it further enacted, That all Records, Writs, Pleadings, and other Proceedings in the Courts of Law and Equity, and Ecclesiastical Courts, Courts of Admiralty, and all other Courts in *Ireland*, and all Office Copies thereof respectively, which shall from Time to Time be charged with any Stamp Duty, shall be engrossed or written in such Manner as they usually have been accustomed to be written, save as is or may be otherwise provided by Law. Proceedings in Courts to be written as they have been usually accustomed.

LXXXVI. And be it further enacted, That every attested Copy of any Interrogatory or Interrogatories, or Deposition or Depositions in the Court of Chancery or in the Equity Side of the Court of Exchequer, shall be signed by the Examiners of the said Courts respectively, and every such Examiner shall state and appoint in Writing at the Foot of every such attested Copy, whether the same is to be read by or on the Part of the Plaintiff or Plaintiffs, or by or on the Part of the Defendant or Defendants in the Suit in which such Interrogatories or Depositions shall have been taken; and it shall not be lawful for any such Plaintiff to read or give in Evidence any Copy of such Interrogatories or Depositions which shall be so appointed to be read on Behalf of any Defendant in such Suit, nor for any Defendant to read or give in Evidence any such Copy which shall be appointed to be so read on Behalf of any Plaintiff or Complainant, unless the same respectively shall be stamped with a Second Set of Stamps equal to the First Stamps imposed thereon, any Law, Usage, or Custom to the contrary notwithstanding; and every such Examiner shall give such attested Copy doubly stamped to any Party requiring the same, and offering to pay for the same, the Amount of such Second Set of Stamps in addition to the usual Charge. Attested Copies of Interrogatories or Depositions given in Evidence on Behalf of any Plaintiff or Defendant respectively to be doubly stamped.

LXXXVII. And be it further enacted, That no Deposition shall be entered as read on Behalf of any Plaintiff or Defendant respectively until the Officer entering the same shall have inspected the Copy from which the same was so read, and have seen that the same was either doubly stamped or duly appointed as aforesaid to be read for the Party so desiring to enter the same, and if any such Officer shall offend herein he shall for every such Offence forfeit the Sum of Five Pounds; and if any Six Clerk in the Court of Chancery, or any Attorney in the Court of Exchequer in *Ireland*, shall read on Behalf of any Plaintiff any Copy so appointed to be read on the Part of any Defendant or Defendants the same not being doubly stamped as aforesaid, or shall read on Behalf of any Penalty on Officer neglecting the Inspection of such Copies.

any Defendant any Copy appointed to be read on the Part of any Plaintiff, the ſame not being doubly ſtamped as aforeſaid, any ſuch Perſon ſo offending ſhall for every ſuch Offence forfeit the Sum of Ten Pounds; provided nevertheleſs, that if it ſhall be proved to the Satisfaction of the Court that the Party ſeeking to read any Copy of any ſuch Depoſitions did *bonâ fide* take out a Copy of ſuch Depoſitions duly ſtamped, but that the ſame hath been loſt or miſlaid, it ſhall and may be lawful for ſuch Court to order that the Copy of the oppoſite Party may be read, and thereupon ſuch Copy ſhall and may be read and entered in the ſame Manner to all Intents and Purpoſes as if ſuch Copy ſo ordered to be read was doubly ſtamped.

Office Copies to have the Number of Sheets marked on the Back.

Penalty.

LXXXVIII. And be it further enacted, That whenever any Officer of any Court of Law or Equity in *Ireland* ſhall make out, atteſt, or deliver any Office Copy of any Pleading or Proceeding of any Nature or Kind whatever in ſuch Court, ſuch Officer ſhall, in the Book in which Entry ſhall be made of ſuch Pleading or Proceeding, mark in Figures the Number of Office Sheets of which ſuch Copy ſhall conſiſt, and ſhall in like Manner mark on the Back of every ſuch Copy the Number of Office Sheets contained therein; and if ſuch Officer ſhall neglect or omit ſo to do, he ſhall for every ſuch Neglect or Omiſſion forfeit the Sum of Twenty Pounds.

Penalty on Officer giving a Copy or Extract of any Proceeding without the proper Stamp.

LXXXIX. And be it further enacted, That from and after the Commencement of this Act no Officer of any Court of Law or Equity, or of any Public Office in *Ireland*, ſhall give or deliver, or cauſe or permit to be given or delivered to any Perſon or Perſons whomſoever, any Copy or Extract of any Record, Pleading, Proceeding, or Document filed or remaining in ſuch Court or Office, ſave and except Copy or Extract written on Vellum, Parchment, or Paper duly ſtamped in ſuch Manner as ſhall be then by Law required for ſuch Copy or Extract; and that no ſuch Officer ſhall permit any Perſon whatſoever to write or take down in Writing any Copy of any ſuch Pleading, Proceeding, Record, or Document, unleſs ſuch Perſon ſhall ſo write or take down the ſame on Paper, Parchment, or Vellum duly ſtamped, in ſuch Manner as ſhall be then by Law required for an Office Copy; and if any ſuch Officer ſhall give or deliver or atteſt, or ſhall knowingly cauſe or permit to be given or delivered or atteſted any ſuch Copy or Extract, or permit any ſuch Copy to be written as aforeſaid contrary to the Directions of this Act, he ſhall for every ſuch Offence forfeit the Sum of Forty Pounds.

Copies of Proceedings requiring a Second Atteſtation to have alſo the proper Stamp.

XC. Provided always, and be it further enacted, That in caſe it ſhall happen that any Perſon ſhall require that any Copy of any Record, Document, Proceeding, Matter, or Thing whatſoever, which ſhall have been made and atteſted by the proper Officer of any Court, ſhall be again atteſted by the proper Officer, and in reſpect of which atteſted Copy any Stamp Duty ſhall be payable greater in Amount than was paid or payable at the Time of ſuch former Atteſtation, it ſhall and may be lawful to and for the proper Officer ſo again to atteſt ſuch Copy if the ſame ſhall have thereon due and lawful Stamps to the Amount of the Duty payable thereon at the Time of ſuch Requeſt, although any ſuch Copy may have been before atteſted by the proper Officer for the Time being, and although ſuch Stamps, or any of them, ſhall have been on ſuch Copy at the Time of ſuch former Atteſtation, and may have been the Stamps or Stamp in reſpect whereof

whereof such former Attestation was made, and every Copy so attested on Stamps to the proper Amount respectively shall be deemed to be duly stamped to all Intents and Purposes; and if any Copy of any such Record, Document, Proceeding, Matter, or Thing, having any Stamps thereon, shall be brought to the Stamp Office in *Dublin*, to be further stamped, then and in every such Case, if such Copy shall appear to have been previously attested, and to have had any Stamp or Stamps thereon at the Time of such previous Attestation, such other and further Stamps shall be impressed thereon as shall be required by the Person so bringing the same, such Person first paying the Amount of such Stamps; and in such Case the Officer to whom the same shall be produced at the said Stamp Office shall draw a Line across such former Attestation, and shall write the Initials of his Name, and the Date of the Month and Year under the same, and thereupon such Copy shall never after be read or used by virtue of such Attestation, nor until such Copy shall be again attested by the proper Officer at some Time subsequent to the same being so stamped; and if such Copy so to be brought to such Stamp Office shall not appear to have been previously attested, then such Stamp or Stamps as shall be required by the Person bringing the same shall be impressed thereon, he or she first paying the Amount thereof; and if any such Officer as aforesaid shall impress any Stamp on any such Copy so formerly attested, and shall not in Manner aforesaid draw a Line across such Attestation, and write his Initials under the same as aforesaid, he shall for every such Offence forfeit the Sum of Ten Pounds.

Writs to arrest how to be entered.

XCI. And be it further enacted, That every Officer or Clerk belonging or that shall hereafter belong to the Court of King's Bench, Court of Common Pleas, or Law Side of the Court of Exchequer, in *Ireland*, who shall sign any Writ or Process before Judgment, to arrest any Person or Persons thereupon, shall at the Time of signing thereof set down upon such Writ or Process the Day and Year of signing the same, which shall be entered upon the Remembrancer's Roll, or in the Book wherein the Abstract of such Writ or Process shall be entered, upon Pain to forfeit the Sum of Ten Pounds for every Offence or Neglect of such Officer or Clerk as aforesaid.

Officer to pay over the Duty payable on Entries in Records, &c. of Courts of Justice.

XCII. And be it further enacted, That when any Person whatsoever shall desire to have any Judgment marked or any other Entry whatsoever made in or upon any Record, Book, or Roll of any Court of Justice in *Ireland*, in respect of which Entry any Stamp Duty shall be payable, (save and except where a Certificate of having paid such Stamp Duty shall be required by Law, and shall be produced accordingly), such Person shall, over and above the Fee, if any, payable for such Entry of such Judgment or other Matter, pay to the Officer whom he shall so require to make such Entry, the Amount of such Duty, and such Officer shall afterwards pay over such Duty in Manner herein-after mentioned; and if any such Officer shall make or suffer to be made any such Entry without Production of such Certificate when required by Law, or without having received the Amount of such Stamp Duty thereon, where such Officer is to receive such Stamp Duty, such Officer shall be responsible for such Duty, and be bound to pay over the same in Manner herein-after provided, in the same Manner in all Respects as if he had actually received such Duty.

Duplicate Book of Entries of Judgements to be kept.

Fee to the Officer.

XCIII. And be it further enacted, That any Officer who shall have the Custody of any Book wherein Judgments shall be entered in *Ireland*, shall keep and have a Duplicate of every such Book wherein all such Entries of Judgments shall be truly copied, and shall in Consideration thereof be entitled to have and receive from the Person entering any such Judgment a Fee of Sixpence over and above all other Fees, if any, chargeable thereon.

Such Duplicate Book of Entries to be produced in Court every Term to be inspected by the proper Officer.

XCIV. And be it further enacted, That every Officer of every Court of Justice which shall be held or shall sit in the County or County of the City of *Dublin*, having the legal Custody of the several Records, Rolls, or Books, belonging to such Court respectively, or of any of them, wherein any such Entry whatever shall be made relating to the Rules or other Proceedings, Process, or Judgments of such Courts, shall, within Ten Days after the First Day of each and every Term, produce and bring every Duplicate Book of the Entry of Judgments required to be kept as herein-before mentioned, and every original Record, Roll, or Book of any of the said other Entries, to some Person to be appointed for that Purpose by the said Commissioners of Stamps at the Stamp Office in *Dublin*; and every such Officer so bringing any such Record, Roll, or Book, shall insert therein, immediately after the last Entry therein at the Time of producing the same, a Certificate duly signed by him, stating the Number of such Entries made thereon or therein, in the Term and Vacation immediately preceding, as are subject by Law to any Stamp Duty or Duties; and every such Officer shall thereupon pay the full Amount of all such Stamp Duties as shall be then by Law payable for or in respect of all such Entries therein respectively; and every such Record, Roll, or Book shall thereupon be stamped respectively with some Stamp or Stamps denoting the full Amount of the whole of the Stamp Duties so then paid in respect of the several Entries so made therein respectively in such preceding Term and Vacation; which Stamp or Stamps shall be as few in Number as can conveniently be, to denote the full Payment of the Amount of the said Duties in Pounds, Shillings, and Pence, and shall be placed in the same Page or Place on which the Certificate of such Officer shall be written as aforesaid; and if any Officer of the said Courts shall neglect or omit to bring any such Record, Roll, or Book, or to furnish such Certificate therein, or pay such Duties as aforesaid, or shall make any false Entry therein or in the Copy thereof, or omit to make any true Entry or Copy in any such Duplicate Book of Judgments, then and in every such Case every such Officer shall for every such Offence forfeit the Sum of Forty Pounds, and in such Case, whenever such Record, Roll, or Book shall be produced at the said Stamp Office, if such Certificate shall not appear therein, the proper Officer at the said Stamp Office shall himself make the said Certificate; and on Payment of the Duties thereby appearing to be due, the said Record, Roll, or Book shall be duly stamped as aforesaid.

Duty to be paid and Book stamped.

Penalty.

In what way Entries of Judgements shall be made to ascertain the Duty.

XCV. And be it further enacted, That whenever any Officer of any Court shall mark any Judgment not Interlocutory, whether for the Plaintiff or Plaintiffs, or for the Defendant or Defendants, or any of them, the Amount of the Sum if any to be recovered thereby, whether in respect of Debt, Damages, or Costs, shall be stated in the said Entry thereof, so far as the same shall be then ascertained, in order that the

Stamp Duty payable in reſpect thereof may be then calculated and paid, and be afterwards accounted for and paid over by ſuch Officer as aforeſaid; and if on any ſuch Judgment whether for Plaintiff or Defendant Coſts ſhall be recoverable, and the Amount of ſuch Coſts ſhall not then be aſcertained, then a Blank ſhall be left for the Amount of ſuch Coſts, whether Single, Double, or Treble, and as ſoon as the ſaid Coſts ſhall be aſcertained, and before any Record ſhall be made up or Execution iſſued on ſuch Judgment, ſuch Blank ſhall be filled up with the Amount of ſuch Coſts, and the Perſon requiring ſuch Entry, if Coſts only ſhall be recovered in ſuch Judgment, ſhall pay the Stamp Duty in reſpect of ſuch Amount; and if Debt and Damages, or Debt or Damages, alſo be made recoverable therein, then ſuch Perſon ſhall pay the Difference between the Stamp Duty, if any theretofore paid as aforeſaid, in reſpect of ſuch Debt and Damages, or Debt or Damages, and the Duty payable in reſpect of the whole Amount adjudged; and if by any Means ſuch Stamp Duty ſhall not have been theretofore paid, then the Perſon requiring ſuch Entry ſhall pay to ſuch Officer the whole Stamp Duty payable in reſpect of the entire Sum adjudged, and ſuch Officer ſhall in any of the ſaid Caſes fill up the ſaid Duplicate Book, and account for and pay over the Sums ſo received by him in Manner aforeſaid; and if any ſuch Judgment ſhall have been ſo marked or entered, on or previous to the laſt Day of the Term immediately preceding the filling up of ſuch Blank, then ſuch Officer when he ſhall be ſo required to fill up ſuch Blank, and before he ſhall fill up the ſame, ſhall enter a Memorandum thereof in his Book in the ſame Place as if ſuch Memorandum were a Judgment entered on that Day, and ſuch Memorandum ſhall ſtate the Amount of ſuch Coſts, and ſhall refer to the Judgment ſo previouſly marked and then about to be filled up, ſo that the ſame may immediately be found by ſuch Reference, and a Reference to ſuch Memorandum ſhall alſo be made in the Margin of ſuch Judgment; and when ſuch Officer ſhall afterwards certify in the Duplicate of ſuch Book the Amount of the Stamp Duties for the Term and Vacation next preceding as aforeſaid, he ſhall include therein the Duties ſo payable on the filling up of ſuch Blank as aforeſaid; and if any Officer ſhall mark or enter any ſuch Judgment without ſtating therein the Amount of the Sum recoverable thereby ſo far as the ſame ſhall be then aſcertained, or ſhall iſſue or ſuffer to be iſſued any Execution on any ſuch Judgment, or ſhall ſuffer any Record thereof to be made up before full Entry ſhall have been made of the Sum to be recovered by ſuch Judgment as aforeſaid, or ſhall omit to make ſuch Memorandum as aforeſaid, every ſuch Officer ſo offending ſhall for every ſuch Offence forfeit the Sum of Forty Pounds. Penalty.

Proceſs for enforcing Appearances or Anſwers to be written on the proper Stamp.

XCVI. And be it further enacted, That all Proceſs which ſhall be entered or obtained to enforce the Appearance or Appearances of any Defendant or Defendants in any Court of Law or Equity in *Ireland*, or to enforce the Anſwer or Anſwers of any Defendant or Defendants in any Court of Equity in *Ireland*, ſhall be engroſſed and made out upon Vellum, Parchment, or Paper, ſtamped with the Duty which ſhall be then payable upon ſuch Proceſs; and in caſe the Officer or Officers who ſhall enter or cauſe ſuch Proceſs to be entered as aforeſaid, ſhall neglect to have ſuch Proceſs made out as aforeſaid, he and they ſhall for every ſuch Neglect forfeit to His Majeſty, His Heirs and Succeſſors, the Sum of Ten Pounds, which Sum ſhall be enforced in a ſummary Way upon Motion, by Order of Penalty.

of the Court in which such Process shall be entered, together with the Costs of so recovering the same.

Writs of Attachment, &c. to be entered in the Office of the Registrar.

XCVII. And be it further enacted, That any Writ of Attachment, Alias, Pluries, Proclamation, Commission of Rebellion, Serjeant at Arms, or Sequestration, which shall issue in or from the Court of Chancery in *Ireland*, shall be entered in the Office of the Registrar of the said Court, and that such Registrar, and also the proper Officer for entering such Writs in the Equity Side of the Court of Exchequer in *Ireland*, shall receive a Fee of Sixpence and no more, for every such Writ which shall be so entered by him, and shall certify such Entry on the Back of such Writ, and that every such Writ shall be so entered and issued before the Return Day thereof and not afterwards; and that none of the said Writs after the said Writ of Attachment shall be so entered or issued, unless all the preceding Writs in the Order aforesaid shall previously have been actually and duly entered and issued as aforesaid; and that no Order, Decree, or Proceeding shall be made or taken in or by either of the said Courts, grounded on any such Writ or Process, nor shall such Court take any Notice of the Existence of any such Writ, until such Writ and the Certificate of the Entry thereof shall have been produced and read to such Court: Provided always, that it shall and may be lawful to and for the said Officers respectively to issue any such Writ or Writs at any Time after the Return or Returns thereof respectively, so as the same shall be done under an Order specially made for that Purpose by the Court, either on Consent of Parties or under the particular Circumstances of the Case, and that every such Order shall be liable to a Duty equal to the full Amount of all the Stamp Duties payable on each and every Writ which shall or by Possibility may be issued under the Authority thereof; and that in such Case any Writ which shall be afterwards issued under such Order shall have a Memorandum written on the Face of such Writ, referring to such Order as the Authority for issuing the same, and signed by the proper Officer for issuing such Writ, and thereupon such Writ shall not be subject to any Stamp Duty; and if any of the aforesaid Writs shall be issued without having been entered in Manner herein-before required, or without such Memorandum written on the Face thereof, the same shall be void to all Intents and Purposes; and each and every Person concerned in so issuing the same, and any Person who shall make any Charge for the same in any Bill of Costs or otherwise, and also the Officer from whose Office the same shall be so issued, shall forfeit and pay a Sum of Twenty Pounds Sterling.

Writs and Certificates of Entry to be produced in Court, &c.

Penalty.

Penalty on using forged Stamps by Officers of Court, &c.

XCVIII. And be it further enacted, That whenever any Officer of any Court of Law or Equity, or of any Ecclesiastical or Admiralty Court, or of any Public Office in *Ireland*, shall certify, subscribe, engross, or write any Copy or Extract, or any other Matter in anywise relating to the Business of such Court or Office, in respect of which any Stamp Duty shall be payable, and which according to the usual Course of Business may or ought to be prepared, written, or engrossed by such Officer or his Clerks, and for the writing or engrossing of which, if so prepared, such Officer may be entitled to charge any Fee; and whenever any Six Clerk in Chancery, or any Attorney, Solicitor, Proctor, Agent, Procurator, Notary Public, or Scrivener, shall cause any Pleading, Order, or Proceeding

ceeding whatſoever, in reſpect whereof any Stamp Duty ſhall be payable, to be filed in any ſuch Court, or ſhall, by himſelf, his Clerks, Agents, or Servants prepare, or cauſe to be prepared, written, or engroſſed, any Deed, Inſtrument, or Writing, in reſpect whereof any Stamp Duty ſhall be payable; or if any Merchant, Factor, Trader, or other Perſon ſhall cauſe any Requiſition or Requeſt Note for any Permit, or any Certificate of a Permit, which Requiſition or Requeſt Note ſhall be liable to any Stamp Duty, to be prepared, written, or printed, or partly written and partly printed, or to be uſed or delivered for or towards the obtaining of ſuch Permit or Certificate, and the Vellum, Parchment, or Paper upon which ſuch Copy or other Matter, Pleading, Order, or Proceeding, Deed, Inſtrument, or Writing, Requiſition or Requeſts Note ſhall be written or engroſſed, ſhall be ſtamped or marked with a falſe, forged, or counterfeited Stamp or Mark, then and in every ſuch Caſe every ſuch Officer, Six Clerk, Attorney, Solicitor, Agent, Procurator, Proctor, Notary Public, or Scrivener, Merchant, Factor, Trader, or other Perſon reſpectively, ſhall, for every ſuch falſe, forged, or counterfeited Stamp or Mark, forfeit and pay the Sum of Ten Pounds *Britiſh* Currency, unleſs he ſhall prove that the Vellum, Parchment, or Paper, ſo ſtamped or marked, was bought with the Stamps or Marks thereon at the Stamp Office in *Dublin*, or of ſome Diſtributor or Sub-diſtributor of Stamps, or of ſome Perſon licenſed to ſell Stamps.

Before Inrolment of Deeds, Stamps to be examined by the Regiſtrar or other Officer.

XCIX. And be it further enacted, That whenever any Deed or other Inſtrument which ſhall be ſubject to any Stamp Duty whatſoever ſhall be delivered for Regiſtry to the Regiſtrar or Deputy Regiſtrar for regiſtering Deeds in *Ireland*, or ſhall be delivered for Enrolment to any Officer of any of His Majeſty's ſuperior Courts in *Dublin*, or to any Clerk of the Peace or other Perſon entruſted to enrol Deeds in *Ireland*, ſuch Regiſtrar, Deputy Regiſtrar, Officer, Clerk of the Peace, or other Perſon, ſhall before the ſame ſhall be ſo regiſtered or enrolled reſpectively, examine carefully ſuch Deed and the Stamp thereon, for which Examination the Perſon actually making the ſame, whether Principal or Deputy, ſhall receive for his own proper Uſe from the Perſon ſo delivering ſuch Deed or Inſtrument a Sum or Fee of One Shilling and no more over and above all other lawful Fees; and if ſuch Deed ſhall not be ſtamped with a proper and legal Stamp to denote the Payment of the Duty which ſhall appear to be payable thereon, ſuch Regiſtrar, Deputy Regiſtrar, or Officer, Clerk of the Peace, or other Perſon ſhall not ſuffer ſuch Deed to be regiſtered or enrolled reſpectively until the ſame ſhall be duly ſtamped; and if ſuch Regiſtrar, Deputy Regiſtrar, Officer, Clerk of the Peace, or other Perſon, ſhall offend herein, he ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds Sterling. Penalty.

No Memorial to be received for Regiſtry unleſs accompanied by the Deed. Penalty.

C. And be it further enacted, That no Memorial ſhall be received for Regiſtry by any Regiſtrar or Deputy Regiſtrar in *Ireland*, unleſs he ſhall receive, at the ſame Time the Deed or other Inſtrument required to be regiſtered thereby; and if any ſuch Regiſtrar or Deputy Regiſtrar ſhall receive ſuch Memorial without ſuch Deed or other Inſtrument, he ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Atteſted Copy of Judgement not to be re-

CI. And be it further enacted, That no atteſted Copy of any final Judgment, which ſhall have been entered in *Ireland* before the Commencement of the ſaid recited Act paſſed in the laſt Seſſion of Parliament, intituled

ceived in Evidence unleſs certified that the Judgment was duly ſtamped.

intituled *An Act to regulate the Collection and Management of the Stamp Duties on Law Proceedings, Attornies, Solicitors, Proctors, and Corporate Officers in* Ireland, and which ſhall have required a Stamp, ſhall be given or received in Evidence, unleſs the Officer atteſting the ſame ſhall certify not only that the ſame is a true Copy of ſuch Judgment, but that ſuch Judgment has been duly ſtamped; and if any Officer ſhall certify the ſame falſely, he ſhall, for every ſuch Offence, forfeit the Sum of Forty Pounds.

Penalty.

Bail Bonds in Caſes of Arreſt may be aſſigned without any Stamp, &c.

CII. And be it further enacted, That if any Perſon or Perſons ſhall be arreſted by virtue of any Writ or Proceſs of any of His Majeſty's Superior Courts of Record in *Dublin*, at the Suit of any common Perſon, and the Sheriff or other Officer ſhall take Bail for ſuch Perſon, againſt whom ſuch Writ or Proceſs ſhall iſſue, the Sheriff or other Officer, at the Requeſt and Coſt of the Plaintiff in ſuch Action or Suit, or of his lawful Attorney, ſhall duly aſſign to the Plaintiff in ſuch Action or Suit the Bail Bond, or other Security taken from ſuch Bail, by Indorſement according to Law, without any Stamp in reſpect of ſuch Aſſignment; and alſo when and ſo often as it ſhall become neceſſary for any Sheriff or other Officer in *Ireland* having Authority to grant Replevins, to aſſign any Bail Bond of any Plaintiff in Replevin, to the Avowant or Defendant in ſuch Action, then and in ſuch Caſe ſuch Aſſignment may be made without any Stamp in reſpect thereof: Provided nevertheleſs, that no Action ſhall be brought under any Aſſignment in any of the ſaid Caſes until the ſame ſhall be firſt duly ſtamped with ſuch Stamp as ſhall be then by Law required for ſuch Aſſignment; and the ſaid ſeveral Aſſignments ſhall, on Application at the Stamp Office in *Dublin*, at any Time before any Action be brought thereupon, be duly ſtamped in ſuch Manner as ſhall be then required by Law, without Payment of any Penalty or other Sum, ſave only the Duty which ſhall be then payable thereon.

Conveyances to expreſs the Conſideration Money to be paid.

CIII. And be it further enacted, That from and after the Commencement of this Act, in all Caſes of the Sale of any Lands, Tenements, Rents, Annuities, or other Property, Real or Perſonal, or of any Right, Title, Intereſt, or Claim in, to, out of, or upon any Lands, Tenements, Rents, Annuities, or other Property where a Duty is or ſhall be from Time to Time impoſed on the Conveyance thereof in Proportion to the Amount of the Purchaſe or Conſideration Money therein or thereupon expreſſed, the full Purchaſe or Conſideration Money which ſhall be directly or indirectly paid or ſecured, or agreed to be paid for the ſame, ſhall be truly expreſſed and ſet forth in Words at Length in or upon the Principal or only Deed or Inſtrument whereby the Land or other Thing ſold ſhall be granted, aſſigned, transferred, releaſed, renounced, or otherwiſe conveyed to or veſted in the Purchaſer or Purchaſers, or to or in any other Perſon or Perſons, by his, her, or their Direction, and alſo where upon the Sale of any Annuity, Eaſement, Servitude, or other Right, not before in Exiſtence, the ſame ſhall not be created by actual Grant or Conveyance, but ſhall only be ſecured by Bond, Warrant of Attorney, Covenant, Contract, or other Security, the full Purchaſe or Conſideration Money which ſhall be directly or indirectly paid or ſecured, or agreed to be paid for the ſame, ſhall be truly expreſſed and ſet forth in Words at Length in or upon the Bond or other Inſtrument or Inſtruments by which the ſame ſhall be ſecured; and if in any of the ſaid Caſes the full Purchaſe or Conſideration

Money shall not be truly expressed and set forth in Manner hereby directed, the Purchaser and Purchasers, Seller and Sellers, and each and every of them, shall forfeit the Sum of Fifty Pounds, and shall also be charged and chargeable with and be holden liable to the Payment of Five Times the Amount of the Duty which should have been payable for such Deed, Bond, or other Instrument as aforesaid, in respect of the full Purchase or Consideration Money, in case the same had been truly expressed and set forth in or upon such Deed, Bond, or Instrument, beyond the Amount of the Duty actually paid for the same, which Quintuple Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of and from the Party or Parties respectively hereby made liable to pay the same, and may be recovered by a summary Application to the Court of Exchequer, against any such Party, in like Manner as any unpaid Stamp Duty may be recovered under the Provisions of any Act of Parliament made or to be made in that Behalf.

Penalty

CIV. Provided always, and be it further enacted, That if any or either of the Parties hereby made liable to the Payment of such Penalty and Quintuple Duty as aforesaid, shall give Information to the Commissioners of Stamps whereby such Penalty or Quintuple Duty, or any Part thereof, shall be recovered from any other Party or Parties liable respectively thereto, the Party or Parties giving the Information shall not only be indemnified and discharged of and from such his, her, or their Liability, but also be rewarded by the Commissioners of Stamps out of the Penalty or Quintuple Duty so recovered, to such Extent as the said Commissioners shall think proper, but not exceeding One Half of what shall be so recovered; and where any other Person shall give Information, whereby such Penalty or Quintuple Duty shall be recovered, he or she shall be rewarded in the like Manner.

Parties giving Information indemnified and rewarded.

CV. And be it further enacted, That where the full Purchase or Consideration Money shall not be truly expressed or set forth in the Manner hereby directed, it shall be lawful for the Purchaser or Purchasers, or any of them, or his, her, or their Executors or Administrators, to recover back from the Seller or Sellers, his, her, or their Executors or Administrators, so much and such Part of such Purchase or Consideration Money as shall not be expressed and set forth as aforesaid, or the Whole thereof, if no Part of the same shall be so expressed and set forth, either in an Action for Money had and received for the Use of the Party or Parties suing for the same, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Superior Courts of Record in *Dublin*, wherein no Essoign, Protection, Wager of Law, nor more than One Imparlance shall be allowed, together with Double the Costs of Suit; but such Purchase or Conveyance shall not therefore be affected or impeached for any Want or Inadequacy of Consideration, but the same shall be of the same Force, Validity, and Effect, as if the Sum so recovered had been expressed in the Deed or other Conveyance as the Consideration or Part of the Consideration thereof, and had been duly paid and retained accordingly.

Purchasers may recover back from the Sellers so much of the Consideration as shall not be expressed.

CVI. And be it further enacted, That if any Attorney, Solicitor, or other Person who shall be employed in or about the preparing of any such Deed, Bond, or other Instrument, in or upon which the full Purchase or Consideration Money is hereby required to be truly expressed and set forth as aforesaid, or who shall be employed for any of the Parties thereto in anywise about or relating to the Transaction therein mentioned, shall knowingly

Penalty on Attornies, &c. knowingly inserting any other than the full Consideration:

knowingly and wilfully inſert or ſet forth, or cauſe to be inſerted or ſet forth, in or upon any ſuch Deed, Bond, or other Inſtrument, any other than the full and true Purchaſe or Conſideration Money directly or indirectly paid or ſecured, or agreed to be paid for the ſame, or ſhall in any wiſe aid or aſſiſt in the doing thereof reſpectively, every ſuch Attorney, Solicitor, or other Perſon ſo offending, ſhall for every ſuch Offence forfeit the Sum of Five hundred Pounds.

But not liable if the Duty payable be not leſs than otherwiſe would have been paid.

CVII. Provided always, and be it further enacted, That no Party, Attorney, Solicitor, or other Perſon whoſoever ſhall be liable to any Penalty or Forfeiture whatſoever by reaſon of the full Purchaſe or Conſideration Money not being truly expreſſed and ſet forth in or upon any ſuch Deed, Bond, or other Inſtrument as aforeſaid, unleſs the Duty or Duties actually paid for the ſame ſhall be leſs than would have been payable for the ſame, in caſe the full Purchaſe or Conſideration Money had been truly expreſſed and ſet forth according to the Directions of this Act.

Duplicates and Triplicates of Inſtruments how to be charged.

CVIII. And be it further enacted, That where there ſhall be Duplicates or Triplicates, or more than One Part made of any Inſtrument which ſhall be then by Law charged with any *ad valorem* Duty, and of which One Part only ſhall be by Law chargeable with any *ad valorem* Duty, One of ſuch Duplicates, Triplicates, or Parts, ſhall be charged with the ſaid *ad valorem* Duty, and the other or others of them ſhall be exempted therefrom, but ſhall nevertheleſs be charged with the Ordinary Duty on Deeds and Conveyances in general, and the ſaid Commiſſioners of Stamps, upon all the Parts of ſuch Inſtruments being produced to them duly ſtamped as hereby required, ſhall cauſe the Duplicates, Triplicates, or all other Parts thereof reſpectively, except that on which the *ad valorem* Duty ſhall be ſtamped, to be alſo ſtamped with ſome particular Stamp for denoting or teſtifying the Payment of the ſaid *ad valorem* Duty, and thereupon, but not before or otherwiſe, ſuch Duplicate or Triplicate, or other Part, ſhall or may be received as Evidence in any Court of Juſtice.

No Affidavits for grounding Preſentments of Grand Jury to be delivered unleſs duly ſtamped.

CIX. And be it further enacted, That no Affidavit made for the Purpoſe of grounding thereon any Preſentment of any Grand Jury for raiſing Money for Repair of Roads, or for any other Public Purpoſe, ſhall be lodged with or received by the Secretary of any Grand Jury, nor ſhall be entered in any Schedule delivered to any Grand Jury, nor ſhall any ſuch Affidavit be delivered by him to or laid by him before any Grand Jury, unleſs ſuch Affidavit ſhall be written on Paper ſtamped with the Stamp which ſhall be then by Law required for the ſame, nor ſhall any Affidavit for accounting for any Money preſented by any Grand Jury, be laid before any Grand Jury by the Secretary, or be read in Court, or authorize the Court to diſcharge any Quere, unleſs it ſhall be written on Paper duly ſtamped.

Collations, Preſentations, &c. to be filed in the Regiſtry of the Dioceſe, and a Certificate obtained that the Inſtruments have

CX. And be it further enacted, That no Collation, Preſentation, or Donation, to, of, or for any Benefice or Spiritual or Eccleſiaſtical Promotion in *Ireland*, ſhall be good, valid or effectual, unleſs the ſame ſhall be in Writing under Hand and Seal, and ſhall be duly ſtamped if a Stamp ſhall be neceſſary thereon; and that every ſuch Writing, as alſo all and every Preſentation or Donation under the Great Seal of *Ireland*, ſhall be depoſited with the Regiſtrar of the Dioceſe, who ſhall forthwith cauſe the ſame to be filed in the Regiſtry of the Dioceſe, and ſhall give to the Perſon ſo depoſiting the ſame a Certificate that the ſame has been ſo depoſited,

and

and such Certificate shall further state either that such Instrument is duly stamped, or that the same is not by Law subject to any Stamp, and shall also state the Date of such Instrument, and the Day of the Month and Year when such Instrument was so deposited or filed, and no Person shall be inducted into any Benefice or Promotion in *Ireland*, who shall not previous to and at the Time and Place of such Induction, produce such Certificate to the Person or Persons authorized to make such Induction, and if any Induction shall be made contrary to this Provision the same shall be wholly void and of no Effect, and every Person making the same shall forfeit and pay the Sum of Fifty Pounds Sterling.

been duly stamped, if Stamps are required, &c.

CXI. And be it further enacted, That every such Registrar shall, for so receiving and filing such Instrument, and granting such Certificate thereof, be entitled to receive a Fee of Two Shillings and Sixpence and no more, and a Fee of One Shilling and Sixpence for any new Certificate of the same Matter that may be afterwards required; and if any such Registrar shall refuse, neglect, or omit to receive and file such Instrument, or to grant any such new Certificate, on reasonable Demand thereof, or shall certify therein any Thing which shall not be true, (of the Truth whereof the Proof shall lie on him), he shall for every such Offence forfeit the Sum of One hundred Pounds Sterling.

Registrars entitled to Fee for such Certificates.

Penalty.

CXII. And be it further enacted, That every Person who, from and after the Commencement of this Act, or of any Act requiring the filing of such Instrument in *Ireland*, shall have received or shall receive any Benefice or Spiritual or Ecclesiastical Promotion in *Ireland*, shall be bound to produce and prove, and shall produce and prove such Certificate as aforesaid, as Part of his Title to such Benefice or Promotion, upon any Trial or Hearing of any Action, Suit, or Proceeding for the Recovery of any Tithe or Glebe or other Purpose whatever, before any Court of Law or Equity, or any Ecclesiastical Court or any summary Jurisdiction whatever, wherein it shall be necessary for him to produce or prove such his Title, and that without the Production and Proof of such Certificate, such Court or Jurisdiction shall deem such Title to be imperfect and not duly proved, and shall decide accordingly, notwithstanding any Consent or Admission of the Parties or any of them.

Beneficed Persons to produce and prove such Certificates.

CXIII. And whereas the Payment of Stamp Duties imposed on the Admission of Fellows into the College of Physicians or Surgeons, and of Freemen and others into other Corporations, Guilds, or Companies in *Ireland*, has been and may be evaded, be it therefore enacted, That it shall be lawful for the said College of Physicians or Surgeons, and for every Body Politic or Corporate, Corporation, Guild, or Company in *Ireland*, which shall admit any Person or Persons into any such College, Corporation, Guild, or Company, by themselves, or by some Person or Persons employed by such College, Corporation, Guild, or Company, and they are hereby required, previously to the Admission of any such Person into such College, Corporation, Guild, or Company, to demand and receive, for the Use of His Majesty, His Heirs and Successors, of and from the Person so admitted, the several and respective Stamp Duties which shall be then by Law payable on the Entry, Minute, or Memorandum of Admission of such Person into such College, Corporation, Guild, or Company; and the proper Officer of such College, or Body Politic or Corporate, Corporation, Guild, or Company, shall make an Entry, Minute, or Memorandum of such Admission

Securing the Duties on Admission of Fellows into the College of Physicians, &c. and of Freemen into Corporations.

miſſion upon the proper Stamp in ſome Book, Roll, or Record of ſuch College, Corporation, Guild, or Company, within One Month after ſuch Perſon ſhall be ſo admitted into ſuch College, Corporation, Guild, or Company; and if ſuch Officer ſhall neglect or refuſe ſo to do he ſhall for every ſuch Offence forfeit the Sum of Ten Pounds; and every ſuch College, Corporation, Guild, or Company, ſhall be anſwerable for all ſuch Duties without any Proof of the ſame having been ſo received, or whether the ſame reſpectively ſhall have been ſo received or not, and the ſame ſhall be a Debt to His Majeſty, and recoverable with Coſts by a ſummary Application to the Court of Exchequer as any other unpaid Stamp Duty may be recovered under any Act or Acts in force or to be in force in *Ireland*, for the ſecuring the Payment of the Stamp Duties.

Books of Officers of Corporations may be inſpected by an Officer of Stamps.

CXIV. And be it further enacted, That any and every Officer of the College of Phyſicians or Surgeons, or of any Corporation, Guild, Fraternity, or Company in *Ireland*, who ſhall from Time to Time have in his Cuſtody any Book, File, Record, Remembrance, Docket, or Proceeding of or belonging to ſuch College, Corporation, Guild, Fraternity, or Company, the Sight or Knowledge whereof may tend to the ſecuring any of His Majeſty's Stamp Duties which now are or ſhall at any Time be by Law payable in *Ireland*, or to the Proof or Diſcovery of any Fraud or Omiſſion in relation thereto, or to any of them, ſhall at all ſeaſonable Times permit any Perſon thereunto authorized by the Commiſſioners of Stamps, to try, ſearch, inſpect, and view all ſuch Books, Files, Records, Remembrances, Dockets, and Proceedings as aforeſaid, without Fee or Reward, and to take thereout ſuch Notes and Memorandums, as ſhall be neceſſary for the Purpoſes laſt-mentioned, without Fee or Reward; and if any ſuch Officer ſhall refuſe or neglect ſo to do, upon Demand made by ſuch Perſon ſo authorized as aforeſaid, ſuch Officer ſo refuſing or neglecting ſhall, for every ſuch Refuſal or Neglect, forfeit and pay the Sum of Ten Pounds.

Duty on Probates, &c. to be payable only in reſpect of the Value of ſuch Eſtate as ſhall be ſituated in Ireland.

CXV. And be it further enacted, That the ſeveral Stamp Duties from Time to Time impoſed by Law in *Ireland*, upon any Probates or Letters of Adminiſtration, or Receipts for Legacies, or Shares or Proportions of any Eſtate or Effects, ſhall be deemed and taken to be chargeable and charged, and payable and paid, only in reſpect of the Amount or Value of ſuch Eſtate and Effects as ſhall be ſituated in *Ireland*, and of ſuch Legacies as ſhall be payable out of Eſtates and Effects in *Ireland*; and that no Perſon ſhall be deemed or taken to have proved any Will in *Ireland* until he ſhall have obtained Probate thereof from the proper Eccleſiaſtical Court in *Ireland*.

Probate, &c. effectual for recovering Truſt Property.

CXVI. And be it further enacted, That the Probate of the Will of any Perſon deceaſed, or the Letters of Adminiſtration of the Effects of any Perſon deceaſed, heretofore granted or to be hereafter granted in *Ireland*, ſhall be deemed and taken to be valid and available by the Executors or Adminiſtrators of the Deceaſed, for recovering, transferring, or aſſigning any Debt or Debts, or other Perſonal Eſtate or Effects, whereof or whereto the Deceaſed was poſſeſſed or entitled, either wholly or partially, as a Truſtee, notwithſtanding that the Amount or Value of ſuch Debt or Debts, or other Perſonal Eſtate or Effects, or the Amount or Value of ſo much thereof, or ſuch Intereſt therein, as was Truſt Property in the Deceaſed (as the Caſe may be) ſhall not be included in the Amount or Value of the Eſtate in

respect of which the Stamp Duty was paid on such Probate or Letters of Administration.

Affidavit to be made before granting Probate, &c. that the Estate and Effects of the Deceased are under the Value of a specified Sum.

CXVII. And be it further enacted, That from and after the Commencement of this Act, no Ecclesiastical Court or Jurisdiction in *Ireland* shall grant Probate of the Will or Letters of Administration of the Estate and Effects of any Person deceased, without first requiring and receiving from the Person or Persons applying for the Probate or Letters of Administration, or from some other competent Person or Persons, an Affidavit or solemn Affirmation in the case of Quakers, in the Form contained in the Schedule hereunto annexed, that the Estate and Effects of the Deceased, for or in respect of which the Probate or Letters of Administration is or are to be granted, are under the Value of a certain Sum to be specified in such Affidavit, to the best of the Deponent's or Affirmant's Knowledge, Information, and Belief, and according to the Account to be annexed to such Affidavit, according to which Sum the Stamp Duty shall be ascertained which shall be then required on such Probate or Letters of Administration, which Affidavit or Affirmation shall be made before the Surrogate or other Person who shall administer the usual Oath for the due Administration of the Estate and Effects of the Deceased.

Such Affidavit to be in the Form in the annexed Schedule.

Proceedings thereon.

CXVIII. And be it further enacted, That every such Affidavit or Affirmation shall be exempt from Stamp Duty, and shall be in the Form in the said Schedule to this Act annexed directed in that respect, and shall when duly sworn be certified accordingly by the Registrar of the Court, and shall, together with the Copy of the Will or Extract or Account of the Letters of Administration to which it shall relate, be transmitted by the Registrar of the Court, to the proper Officer at the Stamp Office in *Dublin*, if such Court shall be in the City or County of *Dublin*, and if in any other Part of *Ireland*, then to the Distributor of the District in which such Court shall be, which Distributor shall forthwith transmit such Affidavit to the proper Officer at the Stamp Office in *Dublin*, and each and every Affidavit so received at the Stamp Office from any Registrar or Distributor shall be forthwith filed in the said Stamp Office; and on the Receipt of such Affidavit by the proper Officer at the Stamp Office, if the Court be in the City or County of *Dublin*, or by the Distributor if in any other Part of *Ireland*, and on Payment of the Duty payable in respect of such Probate or Letters of Administration, the proper Officer of the Stamp Office in *Dublin*, or the Distributor of Stamps, as the Case shall require, shall forthwith issue and deliver to the Party paying such Duty on Parchment or Vellum stamped with the proper Stamp according to the Amount mentioned in such Affidavit, together with a Certificate of having received such Affidavit and of the Amount of Personal Property mentioned therein, and of the Payment of the proper Duty for the Probate or Letters of Administration in respect thereof; and if any Registrar or other Officer whose Duty it shall be, shall neglect to transmit such Affidavit or Affirmation to the said Commissioners of Stamps, as hereby directed, or shall issue any such Probate or Letters of Administration without having transmitted such Affidavit, and received such Certificate as aforesaid, or upon Vellum or Parchment not stamped with a Stamp of the proper Amount according to such Certificate, then and in every such Case every Person so offending shall forfeit the Sum of Fifty Pounds.

Penalty.

CXIX. And

Relief where too high a Duty has been paid for Probate

CXIX. And be it further enacted, That from and after the Commencement of this Act, where any Perſon on applying for the Probate of a Will or Letters of Adminiſtration in *Ireland* ſhall have eſtimated the Eſtate and Effects of the Deceaſed to be of a greater Value than the ſame ſhall have afterwards proved to be, and ſhall in conſequence have paid too high a Stamp Duty thereon, if ſuch Perſon ſhall produce the Probate or Letters of Adminiſtration to the ſaid Commiſſioners of Stamps, within Six Calendar Months after the true Value of the Eſtate and Effects have been aſcertained, and it ſhall be diſcovered that too high a Duty was firſt paid on the Probate or Letters of Adminiſtration, and ſhall deliver to them a particular Inventory and Account and Valuation of the Eſtate and Effects of the Deceaſed, verified by an Affidavit (or ſolemn Affirmation, in the caſe of Quakers); and if it ſhall thereupon ſatisfactorily appear to the ſaid Commiſſioners that a greater Stamp Duty was paid on the Probate or Letters of Adminiſtration than the Law required, it ſhall be lawful for the ſaid Commiſſioners to cancel and expunge the Stamp on the ſaid Probate or Letters of Adminiſtration, and to ſubſtitute another Stamp for denoting the Duty which ought to have been paid thereon, and to make an Allowance for the Difference between them as in the Caſes of ſpoiled Stamps, or to repay the ſame in Money at the Diſcretion of the ſaid Commiſſioners.

Where the Duty has been paid too little, Probate, &c. to receive the proper Stamp on certain Conditions.

CXX. And be it further enacted, That from and after the paſſing of this Act, where any Perſon on applying for the Probate of a Will or Letters of Adminiſtration, ſhall have eſtimated the Eſtate and Effects of the Deceaſed to be of leſs Value than the ſame ſhall have afterwards proved to be, and ſhall in conſequence have paid too little Stamp Duty thereon, it ſhall be lawful for the ſaid Commiſſioners of Stamps, on Delivery to them of an Affidavit or ſolemn Affirmation of the Value of the Eſtate and Effects of the Deceaſed, to cauſe the Probate or Letters of Adminiſtration to be duly ſtamped, on Payment of the full Duty which ought to have been originally paid thereon in reſpect of ſuch Value, and of the further Sum or Penalty payable by Law for ſtamping Deeds after the Execution thereof, without any Deduction or Allowance for the Stamp Duty originally paid on ſuch Probate or Letters of Adminiſtration: Provided always, that if the Application ſhall be made within Six Calendar Months after the true Value of the Eſtate and Effects ſhall be aſcertained, and it ſhall be diſcovered that too little Duty was at firſt paid on the Probate or Letters of Adminiſtration; and if it ſhall appear by Affidavit or ſolemn Affirmation to the Satisfaction of the ſaid Commiſſioners that ſuch Duty was paid in conſequence of any Miſtake or Miſapprehenſion, or of its not being known at the Time that ſome particular Part of the Eſtate and Effects belonging to the Deceaſed, and without any Intention of Fraud, or to delay the Payment of the full and proper Duty, then it ſhall be lawful for the ſaid Commiſſioners to remit the beforementioned Penalty, and to cauſe the Probate or Letters of Adminiſtration to be duly ſtamped, on Payment only of the Sum which ſhall be wanting to make up the Duty which ought to have been at firſt paid thereon.

In Caſes of Letters of Adminiſtration on which too little Duty has been paid, the Commiſ-

CXXI. Provided always, and be it further enacted, That in Caſes of Letters of Adminiſtration, on which too little Stamp Duty ſhall have been paid at firſt, the ſaid Commiſſioners of Stamps ſhall not cauſe the ſame to be duly ſtamped in the Manner aforeſaid until the Adminiſtrator ſhall have given ſuch Security to the Eccleſiaſtical Court or Ordinary by whom the Letters of Adminiſtration ſhall have been granted, as ought by Law to have been

been given on the granting thereof in case the full Value of the Estate and Effects of the Deceased had been then ascertained, and also that the said Commissioners of Stamps shall yearly or oftener transmit an Account of the Probates or Letters of Administration upon which the Stamps shall have been rectified in pursuance of this Act, to the several Ecclesiastical Courts by which the same shall have been granted, together with the Value of the Estate and Effects of the Deceased, upon which such Ratification shall have proceeded.

sioners shall not cause the same to be duly stamped, until Administrator has given proper Security.

CXXII. And be it further enacted, That where too little Duty shall have been paid on such Probate or Letters of Administration, in consequence of any Mistake or Mis-apprehension, or of its not being known at the Time that some particular Part of the Estate and Effects belonged to the Deceased, if any Executor or Administrator acting under such Probate of Letters of Administration shall not within Six Calendar Months after the passing of this Act, or after the Discovery of the Mistake or Mis-apprehension, or of any Estate or Effects not known at the Time to have belonged to the Deceased, apply to the said Commissioners of Stamps, and pay what shall be wanting to make up the Duty which ought to have been paid at first on such Probate or Letters of Administration, he or she shall forfeit the Sum of One hundred Pounds, and also a further Sum at and after the Rate of Ten Pounds *per Centum* on the Amount of the Sum wanting to make up the proper Duty.

Probates, &c. paying too little Duty through Mistake, Executors, &c. to apply within Six Months after the Discovery.

Penalty.

CXXIII. And whereas it has happened in the Case of Letters of Administration on which the proper Stamp Duty hath not been paid at first, that certain Debts, Chattels, Real or other Effects, due or belonging to the Deceased, have been found to be of such great Value that the Administrator hath not been possessed of Money sufficient either of his own or of the Deceased to pay the requisite Stamp Duty, in order to render such Letters of Administration available for the Recovery thereof by Law: And whereas the like may occur again, and it may also happen that Executors of Persons entitled to take out Letters of Administration may, before obtaining Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased, find some considerable Part or Parts of the Estate and Effects of the Deceased so circumstanced as not to be immediately got Possession of, and may not have Money sufficient either of their own or of the Deceased to pay the Stamp Duty on the Probate or Letters of Administration, which it shall be necessary to obtain; be it therefore further enacted, That from and after the passing of this Act, it shall be lawful for the Commissioners of Stamps, on satisfactory Proof of the Facts by Affidavit or solemn Affirmation in any such Case as aforesaid, which may appear to them to require Relief, to cause the Probate or Letters of Administration to be duly stamped for denoting the Duty payable or which ought originally to have been paid thereon, and to give Credit for the Duty, either upon Payment of the before-mentioned Penalty, or without, in Cases of Probates or Letters of Administration already obtained, and upon which too little Duty shall have been paid, and either with or without Allowance of the Stamp Duty already paid thereon, as the Case may require, under the Provisions of this Act; provided in all such Cases of Credit, the Security be first given by the Executors or Administrators, together with Two or more sufficient Sureties, to be approved of by the said Commissioners by a Bond to His Majesty, His Heirs or Successors, in Double the Amount of the Duty, for the due and full Payment of the Sum for which Credit shall be given, within Six Calendar Months,

Credit to be given of the Duty on Probates, &c. in certain Cases.

or any leſs Period, and of the Intereſt for the ſame at the Rate of Ten Pounds *per Centum per Annum*, from the Expiration of ſuch Period until Payment thereof, in caſe of any Default of Payment at the Time appointed, and ſuch Probate or Letters of Adminiſtration been duly ſtamped in the Manner aforeſaid, ſhall be as valid and available as if the proper Duty had been at firſt paid thereon, and the ſame had been ſtamped accordingly.

Time of Credit may be extended.

CXXIV. Provided always, and be it further enacted, That if at the Expiration of the Time to be allowed for the Payment of the Duty on ſuch Probate or Letters of Adminiſtration, it ſhall appear to the Satisfaction of the ſaid Commiſſioners that the Executor or Adminiſtrator to whom ſuch Credit ſhall be given as aforeſaid, ſhall not have recovered Effects of the Deceaſed to an Amount ſufficient for the Payment of the Duty, it ſhall be lawful for the ſaid Commiſſioners to give ſuch further Time for the Payment thereof, and upon ſuch Terms and Conditions as they ſhall think expedient.

Probate, &c. when Credit is given, to be depoſited with the Commiſſioners.

CXXV. Provided alſo, and be it further enacted, That the Probate or Letters of Adminiſtration, ſo to be ſtamped on Credit as aforeſaid, ſhall be depoſited with the ſaid Commiſſioners of Stamps, and ſhall not be delivered up to the Executor or Adminiſtrator until Payment of the Duty, together with ſuch Intereſt as aforeſaid, if any ſhall become due; but the ſame ſhall nevertheleſs be produced in Evidence by ſome Officer of the Commiſſioners of Stamps, at the Expence of the Executor or Adminiſtrator, as Occaſion ſhall require.

Duty for which Credit is given to be a preferable Debt.

CXXVI. And be it further enacted, That the Duty for which Credit ſhall be given as aforeſaid, ſhall be a Debt to His Majeſty, His Heirs and Succeſſors, from the Perſonal Eſtate of the Deceaſed, and ſhall be paid in preference to and before any other Debt whatſoever due from the ſaid Eſtate; and if any Executor or Adminiſtrator of the Eſtate of the Deceaſed ſhall pay any other Debt in preference thereto, he or ſhe ſhall not only be charged with and be liable to pay the Duty out of his or her own Eſtate, but ſhall alſo forfeit the Sum of Five hundred Pounds.

Penalty.

Letters of Adminiſtration de bonis non to be ſtamped in Caſes where Credit is given.

CXXVII. And be it further enacted, That if before Payment of the Duty for which Credit ſhall be given in any ſuch Caſe as aforeſaid, it ſhall become neceſſary to take out Letters of Adminiſtration *de bonis non* of the Deceaſed, it ſhall alſo be lawful for the ſaid Commiſſioners of Stamps to cauſe ſuch Letters of Adminiſtration *de bonis non* to be duly ſtamped with the particular Stamp provided to be uſed on Letters of Adminiſtration of that Kind, for denoting the Payment of the Duty in reſpect of the Effects of the Deceaſed, on ſome prior Probate or Letters of Adminiſtration of the ſame Effect, in ſuch and the ſame Manner as if the Duty had been actually paid upon having the Letters of Adminiſtration *de bonis non* depoſited with the ſaid Commiſſioners, and upon having ſuch further Security for the Payment of the Duty as they ſhall think expedient; and ſuch Letters of Adminiſtration ſhall be as valid and available as if the Duty for which Credit ſhall be given had been paid.

Executors, &c. to deliver to the Commiſſioners an Account of the Eſtate of

CXXVIII. And be it further enacted, That every Executor and Adminiſtrator, or other Perſon or Perſons having or taking the Burthen or Execution of the Will or Teſtamentary Inſtrument, or the Adminiſtration of the Perſonal Eſtate of any Perſon deceaſed, ſhall before ſuch Executor, Adminiſtrator, or other Perſon ſhall retain for their own Uſe or for the

Benefit of any other Perſon or Perſons, or ſhall transfer, pay, deliver, ſatisfy, or otherwiſe diſcharge the Reſidue of the Perſonal Eſtate, and the Reſidue of Monies ariſing from the Sale or Mortgage of any Real Eſtate, directed by any Teſtamentary Inſtrument to be ſold or mortgaged, or any certain proportional Part of ſuch Reſidue, to the Perſon or Perſons entitled thereto, deliver to the Commiſſioners of Stamp Duties or their Officers a full and juſt Account of the Perſonal Eſtate of the Deceaſed, and of the Monies ariſing from the Sale or Mortgage of Real Eſtate, or the Value of the Real Eſtate, if not ſold, when the ſame is directed by the Will or other Teſtamentary Inſtrument of the Deceaſed, to be abſolutely ſold or mortgaged, and of all lawful Payments made out of ſuch Perſonal Eſtate, and the Monies ariſing from the Sale or Mortgage of ſuch Real Eſtate on the Forms printed for ſuch Accounts by Order of the ſaid Commiſſioners of Stamp Duties, when and as far as ſuch Forms can be made applicable to the Account to be delivered, and when they will not ſo apply, the Account may be rendered in ſuch Form as ſhall ſufficiently anſwer the Purpoſes deſired, and the ſaid Commiſſioners or their Officers ſhall examine ſuch Account, and if it ſhall appear to them to be a juſt and proper Account they ſhall aſſeſs the Duty thereon, but if the Commiſſioners ſhall not be ſatisfied with the Account delivered, it ſhall be lawful for them to require an Account to be rendered on Oath or Affirmation, which Oath or Affirmation ſhall be according to the Form preſcribed in the Schedule hereunto annexed, and ſhall be adminiſtered by a Juſtice of the Peace, or Maſter or Maſters Extraordinary in Chancery; and if it ſhall appear by the Books of the ſaid Commiſſioners that there are any Outſtanding Duties due and payable on Legacies or Annuities, it ſhall be lawful for the ſaid Commiſſioners to require Payment of ſuch Duties within a ſpecified Time, and that if after ſuch Requiſition the ſame ſhall not be paid, or Cauſe ſhewn to the Satisfaction of the Commiſſioners within the Time ſpecified why the ſame ſhould not be paid, it ſhall be lawful for the ſaid Commiſſioners to inſtitute Proceedings in His Majeſty's Court of Exchequer againſt the Executors or Adminiſtrators, or Perſon or Perſons taking the Burthen of the Execution of the Will or Adminiſtration of the Perſonal Eſtate of the Deceaſed, or acting as Truſtee or Truſtees, and alſo againſt the Legatee to whom the Legacy or Annuity upon which ſuch Duty ſhall appear to be unpaid ſhall have been given, if the Circumſtances of the Caſe require it, for the Payment of the Duty; and if after ſuch Proceedings ſhall be inſtituted it ſhall be ſhewn that by reaſon of the Death of the Legatee or Annuitant in the Life-time of the Deceaſed, or of the Legacy not being of the Value of Twenty Pounds, or from any other Cauſe, no Duty is payable, it ſhall be lawful for the Court in which ſuch Suit ſhall be inſtituted to order all Coſts, Charges, and Expences attending ſuch Proceedings to be paid by the Perſon or Perſons of whom the ſaid Commiſſioners ſhall have required Payment of the Duty, by way of Penalty for not having, after ſuch Requiſition, ſhewn to the Satisfaction of the Commiſſioners that no Duty was payable on ſuch Legacy or Annuity.

the Deceaſed, and all Payments made, in Manner herein required.

Proceedings may be inſtituted for the Recovery of Outſtanding Duties payable on Legacies or Annuities.

CXXIX. Provided always, and be it further enacted, That where it ſhall be proved by Oath of proper Vouchers, to the Satisfaction of the ſaid Commiſſioners of Stamps, that an Executor or Adminiſtrator hath paid Debts due and owing from the Deceaſed, and payable by Law, out of his or her Perſonal or Moveable Eſtate, to ſuch an Amount as being deducted from the Amount or Value of the Eſtate and Effects of the Deceaſed, for or in reſpect of which a Probate or Letters of Adminiſtration

Where it ſhall be proved, that the Eſtate of the Deceaſed is reduced by Payment of Debts, and leſs Stamp

on the Probate would have done, the Difference shall be returned.

tion shall have been granted after the Commencement of this Act, shall reduce the same to a Sum which, if it had been the whole gross Amount or Value of such Estate and Effects, would have occasioned a less Stamp Duty to be paid on such Probate or Letter of Administration than shall have been actually paid thereon under and by virtue of this Act, it shall be lawful for the said Commissioners to return the Difference, provided the same shall be claimed within Three Years after the Date of such Probate or Letters of Administration as aforesaid; but where, by reason of any Proceeding at Law or in Equity, the Debts due from the Deceased shall not have been ascertained and paid, or the Effects of the Deceased shall not have been recovered and made available, and in consequence thereof the Executor or Administrator shall be prevented from claiming such Return of Duty as aforesaid within the said Term of Three Years, it shall be lawful for the Commissioners of Stamps to allow such further Time for making the Claim as may appear to them to be reasonable under the Circumstances of the Case.

Executors, &c. permitted to transfer Stocks or Funds held by Deceased in Trust, Affidavit being made to the Fact.

CXXX. And be it further enacted, That where the Executors or Administrators of any Person deceased shall be desirous of transferring or of receiving the Dividends of any Share standing in the Name of the Deceased, of and in any of the Government or Parliamentary Stocks or Funds transferrable at the Bank of *Ireland*, or of and in the Stock and Funds of the Governor and Company of the Bank of *Ireland*, or of and in the Stock or Funds of any other Company, Corporation, or Society whatsoever, passing by Transfer in the Books of such Company, Corporation, or Society under and by virtue of any such Probate or Letters of Administration as aforesaid, and shall alledge that the Deceased was possessed thereof or entitled thereto, either wholly or partially as a Trustee, it shall be lawful for the said Governor and Company of the Bank of *Ireland*, and for any such other Company, Corporation, or Society as aforesaid, or their respective Officers, for their Indemnity and Protection, to require such Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact shall not otherwise satisfactorily appear, and thereupon to permit such Executors or Administrators to transfer the Stock or Fund in question, or receive the Dividends thereof, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceased, or Letters of Administration of his or her Effects; and where the Executors or Administrators of any Person deceased shall have Occasion to recover any Debt or Debts, or any other Personal Effects, due or apparently belonging to the Deceased, and shall alledge that the Deceased was possessed thereof or entitled thereto either wholly or partially as a Trustee, it shall be lawful for the Person or Persons liable to pay or deliver such Debt or Debts or other Effects to require such Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact shall not otherwise satisfactorily appear, and thereupon to pay, deliver, or make over the Debt or Debts or other Effects in question, to such Executors or Administrators or as they shall direct, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceased, or the Letters of Administration of his or her Effects; and where the Executors or Administrators of any Person deceased shall have Occasion to assign or transfer any Debt or Debts due to the Deceased, or any Chattels Real or other Personal Effects whereof or whereto the Deceased was possessed or entitled, and shall alledge that the same respectively was or were due to or vested in the Deceased either wholly or partially as a Trustee, it shall be lawful for the Person or Persons to whom or for whose Use such Debt

or

or Debts, Chattels Real or other Perſonal Effects, ſhall be propoſed to be aſſigned or transferred, to require ſuch Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact ſhall not otherwiſe ſatisfactorily appear, and thereupon to accept the propoſed Aſſignment or Transfer, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceaſed, or the Letters of Adminiſtration of his or her Effects in *Ireland*.

Special Affidavit to be made by Executors, &c. in Caſes of Property held by the Deceaſed in Truſt, &c.

CXXXI. And be it further enacted, That upon any ſuch Requiſition as aforeſaid, the Executor or Executors, Adminiſtrator or Adminiſtrators of the Deceaſed, or ſome other Perſon or Perſons to whom the Facts ſhall be known, ſhall make a ſpecial Affidavit or Affirmation of the Facts and Circumſtances of the Caſe ſtating the Property in queſtion, and that the Deceaſed had not any beneficial Intereſt whatever in the ſame, or had no other beneficial Intereſt therein than ſhall be particularly mentioned and ſet forth (as the Caſe may be), but was poſſeſſed thereof or entitled thereto either wholly or in part (as the Caſe may be) in Truſt for ſome other Perſon or Perſons, whoſe Name or Names or other ſufficient Deſcription ſhall be ſpecified in ſuch Affidavit or Affirmation, or for ſuch Purpoſes as ſhall be ſpecified therein; and that the beneficial Intereſt of the Deceaſed (if any) in the Property in queſtion, doth not exceed a certain Value, to be therein alſo ſpecified according to the beſt Eſtimate that can be made thereof if reverſionary or contingent, and that the Amount or Value of the Eſtate for which the Stamp Duty was paid on the Probate of the Will of the Deceaſed, or on the Letters of Adminiſtration of his or her Effects, is ſufficient to include and cover ſuch beneficial Intereſt of the Deceaſed as well as the reſt of the Perſonal Eſtate, whereof or whereto the Deceaſed was beneficially poſſeſſed or entitled, and for which ſuch Probate or Letters of Adminiſtration ſhall have been granted as far as the ſame have come to the Knowledge of ſuch Executor or Executors, Adminiſtrator or Adminiſtrators, and where the Affidavit or Affirmation of the Facts and Circumſtances of the Truſts ſhall be made by any other Perſon than the Executor or Executors, Adminiſtrator or Adminiſtrators of the Deceaſed, ſuch Executor or Executors, Adminiſtrator or Adminiſtrators ſhall make Affidavit or Affirmation that the ſame are true to the beſt of his, her, or their Knowledge and Belief, and that the Property in queſtion is intended to be applied and diſpoſed of accordingly; which Affidavit or Affirmation ſhall be ſworn or made before a Maſter in Chancery, Ordinary or Extraordinary, (who is hereby authorized to take the ſame and adminiſter the proper Oath or Affirmation for that Purpoſe), and ſhall be delivered to the Party or Parties requiring the ſame, and ſhall be ſufficient to indemnify and protect the Party or Parties requiring the ſame, and alſo the Party or Parties acting upon the Faith thereof; and if any Perſon or Perſons making any ſuch Affidavit or Affirmation as aforeſaid ſhall knowingly and wilfully make a falſe Oath or Affirmation of or concerning any of the Matters to be therein ſpecified and ſet forth, every Perſon ſo offending and being thereof lawfully convicted, ſhall be ſubject and liable to ſuch Pains and Penalties as Perſons convicted of wilful and corrupt Perjury ſhall then be ſubject and liable to by or under any Law then in force.

Limitation of Actions.

CXXXII. 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 under the Authority or in purſuance of this Act, or of any Act which

ſhall be then in force in *Ireland*, relating in anywiſe to the Payment or Regulation of any Stamp Duty or Duties, ſave where otherwiſe particularly directed, 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 the ſpecial Matter in Evidence on any Trial to be had thereupon, and that the ſame was done in purſuance and by the Authority of this Act, or ſuch other Acts as aforeſaid; and if it ſhall appear to be ſo done, or if any ſuch Action or Suit ſhall be brought after the Time ſo limited for bringing the ſame, or ſhall be brought in any County, City, or Place, other than as aforeſaid, then and in every ſuch Caſe the Plaintiff in ſuch Action ſhall be nonſuited; and if the Plaintiff or Plaintiffs ſhall be ſo or otherwiſe nonſuited, or ſhall diſcontinue his, her, or their Action, or if a Verdict ſhall paſs againſt the Plaintiff or Plaintiffs, or if upon Demurrer, Judgment 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 may be pleaded.

Treble Coſts.

Penalties payable in Britiſh Currency.

CXXXIII. And be it further enacted, That all Penalties which ſhall be incurred under this Act, or under any Act or Acts which is or are or ſhall be in force in *Ireland*, in anywiſe relating to the Payment or Regulation of any Stamp Duty or Duties, ſhall be paid and payable, and received and receivable in *Britiſh* Currency, unleſs otherwiſe expreſsly directed.

Recovery and Application of Penalties.

CXXXIV. And be it further enacted, That all Penalties and Forfeitures impoſed or to be impoſed by or under this Act, or any Act or Acts which is or are or ſhall be in force in *Ireland*, in anywiſe relating to the Payment or Regulation of any Stamp Duty or Duties, may be recovered with Coſts of Suit by His Majeſty's Attorney General on Behalf of His Majeſty, or by the Inſpector General of Stamp Duties, or by any other Inſpector of Stamp Duties, or by any other Officer or Perſon thereto authorized by the Commiſſioners of Stamps, by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Superior Courts of Record in *Dublin*, in which no Eſſoign, Protection, or Wager of Law, nor more than One Imparlance ſhall be allowed; or by Civil Bill in the Court of the Recorder, Chairman, or Aſſiſtant Barriſter, within whoſe local Juriſdiction ſuch Offence ſhall have been committed; and that every ſuch Penalty, not particularly directed to be otherwiſe applied, ſhall be paid to the Uſe of His Majeſty; provided that in caſe of any ſuch Proceeding by or in the Name of any ſuch Inſpector General, or other Inſpector or Officer, or other Perſon authorized as aforeſaid, it ſhall and may be lawful to and for the Commiſſioners of Stamp Duties to order to be paid to ſuch Inſpector General or other Inſpector, or other Officer or Perſon authorized as aforeſaid, out of the Penalty recovered therein, ſuch Sum not exceeding One Moiety of ſuch Penalty, as the ſaid Commiſſioners of Stamps ſhall think proper; and that the like Appeal ſhall and may be lawful from the Deciſion on any ſuch Civil Bill, and under the ſame Terms, Regulations, and Conditions, as in the Caſe of any Civil Bill for any Sum not exceeding Twenty Pounds, in any Action of Debt on a Bond, Bill, or Specialty for Payment of Money only.

CXXXV. And

CXXXV. And be it further enacted, That all and every Penalties and Penalty for or in respect of any Offence to be committed by any Officer of any Court, or any Six Clerk, Solicitor, Attorney, Proctor, Notary Public, or Procurator, as such, against this Act or any other Act or Acts in anywise relating to the Collection or Management of any Stamp Duties or Duty, shall and may be recovered and recoverable with Costs of Suit, by Action of Debt, Bill, Plaint, or Information, or by Civil Bill in the Court of proper Jurisdiction and not otherwise.

Penalties incurred by Officers of Court, &c. how to be recovered.

CXXXVI. And be it further enacted, That in every Case in which, by or under the Provisions of this Act or of any other Act or Acts in force, or which shall at any Time be in force in *Ireland*, relating in anywise to the Payment or Regulation of any Stamp Duty or Duties, any Seizure is directed or permitted to be made, the Person or Persons making such Seizure shall, within Ten Days from the Time of making such Seizure, leave at the Office of the Distributor of the District wherein such Seizure shall have been made, a Note in Writing signed by such Person or Persons, stating the Time and Place of such Seizure and the Reason for making the same, which Note shall be immediately filed at the said Office; and in such Case it shall and may be lawful to and for the Owner or Owners, or any of the Owners of such Goods so seized, or of any Part thereof, at any Time after the filing of such Note, and within Twenty-one Days from the Day of such Seizure, to require and obtain a Copy of such Note, paying for the same One Shilling and no more, and to leave at such Office a Claim in Writing, signed by such Person or Persons, stating his or her Place of Abode, and claiming such Goods so seized, or any Part thereof, that may be specified therein, as or on Behalf of the Owner or Owners, or one of the Owners thereof, and thereupon it shall and may be lawful to and for the said Person or Persons making such Seizure at any Time not exceeding Thirty Days from the making of such Seizure, to require a Copy of such Claim, paying for the same One Shilling and no more, and to make Application to any Justice of the Peace, in and for the County, County of a City, or County of a Town, wherein such Seizure shall have been so made, for a Summons to the Person or Persons so making such Claim, and such Justice of the Peace shall issue such Summons accordingly, thereby requiring every such Claimant to appear before him at a Time and Place to be therein named, for the Decision of such Claim; and such Summons, being duly served on such Claimant or Claimants, either personally or at his, her, or their Place of Abode mentioned in such Claim, and Copies of such seizing Note and Claim, attested by the Distributor of such District, or Person or Persons acting as such, being produced before such Justice of the Peace, he shall and may proceed to hear the Merits thereof; and such Evidence or Admission, if any, as may be produced or made applicable thereto, and shall thereupon, or upon the Non-appearance of either Party, decide on the Merits of such Seizure, and make his Adjudication thereon accordingly; Provided always, that it shall and may be lawful to and for either Party, against whom such Adjudication shall be made, at any Time within Ten Days from the making thereof, to appeal therefrom, in Manner herein-after mentioned, to the next General Quarter Sessions of the Peace which shall be held after Fourteen clear Days from such Adjudication, who shall, in a summary Way, hear and decide on the same; and in case the Judgment of such Justice of the Peace shall be affirmed, it shall and may be lawful for such Justice or Justices

Regulations to be observed where Seizures are made.

Juſtices at Seſſions as aforeſaid, to award the Perſon or Perſons ſo appealing to pay ſuch Coſts occaſioned by ſuch Appeal, as to him or them ſhall ſeem meet.

Seizures without giving proper Notice, void.

CXXXVII. And be it further enacted, That if the Perſon or Perſons ſo making ſuch Seizure ſhall not leave ſuch Notice in Writing at ſuch Diſtributor's Office as aforeſaid, or in caſe of ſuch Claim being put in as aforeſaid, ſhall not cauſe ſuch Summons to be iſſued and ſerved as aforeſaid, ſuch Seizure ſhall be deemed and taken to all Intents and Purpoſes to have been unlawfully made; and if after the filing of ſuch ſeizing Note as aforeſaid, ſuch Claim ſhall not be made as aforeſaid, ſuch Seizure ſhall be deemed and taken to all Intents and Purpoſes to have been lawful and juſt; and if ſuch Summons ſhall have been iſſued, then the Adjudication of ſuch Juſtice, if not effectually appealed from, and in caſe of ſuch Appeal, the Deciſion of the Court of Quarter Seſſions ſhall be final and concluſive to all Intents and Purpoſes.

Appeal.

CXXXVIII. And be it further enacted, That the Party deſirous of making ſuch Appeal ſhall within Ten Days from the making ſuch Adjudication enter into a Recognizance with Two ſufficient Sureties, before the Juſtice making ſuch Adjudication, or in his Abſence, before any other Juſtice of the Peace of the ſame County, or County of a City, in ſuch Sum as ſuch Juſtice ſhall think proper, to pay the Coſts, if any, which may be adjudged againſt him, her, or them thereon, and if he, ſhe, or they ſhall not ſo do, ſuch Appeal ſhall be null and void.

Any Juſtice may determine Offences where the Penalty does not exceed 40l.

CXXXIX. And be it further enacted, That it ſhall and may be lawful for any Juſtice of the Peace in *Ireland*, within whoſe Juriſdiction any Offence, for which the Penalty ſhall not exceed Forty Pounds, ſhall be committed againſt this Act, or againſt any other Act or Acts in force, or which ſhall at any Time be in force in *Ireland*, relating in anywiſe to the Payment or Regulation of any Stamp Duties or Duty, ſave where the contrary is expreſsly directed, and every ſuch Juſtice is hereby authorized, empowered, and required, upon any Information or Complaint in Writing in ſuch Caſe, to ſummon the Party accuſed of ſuch Offence, and alſo the Witneſſes, if any, on either Side, and to examine into the Fact, and upon Proof thereof made to his Satisfaction, either by the Confeſſion of the Party or Perſon accuſed of ſuch Offence, or by the Oath of One or more Witneſs or Witneſſes, to give Judgement for ſuch Penalty and Coſts to be aſſeſſed by ſuch Juſtice, and thereupon to iſſue his Warrant under his Hand and Seal, for levying ſuch Penalty and Coſts on the Goods of ſuch Offender, and to cauſe Sale to be made thereof, in caſe the ſame ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any), and where Goods ſufficient cannot be found to anſwer ſuch Penalty and Coſts, ſuch Juſtice of the Peace, or any other Juſtice of the Peace of the ſame County, or County of a City or Town, in which ſuch Conviction ſhall take place, is hereby authorized and empowered to commit ſuch Offender or Offenders to Priſon, for ſuch Time as ſuch Juſtice ſhall judge to be proper, not leſs than One Calendar Month, nor more than Three Calendar Months, unleſs ſuch Penalty and Coſts ſhall be ſooner paid; and if any Perſon, whether Proſecutor or Party convicted, ſhall find himſelf or herſelf aggrieved by the Judgment of any ſuch Juſtice of the Peace, and ſhall be minded and deſirous of appealing therefrom, then and in ſuch

Appeal to Quarter Seſſions.

Caſe ſuch Perſon being a Proſecutor ſhall give ſufficient Security by Recognizance, with Two ſufficient Sureties before ſuch Juſtice, to pay ſuch Coſts as ſhall be awarded in caſe ſuch Judgement ſhall be affirmed, and in caſe ſuch Appeal ſhall be by the Party convicted, then ſuch Party ſhall give ſufficient Security by Recognizance, with Two ſufficient Sureties before ſuch Juſtice, to pay the Amount of the Penalty impoſed and the Coſts awarded by ſuch Conviction, together with ſuch further Coſts as aforeſaid, and thereupon it ſhall be lawful for any ſuch Perſon reſpectively to appeal to the Juſtices at the next General Seſſions of the County which ſhall be held after Fourteen clear Days from the Day in which ſuch Conviction ſhall have been made, in the Diſtrict in which ſuch Offence ſhall have been committed, if ſuch County ſhall be divided into Diſtricts, or if not ſo divided, then at the General Seſſions of the County, or County of a Town or City, which ſhall happen next after Fourteen clear Days after ſuch Conviction ſhall have been made, of which Appeal Notice in Writing ſhall be given to the adverſe Party Ten clear Days previous to the Firſt Day of ſuch Quarter Seſſions reſpectively, and ſuch Juſtices at ſuch Seſſions ſhall ſummon and examine Witneſſes upon Oath, and finally hear and determine ſuch Appeal; and in caſe the Judgement of ſuch Juſtice of the Peace ſhall be affirmed, it ſhall and may be lawful for the Juſtices at ſuch Seſſions as aforeſaid, to award the Perſon or Perſons ſo appealing to pay ſuch Coſts occaſioned by ſuch Appeal, as to ſuch Juſtices ſhall ſeem meet; and the Juſtices at ſuch Seſſions ſhall and may thereupon proceed in the ſame Manner in all Reſpects as the Juſtice making ſuch Conviction might or could have done if ſuch Appeal had not taken place; and no Certiorari ſhall in any Caſe be granted to examine or remove any ſuch Conviction, whether before or after any ſuch Appeal.

Complaints to be made within 12 Months after the Offence.

CXL. And be it further enacted, That no Perſon ſhall be liable to be convicted before any Juſtice of the Peace for any Offence committed againſt this Act, or any other Act impoſing or in anywiſe relating to the Collection or Management of any Stamp Duty or Duties, unleſs Complaint ſhall be made within Twelve Months from the Time of committing ſuch Offence.

In Proceedings for Recovery of Penalties, what ſhall be deemed good Service.

CXLI. And be it further enacted, That it ſhall not be neceſſary in any Proceeding for the Recovery of any Penalty or Forfeiture, or for ſummoning any Witneſs or other Perſon under this Act, or under any Act or Acts in force from Time to Time for the Payment of any Stamp Duty or Duties, or for regulating any ſuch Duties or Duty or the Collection thereof, whether the ſame ſhall be by Bill, Plaint, or Information, in any of His Majeſty's Courts of Record, or by Civil Bill, or by any Proceeding before a Magiſtrate or Magiſtrates, or on any Writ of Error or Appeal from any Deciſion, that the Original or any other Proceſs or Summons, or any Notice or Order whatſoever ſhould be perſonally ſerved on the Defendant or Defendants or Perſon or Perſons ſo to be ſummoned, or any of them, but it ſhall in all ſuch Caſes be ſufficient that the ſame be ſerved at his, her, or their then Place or Places of Abode; and if any ſuch Defendant ſhall be an Officer of any Court of Law or Equity in *Ireland*, and if ſuch Proceeding ſhall in anywiſe relate to the Buſineſs of his Office, or any Offence, Act, or Neglect therein, then it ſhall be ſufficient to ſerve ſuch Original or other Proceſs or Summons, or Notice or Order in Manner aforeſaid, at his Office, on ſome Perſon acting or employed in the Buſineſs of ſuch Office.

Penalty on Witneſſes neglecting to appear or refuſing to be examined.

CXLII. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence in any of the ſaid Caſes before any Juſtice or Juſtices of the Peace, or before any Juſtice or Juſtices at the Seſſions, and ſhall neglect or refuſe to appear (the Expence of ſuch Witneſs or Witneſſes, if he, ſhe, or they ſhall be required to go to a greater Diſtance than Five Miles from Home, being firſt paid or tendered) without a reaſonable Excuſe to be allowed by ſuch Juſtice or Juſtices of the Peace or Juſtice or Juſtices of Seſſions reſpectively; or upon appearing ſhall refuſe to be examined upon Oath, or to give Evidence before ſuch Juſtice or Juſtices of the Peace, or Juſtice or Juſtices at Seſſions reſpectively, and ſhall not make reaſonable Excuſe for ſuch Refuſal, to be allowed by ſuch Juſtice or Juſtices of Peace or at Seſſions reſpectively, then ſuch Perſon or Perſons ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Informers admitted as Witneſſes.

CXLIII. And be it further enacted, That on any Trial or other Proceeding for Recovery of any Penalty or Forfeiture under this Act, or under any Act impoſing or in anywiſe relating to the Collection or Management of any Stamp Duty or Duties, whether in any Suit to be inſtituted in any of the ſaid ſuperior Courts, or by Civil Bill, or before a Juſtice or Juſtices, or at Seſſions, any Informer or other Perſon, who, in the Event of a Conviction, would be entitled either by Law, or by any Promiſe or Agreement, to the Penalty to be recovered thereon, or to any Part, Share, or Proportion thereof, or to any Fee, Profit, Reward, or Emolument whatſoever, or who may expect the ſame reſpectively, ſhall nevertheleſs be received and admitted as a Witneſs on ſuch Trial or other Proceeding; and ſuch Teſtimony ſhall if believed be ſufficient thereon, to all Intents and Purpoſes, as far as the ſame Teſtimony could be if given by any indifferent Perſon.

Penalties payable to His Majeſty to be paid to the Receiver General of Stamps.

CXLIV. And be it further enacted, That every Penalty, or ſuch Part, Share, and Proportion as ſhall remain payable to His Majeſty, His Heirs and Succeſſors, of any Penalty, Forfeiture, or Fine, payable or recoverable under this Act, or any Act or Acts which ſhall in anywiſe relate to the Payment or Regulation of any Stamp Duties or Duty in *Ireland*, after the Payment of the Inſpector General, or other Inſpector or other Officer as aforeſaid, ſhall, unleſs otherwiſe particularly directed, within One Calendar Month after the ſame ſhall be levied or received, be paid by the Perſon by whom the ſame ſhall have been ſo levied or received, to the Receiver General of Stamp Duties, if the ſame ſhall have been ſo levied in the County of *Dublin*, or County of the City of *Dublin*, and if in any other Part of *Ireland*, then to the Diſtributor of Stamps in whoſe Diſtrict the Offence was committed; and, if any Perſon by whom any ſuch Penalty ſhall have been ſo levied or recovered, ſhall neglect or omit ſo to pay over the ſame, he ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Penalty on Juſtices, &c. neglecting to carry this Act into Execution.

CXLV. And be it further enacted, That if any Juſtice of the Peace, Magiſtrate, or Peace Officer in *Ireland*, ſhall neglect or refuſe in any Inſtance to carry into Execution this Act, or any Act or Acts which is or ſhall be in force in *Ireland*, relating in anywiſe to the Payment or Regulation of any Stamp Duty or Duties, or any of the Proviſions thereof, upon proper Application made to him, ſuch Juſtice of the Peace, Magiſtrate, or Peace Officer ſhall forfeit the Sum of Forty Pounds for every ſuch Neglect or Refuſal.

CXLVI. And be it further enacted, That the Justice of the Peace before whom any Offender shall be convicted of any of the Offences aforesaid, or of any Offence against any Act in anywise relating to the Payment or Regulation of any Stamp Duty or Duties in *Ireland*, shall cause the said Conviction to be made out in 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 setting forth the Evidence or stating the Case in any more particular Manner; (that is to say), Convictions to be drawn up in Manner following.

'BE it remembered, That on the Day of in the Year of our Lord *A. O.* of in the County of (*or*, County of the City or Town of *as the Case may be*) was convicted before me *I. P.* One of His Majesty's Justices of the Peace for the said County of (*or* County of the City, &c.) for that the said *A. O.* on the Day of now last past, at in the said County of did (*here state the Offence*) contrary to the Statute in that Case made and provided; and I do therefore adjudge the said *A. O.* to have forfeited a Sum of *British* Currency, and for the Costs, which amount together to the Sum of . Given under my Hand and Seal the Day of .' Form of Conviction.

Which Conviction the said Justice shall cause to be written fairly upon Parchment, and returned within Ten Days from the Day of such Conviction, to the Clerk of the Peace for the County, or County of a City, or County of a Town (as the Case may be), or Place where such Conviction was made, to be filed by him, and to remain and to be kept among the Records of the same County or Place; and if any such Justice shall neglect or omit so to do, he shall for every such Offence forfeit Ten Pounds.

CXLVII. And be it further enacted, That any Warrant so to be issued by any such Justice of the Peace for levying any Sum under any such Conviction from the Goods of any such Offender, shall be in the Form following, or in some other Form of Words to that or the like Effect; which Form shall be good and valid to all Intents and Purposes; (that is to say), Warrants for levying Goods to be in following Form.

County of } 'To *M.* and *N.* and each of them, and their and each of their
to wit, } 'Assistants.

'WHEREAS on the Day of now last past, *A. O.* of was duly convicted, for that he (*or* she) on the Day of then last past, at in the County of or County of the City or Town of (*as the Case may be*) did (*here set out the Offence*), and thereupon the said *A. O.* hath become liable to a Fine or Penalty of *British* Currency and to Costs, making together the Sum of ; I do therefore by these Presents authorize and command you and each of you to take into your Possession the Goods of the said *A. O.*, or a Sufficiency thereof for levying the Sum last-mentioned thereout, wherever you shall find the said Goods in the County aforesaid; and if the said Goods shall not be redeemed by the Payment of the said Sum within Six Days from the Day of taking the same, you are, by public Sale thereof, to levy the said

 'Sum,

'Sum, rendering to the ſaid *A. O.* the Overplus (if any); and the ſaid 'Sum ſo levied you ſhall bring to me without Delay, to be diſpoſed of 'according to Law. Given under my Hand and Seal the 'Day of One thouſand eight hundred and .'

And if Goods ſufficient cannot be found to anſwer ſuch Penalty, a Warrant ſhall be thereupon iſſued for committing ſuch Offender or Offenders in the ſame Form as the ſaid Warrant laſt mentioned to the Words 'I do there-'fore by theſe Preſents,' which Words and all from thence to the Words 'diſpoſed of according to Law', incluſive, ſhall be omitted, and this Form following, or ſome other Form of Words to that or the like Effect, ſhall be inſerted in their Place (to wit),—'And whereas on the 'Day of a Warrant was iſſued to levy the ſaid laſt men-'tioned Sum, from the Goods of the ſaid Offender, and ſuch Goods could 'not be found ſufficient to anſwer the ſaid Sum, I do therefore hereby 'authorize and command you, and each of you, to take the Body of the 'ſaid *A. O.* whereſoever you ſhall find him in the ſaid County, and bring 'him before me the ſaid *I. P.* or any other Magiſtrate of the ſaid County.'

And the Form of Committal for committing any ſuch Offender to Priſon, ſhall follow the Form of ſuch Warrant, ſave only that the Direction thereof ſhall be to the proper Gaoler; and that from and after the Words 'I do therefore hereby authorize and command you,' there ſhall follow theſe Words, 'to receive into your Cuſtody the Body of the ſaid *A. O.* 'and him (*or* her) ſafely to keep for from the Date hereof, 'unleſs the ſaid Sum ſhall be ſooner paid.' Given under my Hand and 'Seal this Day of One thouſand eight 'hundred and .'

And each and every of the ſaid Forms or any Form of Words to the like Effect, reſpectively, ſhall be good and valid in the Law, to all Intents and Purpoſes.

Warrants on affirming Conviction to be in the following

CXLVIII. And be it further enacted, That if any ſuch Conviction as aforeſaid ſhall be affirmed at the Seſſions, the Warrant or Warrants, Committal or Committals, for carrying the ſame into Execution, ſhall be granted by the Juſtice or Juſtices ſo affirming the ſame, or any of them, and ſhall be in the Forms here following reſpectively, or ſome other Form of Words of the ſame Import:

Form.

County of } 'To *M.* and *N.* and each of them, their and each of their
to wit. } 'Aſſiſtants.

'WHEREAS on the Day of in the Year of 'our Lord *A. O.* of was duly 'convicted before a Juſtice of the Peace for the ſaid County, for that he '(*or* ſhe) on the Day of laſt paſt, at 'in the ſaid County, did (*here ſet out the Offence*); and thereupon the 'ſaid *A. O.* became liable to a Fine or Penalty of 'Britiſh Currency, and to Coſts, making together the 'Sum of : And whereas the ſaid *A. O.* appealed from 'the ſaid Conviction to the Seſſions, which hath affirmed the ſame with 'Coſts, making together with the ſaid former Adjudication 'the Sum of ; theſe are therefore to authorize and 'command you and each of you to take into your Poſſeſſion the Goods 'of the ſaid *A. O.*, or a Sufficiency thereof for levying the ſaid laſt-men-

'tioned

'tioned Sum whereout, wherever you ſhall find the ſaid Goods in the 'County aforeſaid; and if the ſaid Goods ſhall not be redeemed by the 'Payment of the ſaid Sum within Six Days from the Day of taking the 'ſame, you are, by public Sale thereof, to levy the ſaid Sum, rendering 'to the ſaid *A. O.* the Overplus (if any); and the ſaid Sum ſo levied you 'ſhall bring to us, *or*, to One of us, *or*, to me, (*as the Caſe may be*) 'without Delay, to be diſpoſed of according to Law. Given under our 'Hands and Seals (*or* under my Hand and Seal) this 'Day of One thouſand eight hundred and ;'

And if Goods ſufficient cannot be found to anſwer ſuch Sum, a Warrant ſhall be thereupon iſſued, for committing ſuch Offender or Offenders, in the ſame Form as the Warrant laſt mentioned, to the Words, 'Theſe are 'therefore to authorize and command you,' which Words, and all from thence to the Words 'diſpoſed of according to Law,' incluſive, ſhall be omitted; and this Form following, or ſome other Form of Words to that or the like Effect, ſhall be inſerted in their Place; to wit—'And whereas 'on the Day of 'a Warrant was iſſued to levy the ſaid laſt-mentioned Sum from the 'Goods of the ſaid Offender, and ſuch Goods could not be found ſuffi-'cient to anſwer the ſaid Sum, we (*or* I) do therefore hereby authorize 'and command you, and each of you, to take the Body of the ſaid *A. O.* 'wherefoever you ſhall find him in the ſaid County, and bring him before 'us (*or* me.)'

And the Form of the Committal, for committing any ſuch Offender to Priſon, ſhall follow the Form of ſuch Warrant, ſave only that the Direction thereof ſhall be to the proper Gaoler; and that from and after the Words 'We (*or* I) do therefore hereby authorize and command you,' there ſhall follow theſe Words, 'to take into your Cuſtody the Body of 'the ſaid *A. O.* and him or her ſafely keep for 'from the Date hereof, unleſs the ſaid Sum ſhall be ſooner paid. Given 'under our Hands and Seals (*or* my Hand or Seal) this 'Day of One thouſand eight hundred and ;'

and each and every of the ſaid Forms, or any Form of Words to the like Effect reſpectively, ſhall be good and valid in the Law, to all Intents and Purpoſes.

Copy of Conviction to be furniſhed to the next Diſtributor within a Month, to be tranſmitted to the Head Office.

CXLIX. And be it further enacted, That every Clerk of the Peace in *Ireland* ſhall, within One Calendar Month after any ſuch Conviction ſhall have been returned to his Office, furniſh to the next Diſtributor of Stamps in and for the County in which ſuch Conviction ſhall have been made, a Copy of ſuch Conviction ſigned by himſelf, for which he ſhall receive from ſuch Diſtributor the Sum of One Shilling and no more; and every ſuch Diſtributor ſhall forthwith tranſmit ſuch Copy ſo ſigned to the ſaid Commiſſioners of Stamps at their Head Office in *Dublin*; and if any ſuch Clerk of the Peace or Diſtributor ſhall neglect or omit ſo to do reſpectively, he or ſhe ſhall for every ſuch Offence forfeit the Sum of Five Pounds.

In Caſes of different Proceedings, Perſons liable only for One Penalty for ſame Offence.

CL. Provided always, and be it further enacted, That if different Proceedings ſhall be had or taken againſt the ſame Perſon for the ſame Offence, ſuch Perſon ſhall nevertheleſs be liable only to One Penalty, the Right to which ſhall depend on the Priority of the Proceedings for Recovery of the ſame; and if any Queſtion ſhall ariſe concerning the Priority of ſuch Proceedings,

Proceedings, then and in such Case the Proceeding under which the Party complained of shall have been first duly served with Summons or other Process, which shall be afterwards proceeded on without Delay by the Party informing or prosecuting, shall be considered as entitled to, and shall shall have the Priority over any other Proceeding for the same Offence, and shall accordingly vest the Right to the Penalty sought thereby.

Commissioners, under Direction of the Treasury, may mitigate Penalties.

CLI. And be it further enacted, That it shall and may be lawful for the said Commissioners of Stamp Duties, by Order and under the Directions of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, to mitigate any Fine, Penalty, or Forfeiture which shall be incurred by any Distributor of Stamps as aforesaid, or to mitigate or commute any Forfeiture which shall at any Time be adjudged under the Authority of any Justice of the Peace under this Act, or under any Act or Acts which shall from Time to Time be in force in *Ireland*, relating in anywise to the Payment or Regulation of any Stamp Duty or Duties in *Ireland*, so far as concerns the Interest of His Majesty, His Heirs or Successors, any Thing in this or any other Act or Acts to the contrary notwithstanding.

Commencement of this Act.

CLII. And be it further enacted, That this Act, and the several Clauses, Provisions, and Regulations therein contained, shall commence and take Effect from and after the Fifth Day of *July* One thousand eight hundred and sixteen, and not sooner.

SCHEDULES to which this Act refers.

SCHEDULE.

PART THE FIRST:

Containing the Duties on ADMISSIONS to Offices, &c.; on Inſtruments of CONVEYANCE, CONTRACT, OBLIGATION, and SECURITY for Money, and on DEEDS in general.

PART THE SECOND:

Containing the Duties on LAW, EQUITY, and other PROCEEDINGS:

I. Proceedings in the Court of Admiralty in *Ireland*.

II. Proceedings in the Eccleſiaſtical Courts, and in the High Court of Delegates, in Eccleſiaſtical Matters in *Ireland*.

III. Proceedings in the Courts of Law and Equity in *Dublin*, and in all other Courts in *Ireland* holding Plea, where the Debt or Damage ſhall exceed Forty Shillings.

PART THE THIRD:

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION; on INVENTORIES to be exhibited in the Eccleſiaſtical Courts in *Ireland*; and on LEGACIES out of Real or Perſonal Eſtate; and on Succeſſions to Perſonal Eſtate upon Inteſtacy.

PART THE FOURTH:

Containing the Duties on NEWSPAPERS, ALMANACKS, and PUBLICATIONS; and in reſpect of ARTICLES not ſtamped on VELLUM, PARCHMENT, or PAPER.

PART THE FIFTH:

ALLOWANCES on the Purchaſe of STAMPS.

SCHEDULE;—PART THE FIRST:

Containing the Duties on ADMISSIONS to Offices, &c.; on Inſtruments of CONVEYANCE, CONTRACT, OBLIGATION, and SECURITY for Money, and on DEEDS in general.

PART THE FIRST.	Duty.		
	£	s.	d.
ADMISSION of any Perſon to act as an Advocate in any of the Eccleſiaſtical Courts, or in the Court of Admiralty in *Ireland*; for the Regiſter or Entry thereof - - - -	30	0	0
ADMISSION of any Perſon to the Degree of a Barriſter at Law, in the Inns of Court in *Ireland*; for the Regiſter or Entry thereof - -	30	0	0
ADMISSION of any Perſon to act as an Attorney or Solicitor in any Court in *Ireland* - - - - - -	20	0	0
ADMISSION of any Perſon to act as a Proctor in any Eccleſiaſtical Court held in the City or County of the City of *Dublin* - -	20	0	0

SCHEDULE, PART I.	Duty. £	s.	d.
ADMISSION of any Perſon to act as a Proctor in any other Eccleſiaſtical Court in *Ireland* - - - - - -	10	0	0
ADMISSION of any Perſon as a Maſter in Ordinary in Chancery, or as One of the Six Clerks, or One of Curſitors of the Court of Chancery in *Ireland*, or other Clerk or Officer whatſoever, in any Court in *Ireland*, who muſt neceſſarily be employed to do certain official Buſineſs and whoſe Emoluments ſhall be therefore ſo far fixed and certain;			
Where the Salary, Fees, and Emoluments of the Office or Appointment ſhall not amount to 50l. per Annum - -	2	0	0
Where the ſame ſhall amount to 50l. and not amount to 100l. per Annum - - - - -	4	0	0
Where the ſame ſhall amount to 100l. and not amount to 200l. per Annum - - - - -	6	0	0
Where the ſame ſhall amount to 200l. and not amount to 300l. per Annum - - - - -	12	0	0
Where the ſame ſhall amount to 300l. and not amount to 500l. per Annum - - - - -	25	0	0
Where the ſame ſhall amount to 500l. and not amount to 750l. per Annum - - - - -	35	0	0
Where the ſame ſhall amount to 750l. and not amount to 1,000l. per Annum - - - -	50	0	0
Where the ſame ſhall amount to 1,000l. and not amount to 1,500l. per Annum - - - -	75	0	0
Where the ſame ſhall amount to 1,500l. and not amount to 2,000l. per Annum - - - -	100	0	0
Where the ſame ſhall amount to 2,000l. and not amount to 3,000l. per Annum - - - -	150	0	0
And where the ſame ſhall amount to 3,000l. or upwards per Annum - - - - -	200	0	0
The ſaid Fees and Emoluments to be eſtimated according to the Average Amount thereof for three Years preceding, if practicable, and if not, according to the beſt Information that can be obtained.			
Exemptions from the preceding and all other Stamp Duties.			
Where any Officer ſhall be admitted annually, every Admiſſion after the firſt ſhall be free of Duty, provided the proper Duty ſhall have been paid on his firſt Admiſſion.			
All Admiſſions of Officers, proceeding upon any Grants of or Appointments to Offices, which ſhall be charged with the Duties hereinafter mentioned.			
But in all Caſes not expreſsly exempted, the proper Duty is to be paid on every Admiſſion of the ſame Perſon.			
ADMISSION of any Perſon to act as a Notary Public, See LICENCE.			
ADMISSION of any Student into the Society of King's Inn - -	30	0	0
ADMISSION of any Perſon to be a Fellow of the College of Phyſicians or Surgeons - - - - - -	20	0	0
Note.—The ſaid herein-before mentioned Duties on Admiſſions are, in all Caſes not expreſsly provided for, to be charged on the Regiſter, Entry, or Memorandum of each Admiſſion, in the Rolls, Books, or Records of the Court, College, Inn, or Society, in which the Admiſſion ſhall be made.			

SCHEDULE, PART I.	Duty. £	s.	d.
ADMISSION of any Perſon into any Corporation, Guild, or Company, in a City, Borough, Burgh, or Town Corporate, in *Ireland*, for the Regiſtry, Entry, Minute, or Memorandum thereof, in the Court Book, Roll, or Record, of ſuch Corporation, Guild, or Company;			
Where the Admiſſion ſhall be in reſpect of Birth, Apprenticeſhip, or Marriage - - - -	1	0	0
And where the ſame ſhall be upon any other Ground - -	3	0	0
Only one of the foregoing Duties to be payable in reſpect of the Admiſſion of any one Perſon into the ſame Corporation.			
Exemptions from the preceding and all other Stamp Duties.			
The Admiſſion of any Perſon into a Corporation or Company for the Direction of any Charitable Inſtitution excluſively.			
ADMISSION to Eccleſiaſtical Benefices.—See COLLATION and PRESENTATION.			
AFFIDAVIT, or AFFIRMATION, made in purſuance of any Law for amending or repairing Public Roads, or made before the Truſtees of any Turnpike, relative to the Roads or Tolls of ſuch Turnpike, or made for the Purpoſe of grounding thereon any Preſentment of any Grand Jury, or for raiſing Money for Repair of Roads, or any other Public Purpoſe, or for accounting for any Public Money, or diſcharging Queries on Preſentments;			
Where the Amount of the Money to be preſented, raiſed, or accounted for, ſhall not exceed 20l. - - -	0	2	0
Where ſuch Amount ſhall exceed 2 l. and ſhall not exceed 50l.	0	3	0
Where ſuch Amount ſhall exceed 50l. and ſhall not exceed 100l.	0	4	0
Where ſuch Amount ſhall exceed 100l. and ſhall not exceed 200l.	0	5	0
Where ſuch Amount ſhall exceed 200l. - - -	0	6	0
Any Affidavit not otherwiſe charged; for every Sheet or Piece of Paper, Parchment or Vellum, on which the ſame ſhall be written or printed - - - -	0	2	0
Exemptions from the preceding and all other Stamp Duties.			
Affidavits required or authorized by Law, to be made before any Commiſſioner or Commiſſioners of any Public Board of Revenue, or any of the Officers appointed or acting under them, or before any other Commiſſioner or Commiſſioners appointed or to be appointed by Act of Parliament, or by the Crown.			
Affidavits or Affirmations relating to Criminal Proſecutions.			
Affidavits or Affirmations for the Purpoſe of Regiſtering Freeholds.			
Affidavits or Affirmations to be made before any Juſtice or Juſtices of Peace, or before a Magiſtrate of any Corporation acting as a Juſtice of the Peace, unleſs hereby otherwiſe charged.			
Affidavits or Affirmations to be taken before a Magiſtrate acting in any Court of Conſcience, or of ſummary Juriſdiction, or before any Judge of Aſſize, Commiſſioner of Oyer and Terminer, or Recorder, or Aſſiſtant Barriſter, relative to Proſecutions or Trials of Indictments, or to Civil Bills.			
Affidavits or Affirmations made in purſuance of any Act relative to the Hempen or Linen Manufactures: And Affidavits or Affirmations as to the Payment of Corn Premiums; and Affidavits or Affirmations made before the Dublin Society.			

SCHEDULE, PART I.	Duty.
AFFIDAVIT—*continued.*	
Affidavits which may be required at the Bank of Ireland to prove the Death of any Proprietor of any Share in any of the Stocks or Funds, to identify the Person of any such Proprietor, or to remove any other Impediment to the Transfer of any such Stocks or Funds, or in anywise relating to the Loss, Mutilation, or Defacement of any Bank Note or Bank Post Bill.	
AGREEMENT, or Contract, accompanied with a Deposit of Title Deeds, for making a Mortgage, or other Security on any Estate or Property therein comprised.—See MORTGAGE.	
AGREEMENT, or any Minute or Memorandum of Agreement, made in *Ireland* under Hand only *(and not otherwise charged in this Schedule nor expressly exempted from all Stamp Duty)*, where the Matter thereof shall be of the Value of 20l. or upwards, whether the same shall contain an actual Contract, or be only Evidence of a Contract, or obligatory upon the Parties from its being a written Instrument, together with every Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto -	1 0 0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper therein, after the First - - -	0 10 0
Provided always, that where divers Letters shall be offered in Evidence to prove any Agreement between the Parties who shall have written such Letters, it shall be sufficient if any one of such Letters shall be stamped with a Duty of 1l.	
Exemptions from the preceding and all other Stamp Duties.	
Memorandum or Agreement for the Hire of any Labourer, Artificer, Manufacturer, or Menial Servant:	
Memorandum, Letter, or Agreement, made for or relating to the Sale of any Goods, Wares, or Merchandize:	
Memorandum or Agreement made between the Master and Mariners of any Ship or Vessel, for Wages, on any Voyage Coastways from Port to Port in Ireland:	
Letters containing any Agreement (not before exempted) in respect to any Merchandize, or Evidence of such an Agreement, which shall pass by the Post, between Merchants and other Persons carrying on Trade or Commerce, in Ireland, and residing and actually being, at the Time of sending such Letters, at the Distance of Forty Miles from each other, or between one or more Merchants in Ireland, and one or more Merchants in any other Country.	
ANNUITY, DEED granting any, for a pecuniary Consideration.— —See CONVEYANCE and BOND.	
ANNUITY-DEED, if voluntary or gratuitously, or upon any good or valuable Consideration, other than a pecuniary Consideration.— —See SETTLEMENT.	
ANNUITY; Release, or other Conveyance, on the Re-purchase of any Annuity or Rent Charge made, on the original Grant thereof, redeemable, or subject to be re-purchased, provided the original Grant hath paid the *ad valorem* Duties chargeable thereon by the Act of the 55th of His present Majesty, intituled "An Act to repeal the several Duties under the Care of the Commissioners for managing the Stamp Duties in *Ireland*, and to grant new Duties in lieu thereof," or the *ad valorem* Duties charged by this Act, on the first Skin thereof	1 0 0

SCHEDULE, PART I.	Duty. £	s.	d.
ANNUITY—*continued.*			
On each and every other Skin - - - -	0	10	0
If ſuch original Grant hath not paid ſuch *ad valorem* Duty, then ſuch Releaſe or Conveyance ſhall pay the ſame Duty as on an original Grant of an Annuity; for which ſee Titles BOND, CONVEYANCE.			
APPOINTMENT, in execution of a Power, of Land or other Property, Real or Perſonal, or of any Uſe or Intereſt therein, where made by any Writing, not being a Deed or Will - - - -	1	0	0
For every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the Firſt - - - -	0	10	0
If made by Deed.—See DEED.			
APPOINTMENT of a Chaplain, operating as a Qualification to hold Two Eccleſiaſtical Benefices in *Ireland* - - - - -	2	0	0
APPOINTMENT to Offices.—See ADMISSION, GRANT.			
APPRENTICESHIP.—Indenture, or other Inſtrument, containing the Covenants, Articles, or Agreements, for or relating to the Service of any Apprentice, Clerk, or Servant, who ſhall be put or placed to or with any Maſter or Miſtreſs, to learn any Profeſſion, Trade, or Employment whatſoever; *except Articles of Clerkſhip or Apprenticeſhip to Attornies and others, herein-after ſpecifically charged on each Part of ſuch Indentures*;			
If the Sum of Money, or the Value of any other Matter or Thing which ſhall be paid, given, aſſigned, or conveyed, or be ſecured to be paid, given, aſſigned, or conveyed, to or for the Uſe or Benefit of the Maſter or Miſtreſs, with or in reſpect of any ſuch Apprentice, Clerk, or Servant, or both the Money and Value of ſuch other Matter ſhall exceed the Sum of 10l. and ſhall not exceed 30l. - - -	0	5	0
Where ſuch Sum or Value ſhall exceed 30l. and ſhall not exceed 50l. - - - - -	0	10	0
Where ſuch Sum or Value ſhall exceed 50l. and ſhall not exceed 100l. - - - - -	1	10	0
Where ſuch Sum or Value ſhall exceed 100l. and ſhall not exceed 200l. - - - - -	3	0	0
Where ſuch Sum or Value ſhall exceed 200l. and ſhall not exceed 300l. - - - - -	6	0	0
Where ſuch Sum or Value ſhall exceed 300l. and ſhall not exceed 400l. - - - - -	10	0	0
Where ſuch Sum or Value ſhall exceed 400l. and ſhall not exceed 500l. - - - -	12	10	0
Where ſuch Sum or Value ſhall exceed 500l. and ſhall not exceed 600l. - - - - -	20	0	0
And where ſuch Sum or Value ſhall exceed the Sum of 600l. for every 100l. of ſuch Exceſs, a Duty of - -	3	0	0
Indenture or other Inſtrument, containing the Covenants, Articles, or Agreements for or relating to the Service of any ſuch Apprentice, Clerk, or Servant, as aforeſaid, who ſhall be put or placed to or with a new Maſter or Miſtreſs, either by Aſſignment or Turnover, or upon the Death, Abſence, or Incapacity of the former Maſter or Miſtreſs, or otherwiſe;			

SCHEDULE, PART I.	Duty. £ s. d.
APPRENTICESHIP—*continued.*	
Where there shall be any such valuable consideration as aforesaid, moving to the said new Master or Mistress, exclusive of any Part of the Consideration to the former Master or Mistress, which may be returned, or given, or transferred to the new Master or Mistress - - - -	*Such and the like Duty in Proportion to the Amount or Value of such new Consideration only, as is before charged on any original Indenture of Apprenticeship*
And where there shall be no such new Consideration - -	0 10 0
Exemptions from the preceding Stamp Duties.	
Indentures or other Instruments where no Apprentice Fee shall be given, or if any be given, where such Apprentice Fee shall not exceed the Sum of 10l.	
And all Assignments of such Apprentices so as before excepted; provided there shall be no such valuable Consideration as aforesaid given to the new Master or Mistress, other than what may have been, or shall be, given by any Public Charity.	
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument, whereby any Person shall first become bound to serve as an Apprentice or Clerk to any Attorney or Solicitor, in order to his Admission as an Attorney or Solicitor, in any of His Majesty's Courts in *Ireland*, on each Part of such Articles or Contract - - -	50 0 0
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument, whereby any Person shall become bound to serve as an Apprentice, in order to any such Admission as aforesaid, for the Residue of the Term for which he was originally bound, in consequence of the Death of his former Master, or of the Contract between them being vacated by Consent, or by a Rule of Court, or in any other Event - -	1 10 0
And for any Counterpart or Duplicate thereof - - -	1 10 0
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument, whereby any Person shall first become bound to serve as a Clerk or an Apprentice, in order to his Admission as a Proctor in the Court of Prerogative in *Dublin*, on each Part of such Articles or Contract -	50 0 0
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument, whereby any Person shall first become bound to serve as a Clerk or an Apprentice, in order to his Admission as a Proctor in any other Court in *Ireland*, on each Part of such Articles or Contract - - -	5 0 0
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument, whereby any Person shall first become bound to serve as a Clerk or an Apprentice, in order to his Admission into the Court of Admiralty in *Ireland*, on each Part of such Articles or Contract - - -	15 0 0
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument, for binding a Clerk or an Apprentice to a Notary Public, in order to his becoming a Notary Public, on each Part of such Articles -	15 0 0
ARTICLES of APPRENTICESHIP, Indenture, or other Instrument or Contract whereby any Person shall become bound to serve as a Clerk or Apprentice, in order to his Admission as a Proctor, or as a Notary	

SCHEDULE, PART I.	Duty. £	s.	d.
ARTICLES of Apprenticeſhip—*continued.*			
Public, in any of the Courts aforeſaid, for the Reſidue of the Term for which he was originally bound, in conſequence of the Death of his former Maſter, or of the Contract between them being vacated, or in any other Event	1	10	0
And for any Counterpart or Duplicate thereof	1	10	0
ASSIGNMENT upon the Sale of any Property.—See CONVEYANCE.			
ASSIGNMENT of any Mortgage, or other ſimilar Security.—See MORTGAGE.			
ASSIGNMENT of JUDGMENTS.—For each Judgment aſſigned;			
Where the Penalty of any ſuch Judgment aſſigned ſhall not amount to 500l.	0	5	0
Where ſuch Penalty ſhall amount to 500l. and ſhall not amount to 1,000l.	0	10	0
Where ſuch Penalty ſhall amount to 1,000l. and ſhall not amount to 2,000l.	0	15	0
Where ſuch Penalty ſhall amount to 2,000l. and ſhall not amount to 4,000l.	1	0	0
And where ſuch Penalty ſhall amount to 4,000l. or upwards	2	0	0
ASSIGNMENT of any Policy of Inſurance.—See POLICY OF INSURANCE.			
AWARD under Hand and Seal, or under Hand only, made in *Ireland*, and whether the ſame ſhall or ſhall not be enrolled of Record in, or made a Rule of any Court	1	0	0
BARGAIN and SALE of any Eſtate, upon the Sale thereof, or by way of Mortgage.—See CONVEYANCE, MORTGAGE.			
BARGAIN and SALE, to be enrolled, of any Eſtate, over and above all other Duties, for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, which the ſame ſhall contain	1	0	0
BILL; *viz.* INLAND BILL OF EXCHANGE, Promiſſory Note or other Note, whether of Bankers or otherwiſe, or Poſt Bill, or any Draft or Order for the Payment to the Bearer or to Order, either on Demand or otherwiſe, of any Sum of Money, *not otherwiſe charged or expreſsly exempted;*			
Where the Sum therein expreſſed ſhall not exceed 10l.	0	0	6
Where the Sum ſhall exceed 10l. and ſhall not exceed 30l.	0	1	6
Where the Sum ſhall exceed 30l. and ſhall not exceed 50l.	0	2	0
Where the Sum ſhall exceed 50l. and ſhall not exceed 100l.	0	3	0
Where the Sum ſhall exceed 100l. and ſhall not exceed 200l.	0	4	0
Where the Sum ſhall exceed 200l. and ſhall not exceed 500l.	0	5	0
Where the Sum ſhall exceed 500l. and ſhall not exceed 1,000l.	0	8	0
Where the Sum ſhall exceed 1,000l. and ſhall not exceed 3,000l.	0	15	0
Where ſuch Sum ſhall exceed 3,000l.	1	5	0
BILL; *viz.* INLAND BILL, Draft, or Order, for the Payment of any Sum of Money, though not made payable to the Bearer or to Order, if the ſame ſhall be delivered to the Payee, or ſome Perſon on his or her Behalf	*The ſame Duty as on a Bill of Exchange for the like Sum payable to Bearer or Order.*		

SCHEDULE, PART I.	Duty.
	£ s. d.
BILL, *viz.* INLAND BILL, Draft or Order, for the Payment of any Sum of Money, weekly, monthly, or at any other ſtated Periods, if made payable to Bearer or to Order, or to the Payee, or ſome Perſon on his or her Behalf, or which ſhall be delivered to the Payee, or ſuch Perſon where the total Amount of the Money thereby made payable ſhall be ſpecified therein, or can be aſcertained therefrom,	*The ſame Duty as on a Bill payable to Bearer or Order for a Sum equal to ſuch Total Amount.*
And where the total Amount of the Money thereby made payable ſhall be indefinite, - - - - - -	*The ſame Duty as on a Bill for the Sum therein expreſſed only.*
And the following Inſtruments ſhall be deemed and taken to be Inland Bills, Promiſſory Notes, Poſt Bills, Drafts, or Orders for the Payment of Money, within the Intent and Meaning of this Act and Schedule; and of all Acts in anywiſe relating to the levying, collecting, or regulating, any Stamp Duty or Duties whatſoever, in *Ireland*:	
All Inland Bills, Promiſſory Notes, Poſt Bills, Drafts, or Orders for the Payment of any Sum of Money, either in Caſh or by a Bill or Bills, or Promiſſory Note or Notes, or by any Paper, or by Security or otherwiſe, or for the Delivery of any ſuch Bill or Bills, or Note or Notes, Paper Security, or other Matter, in Payment or Satisfaction of any Sum of Money, where ſuch Inland Bills, Promiſſory Notes, Poſt Bills, Drafts, or Orders, ſhall require the Payment or Delivery to be made to the Bearer or to Order, or to the Payee, or if delivered to the Payee, or ſome Perſon on his or her Behalf.	
All Receipts given by any Banker or Bankers, or other Perſon or Perſons, for Money received, which ſhall entitle, or be intended to entitle, the Perſon or Perſons paying the Money, or the Bearer of ſuch Receipts, to receive the like Sum from any Third Perſon or Perſons.	
And all Bills, Promiſſory Notes, Poſt Bills, Drafts, or Orders, for the Payment of any Sum of Money out of any particular Fund which may or may not be available, or upon any Condition or Contingency which may or may not be performed or happen, if the ſame ſhall be made payable to the Bearer, or to Order, or to the Payee, or if the ſame ſhall be delivered to the Payee, or ſome Perſon on his or her Behalf.	
BILL, *viz.* Foreign Bill of Exchange, or Bill drawn in *Ireland*, but payable elſewhere out of *Ireland*,	
If drawn ſingly - - - - -	*The ſame Duty as on an Inland Bill of the ſame Amount and Tenor.*
If drawn in Sets, according to the Cuſtom of Merchants, for every Bill of each Set, where the Sum made payable thereby ſhall not exceed 100l. - - - - -	0 1 6
And where it ſhall exceed 100l. and not exceed 200l. - -	0 3 0
And where it ſhall exceed 200l. and not exceed 500l. - -	0 4 0
And where it ſhall exceed 500l. and not exceed 1,000l. - -	0 5 0
And where it ſhall exceed 1,000l. and not exceed 2,000l. - -	0 7 6
And where it ſhall exceed 2,000l. and not exceed 3,000l. - -	0 10 0
And where it ſhall exceed 3,000l. - - -	0 15 0

SCHEDULE, PART I.	Duty.
BILL—*continued.*	£ s. d.
Exemptions from the preceeding and all other Stamp Duties.	
Bank Notes and Bank Poſt Bills not otherwiſe charged; Promiſſory Notes for any Sum not exceeding 2l. 10s. *paſſed on Account of Tithes, or for Money lent by, or payable to, any Society for Charitable Loan, or by or to their Truſtees, in Truſt for them.*	
All Drafts or Orders for the Payment of any Sum of Money to the Bearer on Demand, and drawn upon any Banker or Bankers, who ſhall reſide or tranſact the Buſineſs of a Banker, within Ten Miles of the Place where ſuch Drafts or Orders ſhall be drawn; provided ſuch Place ſhall be ſpecified in ſuch Drafts or Orders, and provided ſuch Drafts or Orders ſhall bear Date on or before the Day on which the ſame ſhall be iſſued; and provided the ſame do not direct the Payment to be made by Bills or Promiſſory Notes.	
All Bills for the Pay and Allowances of His Majeſty's Land Forces, or for the Expenditures liable to be charged in the public Regimental or Diſtrict Accounts, which ſhall be drawn according to the Forms now preſcribed or hereafter to be preſcribed by His Majeſty's Orders, by the Paymaſters of Recruiting Diſtricts, or by the Paymaſters of Detachments, or by the Officer or Officers authorized to perform the Duties of Paymaſterſhip during a Vacancy, or the Abſence, Suſpenſion, or Incapacity of any ſuch Paymaſter as aforeſaid; ſave and except ſuch Bills as ſhall be drawn in Favour of Contractors or others, who furniſh Bread or Forage to His Majeſty's Troops, and who by their Contracts and Agreements ſhall be liable to pay the Stamp Duties on the Bills given in Payment for the Articles ſupplied by them.	
BILL of LADING, which ſhall be ſigned of or for any Goods, Merchandize, or Effects, to be exported or carried Coaſtways, upon each and every Part of each Set thereof - - - -	0 1 6
BILL of SALE abſolute.—See CONVEYANCE.	
BILL of SALE as a Security.—See MORTGAGE.	
BOND, or other obligatory Inſtrument, conditioned for the Payment of any principal Sum, not otherwiſe particularly charged, not exceeding 100l.	0 10 0
Exceeding 100l. and not exceeding 200l. - - -	1 0 0
Exceeding 200l. and not exceeding 300l. - - -	1 10 0
Exceeding 300l. and not exceeding 500l. - - -	2 0 0
Exceeding 500l. and not exceeding 1,000l. - - -	2 10 0
Exceeding 1,000l. and not exceeding 2,000l. - - -	3 10 0
Exceeding 2,000l. and not exceeding 3,000l. - - -	4 0 0
Exceeding 3,000l. and not exceeding 4,000l. - - -	4 10 0
Exceeding 4,000l. and not exceeding 5,000l. - - -	6 0 0
Exceeding 5,000l. - - - - -	10 0 0
BOND given as a Security for the Re-payment of any Sum or Sums of Money to be thereafter lent, advanced, or paid, or which may become due upon an Account Current, whether together with, or without any Sum already advanced;	
Where the total Amount of the Money ſecured, or to be ultimately recoverable, ſhall be uncertain and without any Limit - -	10 0 0
And where the Money ſecured, or to be ultimately recoverable thereupon, ſhall be limited not to exceed a given Sum - -	*The ſame Duty as on a Bond for ſuch limited Sum.*

SCHEDULE, PART I.	Duty.
BOND—*continued.*	£ s. d.
BOND given as a Security for the Transfer or Re-transfer of any Share in any of the Government or Parliamentary Stocks or Funds, or in the Stocks or Funds of the Governor and Company of the Bank of *Ireland*, or of any other Company or Corporation - - - - -	*The ſame Duty as on a Bond for a Sum of Money equal to the Value of the Stock or Fund ſecured according to the average Price thereof on the Day of the Date of the Bond, or if there ſhall not have been any known Sale on that Day, then on the lateſt Day preceding on which there ſhall have been a known Sale.*
BOND, commonly called a Mortgage or Annuity Bond, or Bond given as a collateral Security for or in reſpect of any Mortgage or Annuity -	0 10 0
BOND entered into by any Perſon on obtaining a Marriage Licence - -	0 1 0
BOND given as the only or principal Security for the Payment of any Annuity upon the original Creation and Sale thereof.—See CONVEYANCE upon the Sale of Lands, &c.	
BOND given as a Security for the Payment of any Annuity *(except upon the original Creation and Sale thereof)*, or of any Sum or Sums of Money at ſtated Periods (not being Intereſt for any principal Sum, or Rent reſerved, or made payable upon any Leaſe) for any definite and certain Term, ſo that the total Amount of the Money to be paid can be previouſly aſcertained - - - - - -	*The ſame Duty as on a Bond of the like Nature, for the Payment of a Sum of Money equal to ſuch Total Amount.*
BOND given as a Security for the Payment of any Annuity *(except as aforeſaid)*, or of any Sum or Sums of Money at ſtated Periods (not being Intereſt for any principal Sum, nor Rent reſerved or payable upon any Leaſe), for Term of Life, or any other indefinite Period, ſo that the whole Money to be paid cannot be previouſly aſcertained;	
Where the Annuity, or Sums ſecured, ſhall not amount to 10l. per Annum - - - - - - -	0 10 0
Where the ſame ſhall amount to 10l. and not amount to 50l. per Annum - - - - - -	1 0 0
Where the ſame ſhall amount to 50l. and not amount to 100l. per Annum - - - - - -	1 10 0
Where the ſame ſhall amount to 100l. and not amount to 200l. per Annum - - - - - -	2 0 0
Where the ſame ſhall amount to 200l. and not amount to 300l. per Annum - - - - -	2 10 0
Where the ſame ſhall amount to 300l. and not amount to 400l. per Annum - - - - -	3 0 0
Where the ſame ſhall amount to 400l. and not amount to 500l. per Annum - - - - -	3 10 0
Where the ſame ſhall amount to 500l. and not amount to 750l. per Annum - - - - -	4 10 0
Where the ſame ſhall amount to 750l. and not amount to 1,000l. per Annum - - - - -	6 0 0

SCHEDULE, PART I.	Duty. £	s.	d.
BOND—*continued.*			
Where the ſame ſhall amount to 1,000l. and not amount to 1,500l. per Annum	7	10	0
Where the ſame ſhall amount to 1,500l. and not amount to 2,000l. per Annum	10	0	0
And where the ſame ſhall amount to 2,000l. per Annum or upwards	12	10	0
BOND for indemnifying any Perſon who ſhall become bound or engaged as Security or Cautioner for the Payment of any Sum of Money or Annuity, or for the Transfer of any Share in any of the Stocks or Funds before mentioned	1	0	0
BOND for the due Execution of an Office, or for the faithful Diſcharge of any Truſt repoſed in any Perſon as a Clerk, and to account for Money received	1	0	0
BOND given purſuant to the Directions of any Act of Parliament, or by the Direction of the Commiſſioners of Cuſtoms and Port Duties, or the Commiſſioners of Inland Exciſe and Taxes, or any of their Officers, for or in reſpect of any of the Duties of Cuſtoms or Exciſe, or Taxes, or for preventing Frauds or Evaſions thereof, or for any other Matter or Thing relating thereto	0	10	0
BOND on obtaining Letters of Adminiſtration	1	0	0
BOND of any Kind whatſoever, not otherwiſe charged in this Act or Schedule, nor expreſsly exempted from all Stamp Duty	1	0	0
GENERAL DIRECTIONS reſpecting BONDS.			
Where any ſuch Bond as aforeſaid, together with any Schedule, Receipt, or other Matter, put or indorſed thereon, ſhall be written on more than one Skin or Piece of Vellum or Parchment, or on more than one Sheet of Paper, there ſhall be charged for every Skin, or Piece of Vellum or Parchment, or Sheet of Paper, as aforeſaid, beyond the Firſt, a Duty of	0	10	0
Where any ſuch Bond as aforeſaid ſhall be given as a Security for the Payment of any Sum of Money, and alſo for the Transfer of a Share in any of the Stocks or Funds before-mentioned, and an Annuity, or for any Two of ſuch Purpoſes, the proper *ad valorem* Duty ſhall be charged in reſpect of a Sum compoſed of ſuch Sum of Money, and the Value of ſuch Share and Annuity, or either of them, ſuch Value to be aſcertained as herein directed. (*See* CONVEYANCE.)			
And where any ſuch Bond as aforeſaid ſhall be given as a Security for the Payment or Transfer, to different Perſons, of ſeparate and diſtinct Values, whether conſiſting reſpectively of Sums of Money, and Annuities, and Shares, in any of the Stocks or Funds before-mentioned, or of any One or Two of ſuch Matters, the proper *ad valorem* Duty ſhall be charged in reſpect of each ſuch Tranſaction ſeparately, and not upon the aggregate Amount thereof.			
And where any Bond ſhall be given as a Security for the Performance of any Covenant or Agreement for the Payment or Transfer of any of the ſaid Matters before mentioned, ſuch Bond ſhall be charged with the ſame Duty as if the ſame had been immediately given for the Payment or Transfer thereof.			

SCHEDULE, PART I,	Duty. £ s. d.
BOND—*continued.*	
And where any Bond for the Payment or Transfer of any of the ſaid Matters, or for the Performance of any Covenant for ſuch Payment or Transfer, ſhall be contained in one and the ſame Deed or Writing, with any other Matter or Thing, in this Schedule ſpecifically charged with any Duty *(except any Declaration of Truſt for the Money, Annuity, Stock, or Fund ſecured)* ſuch Deed or Writing ſhall be charged with the ſame Duties as would have been chargeable in reſpect of the ſaid ſeveral Matters therein, if contained in ſeparate Deeds.	
But where a Bond for the Performance of Covenants or Agreements *(other than for the Payment or Transfer of any Sum of Money or Annuity, or any Share in any of the ſaid Stocks or Funds)* ſhall be contained in the ſame Deed or Writing with any other Matter or Thing, the ſame ſhall not be charged ſeparately, but the whole ſhall be conſidered as One Deed, and be charged accordingly under its proper Denomination.	
Exemptions from the preceding and all other Stamp Duties.	
Adminiſtration Bonds, given by the Widow, Child, Father, Mother, Brother, or Siſter of any Common Seaman, Marine, or Soldier, who ſhall be ſlain or die in the Service of His Majeſty, His Heirs or Succeſſors.	
Adminiſtration Bond given by any Perſon, where the Eſtate to be adminiſtered ſhall not exceed 20l. in Value.	
Bonds to procure the Admiſſion of any Child into any Charitable Inſtitution.	
CERTIFICATE of having regiſtered a Deputation as a Gamekeeper -	3 3 0
CERTIFICATE to authorize any Perſon not being a Gamekeeper to kill Game in *Ireland* - - - - -	3 3 0
CERTIFICATE to entitle any Perſon to receive a Drawback of any Duty.—See DEBENTURE.	
CERTIFICATE to be taken out yearly by every Perſon admitted to practiſe as a Six Clerk in Chancery; and by every Perſon admitted as an Attorney or Solicitor in any of His Majeſty's Superior Courts in *Dublin*; and by every Perſon admitted as a Solicitor, Agent, Attorney, or Procurator, in any other Court in *Ireland* holding Plea, where the Damage doth exceed Forty Shillings;	
If ſuch Six Clerk, Attorney or Solicitor, Agent, or Procurator, has been admitted for Three Years and upwards - -	8 0 0
Or if he ſhall not have been admitted for Three Years - -	3 0 0
CERTIFICATE to be taken out yearly by every Perſon, who in any Character whether as Conveyancer, Draftſman, Land Agent, Steward of an Eſtate or otherwiſe, ſhall for or in Expectation of any Fee, Gain, or Reward, draw, fill up, or prepare any Conveyance, Deed, or Inſtrument, or Leaſe, or Agreement for a Leaſe, of or relating to any Eſtate or Property, Real or Perſonal, or any other Deed or Contract whatever, or any Pleadings or Proceedings in any Court of Law or Equity -	8 0 0

SCHEDULE, PART I.	Duty. £ s. d.
CERTIFICATE—*continued.*	
Exemptions.	
Serjeants at Law and Barriſters, and alſo Attornies, Solicitors, Proctors, and Notaries Public, and other Perſons acting as ſuch by virtue of any Office or Appointment, who ſhall reſpectively take out Certificates in thoſe Characters.	
Public Officers drawing or preparing Deeds or other Inſtruments by virtue of their Office, and in the Courſe of their official Duty only, and not otherwiſe.	
CERTIFICATE to be taken out yearly by every Perſon admitted as a Proctor in any of the Eccleſiaſtical or Admiralty Courts in *Dublin*;	
If ſuch Proctor has been admitted for Three Years or upwards -	8 0 0
If he ſhall not have been admitted for Three Years - -	3 0 0
The above Certificate to authorize the Party obtaining the ſame to practiſe as a Proctor in any Court in *Ireland*.	
CERTIFICATE to be taken out yearly by every Perſon admitted, or who ſhall practiſe as a Proctor in any Eccleſiaſtical Court in any other Part of *Ireland*;	
If ſuch Perſon has been admitted for Three Years or upwards -	3 0 0
Or if he ſhall not have been admitted for Three Years - -	1 0 0
CERTIFICATE to be taken out yearly, by any Banker or Bankers, or Perſon or Perſons acting as ſuch, of having regiſtered the Firm of his or their Houſe according to Law;	
If ſuch Banker or Bankers, or other Perſon or Perſons, ſhall iſſue any Promiſſory Notes for Money payable to Bearer on Demand, and allowed to be re-iſſued - - - -	30 0 0
CHARTER PARTY, or any Agreement or Contract for the Charter of any Ship or Veſſel, or any Memorandum, Letter, or other Writing, between the Captain, Maſter, or Owner, of any Ship or Veſſel, and any Perſon for or relating to the Freight or Conveyance of any Money, Goods, or Effects, on board of any ſuch Ship or Veſſel - - - -	1 0 0
CLERKSHIP, Articles or Contract of.—See APPRENTICESHIP, ARTICLES.	
COLLATION by any Archbiſhop or Biſhop to any Eccleſiaſtical Benefice, Dignity, or Promotion, in *Ireland*, of the yearly Value of 100l. -	5 0 0
And for every 100l. of the yearly Value thereof, exceeding the firſt 100l. a Year, a further Duty of - - - -	5 0 0
The Value to be aſcertained by Certificate of the Archbiſhop, Biſhop, or Vicar General of the Dioceſe; provided always, that Two or more Benefices, epiſcopally united, ſhall be deemed One Benefice only.	
COLLATION by any Archbiſhop or Biſhop to any other Eccleſiaſtical Benefice, Dignity, Curacy, or Promotion whatſoever in *Ireland*.—See INSTITUTION, LICENCE, and PRESENTATION.	
COMPOSITION-DEED, or other Inſtrument of Compoſition between a Debtor or Debtors and his, her, or their Creditors - -	1 0 0
CONSTAT of Letters Patent.—See EXEMPLIFICATION.	

SCHEDULE, PART I.	Duty. £	s.	d.
CONVEYANCE, whether Grant, Aſſignment, Transfer, Releaſe, Renunciation, or of any other Kind or Deſcription whatſoever, upon the Sale, Settlement, or Conveyance of any Lands, Tenements, Rents, Annuities, or other Property, Real or Perſonal, or of any Right, Title, Intereſt, or Claim into, out of, or upon any Lands, Tenements, Rents, Annuities, or other Property whatſoever, in *Ireland*, which ſhall be executed by the Grantor or Grantors or any of them, *not otherwiſe charged in this Schedule*;			
Where the Conſideration therein or thereupon expreſſed ſhall not exceed 100l. - - - - -	1	0	0
And where the ſame ſhall exceed 100l. and not exceed 300l. -	1	10	0
And where the ſame ſhall exceed 300l. and not exceed 500l. -	2	0	0
And where the ſame ſhall exceed 500l. and not exceed 750l. -	3	0	0
And where the ſame ſhall exceed 750l. and not exceed 1,000l. -	4	10	0
And where the ſame ſhall exceed 1,000l. and not exceed 2,000l. -	6	0	0
And where the ſame ſhall exceed 2,000l. and not exceed 3,000l. -	12	10	0
And where the ſame ſhall exceed 3,000l. and not exceed 4,000l. -	17	10	0
And where the ſame ſhall exceed 4,000l. and not exceed 5,000l. -	22	10	0
And where the ſame ſhall exceed 5,000l. and not exceed 8,000l. -	32	10	0
And where the ſame ſhall exceed 8,000l. and not exceed 12,000l.	47	10	0
And where the ſame ſhall exceed 12,000l. and not exceed 15,000l.	65	0	0
And where the ſame ſhall exceed 15,000l. and not exceed 20,000l.	85	0	0
And where the ſame ſhall exceed 20,000l. and not exceed 30,000l.	120	0	0
And where the ſame ſhall exceed 30,000l. and not exceed 40,000l.	175	0	0
And where the ſame ſhall exceed 40,000l. and not exceed 50,000l.	225	0	0
And where the ſame ſhall exceed 50,000l. and not exceed 60,000l.	275	0	0
And where the ſame ſhall exceed 60,000l. and not exceed 100,000l.	350	0	0
And where the ſame ſhall exceed 100,000l. - - -	500	0	0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in each Part of ſuch Conveyance, Settlement, Deed, or Inſtrument, after the Firſt Skin, a Duty of -	0	10	0
Where the Conſideration in any ſuch Deed or any Part thereof may be an Annuity, the Value of ſuch Annuity ſhall be aſcertained by the Tables annexed to an Act paſſed in the Fifty-fourth Year of His Majeſty's Reign, intituled "An Act to ſecure the Payment of Duties on Probates and Letters of Adminiſtration, and on Receipts for Property obtained by Legacy or Inteſtacy in Ireland," and as therein deſcribed, every ſuch Annuity to be taken as a Sum to that Amount in aſcertaining ſuch *ad valorem* Duty as above charged.			
And where the Conſideration or any Part of the Conſideration, ſhall be any Stock in any of the Public Funds, or any Government Debentures or Debenture, or Stock of the Bank of *Ireland*, or any Debentures or Debenture of any Corporation, Company, Society, or Perſons or Perſon, payable only at the Will of the Debtor; then the ſaid Duty ſhall be calculated (taking the ſame reſpectively, whether conſtituting the whole or a part only of ſuch Conſideration) according to the ſelling Price thereof reſpectively on that Day, or on the next preceding Day on which any ſuch Sale ſhall have taken place: And if ſuch Conſideration, or Part of Conſideration, ſhall be a Mortgage, Judgment, or Bond, or a Debenture, the Amount whereof ſhall be recoverable by the Holder, or any other Security whatſoever, whether payable in Money or otherwiſe; then ſuch Calculation ſhall be made according to the Sum due thereon, whether for Principal or Intereſt, or for both.			

SCHEDULE, PART I.	Duty. £ s. d.
CONVEYANCE—*continued.*	
Note.—The Purchaſe Money or Conſideration is to be truly expreſſed and ſet forth in Words at Length, in or upon every ſuch Deed or Inſtrument of Conveyance.	
And where any Equity or Right of Redemption, or any Reverſionary Right or Intereſt, of, in, to, or out of any Lands or other Property, in Mortgage, or ſtanding pledged or charged for or with the Payment of any Sum of Money, ſhall be conveyed or diſpoſed of, either in Conſideration of the Money ſo due on Mortgage, or in Conſideration of that and of any further Sum, paid or agreed to be paid, the Conveyance of ſuch Equity of Redemption, or Reverſionary Right or Intereſt ſhall be deemed and taken to be a Conveyance upon the Sale of Property, and the Money due on ſuch Mortgage ſhall be deemed and taken to be the Purchaſe Money, or Part of the Purchaſe Money for the ſame, as the Caſe may be; and the Conveyance ſhall be liable to ſuch Duty in reſpect of the whole of ſuch Conſideration, as any other Conveyance upon the Sale of Property is liable to, deducting thereout nevertheleſs ſuch *ad valorem* Duty, if any, as ſhall have been previouſly paid on the Execution of ſuch Mortgage, in reſpect of ſo much of the Principal Sum lent on ſuch Mortgage, as ſhall then remain unpaid.	
And where any Lands or other Property of different Tenures or Holdings, or held under different Titles, contracted to be ſold at one entire Price for the whole, ſhall be conveyed to the Purchaſer in ſeparate Parts or Parcels by different Deeds or Inſtruments, the Purchaſe Money or Conſideration ſhall be divided and apportioned in ſuch Manner as the Parties ſhall think fit, ſo that a diſtinct Price or Conſideration for each ſeparate Part or Parcel may be ſet forth in or upon the principal or only Deed or Inſtrument of Conveyance relating thereto, which ſhall be charged with the ſaid *ad valorem* Duty, in reſpect of the Price or Conſideration therein ſet forth.	
And where any Lands or other Property contracted to be purchaſed by Two or more Perſons jointly, or by any Perſon for himſelf and others, or wholly for others, at one entire Price for the whole, ſhall be conveyed in Parts or Parcels, by ſeparate Deeds or Inſtruments, to the Perſons for whom the ſame ſhall be purchaſed, for diſtinct Parts or Shares of the Purchaſe Money or Conſideration, the Principal or only Deed or Inſtrument of Conveyance of each ſeparate Part or Parcel ſhall be charged with the ſaid *ad valorem* Duty in reſpect of the Sum of Money or other Matter therein ſpecified, as the Conſideration for the ſame.	
But if ſeparate Parts or Parcels of ſuch Lands or other Property ſhall be conveyed to, or to the uſe of or in truſt for different Perſons, in and by one and the ſame Deed or Inſtrument, then ſuch Deed or Inſtrument ſhall be charged with the ſaid *ad valorem* Duty in reſpect of the aggregate Amount of the Purchaſe Money or Conſideration therein mentioned to be paid or given, or agreed to be paid or given, for the Lands or Property thereby conveyed.	

SCHEDULE, PART I.	Duty. £ s. d.
CONVEYANCE—*continued.*	
And where any Lands or other Property ſeparately contracted to be purchaſed of different Perſons at ſeparate and diſtinct Prices, ſhall be conveyed to the Purchaſer, or according to the Purchaſer's Direction, in and by one and the ſame Deed or Inſtrument, ſuch Deed or Inſtrument ſhall be charged with the *ad valorem* Duties which ſhall be then, by Law, payable on Conveyances on the Sale of Property for and in reſpect of the ſeparate Conſideration paid or given, or agreed to be paid or given, for ſuch Lands or other Property, and not for and in reſpect of the aggregate Amount thereof.	
And where any Perſon having contracted for the Purchaſe of any Lands or other Property, but not having obtained a Conveyance thereof, ſhall contract to ſell to any other Perſon, and the ſame ſhall, in conſequence, be conveyed immediately to the Sub-purchaſer, the Principal or only Deed or Inſtrument of Conveyance ſhall be charged with the ſaid *ad valorem* Duty in reſpect of the Purchaſe or Conſideration Money therein mentioned to be paid, or agreed to be paid by the Sub-purchaſer.	
And where any Perſon having contracted for the Purchaſe of any Lands or other Property, but not having obtained a Conveyance thereof, ſhall contract to ſell the Whole or any Part or Parts thereof to any other Perſon or Perſons, and the ſame ſhall, in conſequence, be conveyed by the original Seller to different Perſons in Parts or Parcels, the Principal or only Deed or Inſtrument of Conveyance of each Part or Parcel thereof ſhall be charged with the ſaid *ad valorem* Duty in reſpect only of the Purchaſe Money or Conſideration which ſhall be therein mentioned to be paid or given, or agreed to be paid or given for the ſame, by the Perſon or Perſons to whom, or to whoſe Uſe, or in truſt for whom the Conveyance ſhall be made; without regard to the Amount of the original Purchaſe Money or Conſideration.	
And in all Caſes of ſuch Sub-Sales as aforeſaid, the Sub-Purchaſers and the Perſons immediately ſelling to them, ſhall be deemed and taken to be the Purchaſers and Sellers, within the Intent and Meaning of the Proviſions and Regulations of this Act.	
But where any Sub-Purchaſer ſhall take an actual Conveyance of the Intereſt of the Perſon immediately ſelling to him, which ſhall be chargeable with the ſaid *ad valorem* Duty in reſpect of the Purchaſe Money or Conſideration paid or given, or agreed to be paid or given, by him, and ſhall be duly ſtamped accordingly, any Deed or Inſtrument of Conveyance to be afterwards made to him of the Property in queſtion, by the original Seller, ſhall be exempted from the ſaid *ad valorem* Duty, and be charged only with the ordinary Duty on Deeds or Inſtruments of the ſame Kind, not upon a Sale.	
And where any Lands or other Property ſhall be ſold and conveyed in conſideration only or in part of any Sum of Money charged thereon by way of Mortgage or otherwiſe, and then due and owing to the Purchaſer, or ſhall be ſold and conveyed ſubject to any Mortgage, Bond, or other Debt, or to any groſs or entire Sum of Money to be afterwards paid	

SCHEDULE, PART I.	Duty. £ s. d.
CONVEYANCE—*continued.*	
by the Purchaſer, ſuch Sum of Money or Debt ſhall be deemed the Purchaſe Money or Conſideration, or Part of the Purchaſe Money or Conſideration, as the Caſe may be, in reſpect whereof the ſaid *ad valorem* Duty is to be paid; deducting thereout nevertheleſs ſuch *ad valorem* Duty, if any, as ſhall have been previouſly paid on the Execution of any ſuch Mortgage or Security, in reſpect of ſo much of ſuch Mortgage or other Debt as ſhall then remain unpaid.	
And to prevent Doubts reſpecting what ſhall be deemed the principal Deed or Inſtrument of Conveyance in certain Caſes, it is hereby declared,	
That where upon the Sale of any Annuity, or other Right not before in Exiſtence, the ſame ſhall not be created by actual Grant or Conveyance, but ſhall only be ſecured by Bond, Warrant of Attorney, Covenant, Contract, or otherwiſe, the Bond or other Inſtrument by which the ſame ſhall be ſecured, or ſome one of ſuch Inſtruments, if there be more than one, ſhall be deemed and taken to be liable to the ſame Duty as an actual Grant or Conveyance.	
And where, in any Caſe not herein expreſsly provided for, of ſeveral Deeds or Inſtruments, or Writings, a Doubt ſhall ariſe, which is the principal, it ſhall be lawful for the Parties to determine for themſelves, which ſhall be ſo deemed, and to pay the ſaid *ad valorem* Duty thereon accordingly; and if neceſſary, the other Deeds, Inſtruments, or Writings, on which the Doubts ſhall have ariſen, ſhall be ſtamped with a particular Stamp for denoting or teſtifying the Payment of the *ad valorem* Duty upon all the Deeds or Inſtruments being produced, and appearing to be duly ſtamped in other reſpects.	
And where there ſhall be Duplicates of any Deed or Inſtrument chargeable with the ſaid *ad valorem* Duty exceeding 2l. one of them only ſhall be charged therewith, and the other or others ſhall be charged with the ordinary Duty on Deeds or Inſtruments of the ſame Kind not upon a Sale; and on the whole being produced, duly ſtamped as hereby required, the latter ſhall alſo be ſtamped with a particular Stamp for denoting or teſtifying the Payment of the ſaid *ad valorem* Duty.	
And where any Deed or Inſtrument, operating as a Conveyance on the Sale of any Property, ſhall operate alſo as a Conveyance of any other than the Property ſold, by way of Settlement, or for any other Purpoſe, or ſhall alſo contain any other Matter or Thing, beſides what ſhall be incident to the Sale and Conveyance of the Property ſold, or ſhall relate to the Title thereto, every ſuch Deed or Inſtrument ſhall be charged, in addition to the Duty to which it ſhall be liable as a Conveyance on the Sale of Property, and to any progreſſive Duty to which it may alſo be liable, with ſuch further Stamp Duty as any ſeparate Deed, containing the other Matter, would have been chargeable with excluſive of the progreſſive Duty.	
And where there ſhall be ſeveral Deeds or Inſtruments for completing the Title to the Property ſold, ſuch of them as are not liable to the ſaid *ad valorem* Duty ſhall be charged with the	

	SCHEDULE, PART I.	Duty. £	s.	d.
CONVEYANCE—*continued.*				
	Duty to which the ſame may be liable under any general or particular Deſcription of ſuch Deeds or Inſtruments contained in this Schedule.			
	And in all Caſes where the contrary ſhall not be expreſsly directed, if any Two or more diſtinct Matters ſhall be contained in the ſame Deed or Inſtrument, in reſpect of each of which Matters a Stamp Duty ſhall be payable, then ſuch Deed or Inſtrument ſhall be ſubject to the ſame Duties as ſhall be payable in reſpect of ſuch diſtinct Matters.			
	Exemptions from the preceding and all other Stamp Duties.			
	Conſiderations of 5s. or 10s. commonly termed nominal Conſiderations, in ſuch Deeds or other Inſtruments, where other bonâ fide *Conſiderations ſhall be expreſſed to be thereon paid.*			
	All Transfers of Shares in any of the Government or Parliamentary Stocks or Funds, and in the Stocks or Funds of the Bank of Ireland, or of any Company or Corporation in Ireland.			
CONVEYANCE of Lands and Rents belonging to the Crown.—See GRANT.				
CONVEYANCE of any Eſtate or Property in Truſt for Sale which ſhall be intended only as a Security for Money or Stock.—See MORTGAGE.				
CONVEYANCE, Leaſe, Releaſe, Indenture, Deed, or Inſtrument of any Kind whatſoever, not otherwiſe charged in this Schedule, nor expreſsly exempted from all Stamp Duty, for the firſt Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper therein - -		1	0	0
	For every other Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper therein - - -	0	10	0
CONVEYANCE of any Kind, if to be enrolled.—See RELEASE.				
COPY or EXTRACT of any Will or Codicil, depoſited in any Eccleſiaſtical Court in *Ireland* - - - - -		0	0	3
	For every entire Quantity of 90 Words, over and above the firſt 90 Words, a further Duty of - - -	0	0	3
COPY of any Memorial, or of the Regiſter of any Memorial, regiſtered purſuant to any Act of Parliament, made or to be made for the Public Regiſtering of Deeds and Conveyances in *Ireland*, iſſued from the Regiſtrar's Office, whether the ſame be atteſted or not; for each Memorial - - - - - -		0	3	0
	For every Piece of Vellum or Parchment, or Paper, upon which any ſuch Copy ſhall be written, after the firſt, a Duty of	0	3	0
	Exemption from the preceding Duty.			
	Copies of all Memorials included in Searches iſſued from the Regiſtry Office, called Negative Searches, having the Duty thereon charged.			
DEBENTURE or CERTIFICATE for entitling any Perſon to receive any Drawback of any Duty or Duties, or Part of any Duty or Duties of Cuſtoms or Exciſe, or any Bounty payable out of the Revenue of Cuſtoms or Exciſe, for or in reſpect of any Goods, Wares, or Merchandize exported, or ſhipped to be exported, from *Ireland* to any Parts beyond the Seas;				

SCHEDULE, PART I.	Duty. £	s.	d.
DEBENTURE—*continued.*			
If the ſame ſhall not exceed 100l.	0	3	0
If the ſame ſhall exceed 100l. and not exceed 200l.	0	4	0
If the ſame ſhall exceed 200l. and not exceed 500l.	0	15	0
If the ſame ſhall exceed 500l.	1	10	0
DEBENTURE of any other Kind.—See MORTGAGE.			
Exemption.			
All Debentures iſſued by Government under the Direction of any Act of Parliament.			
DECLARATION of any Uſe or Truſt, Uſes or Truſts, of or concerning any Eſtate or Property, Real or Perſonal, where made by any Writing not being a Deed or Will	1	0	0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper therein after the firſt	0	10	0
DEED of any Kind whatſoever, not otherwiſe charged in this Schedule, nor expreſsly exempted from all Stamp Duty, for the firſt Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper therein	1	6	0
For every other Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper therein	0	16	0
DEED, if the ſame be enrolled.—See RELEASE.			
DEEDS;—Extracts or Abſtracts from Deeds or other Acts iſſued from the Office for Regiſtry of Deeds and ſo forth, called the Regiſtry Office, and commonly called a Common Search; and whether ſuch Search ſhall contain the Extract from any Deeds or Deed, or not, and whether the ſame be ſigned by or on behalf of any Officer or Clerk belonging to ſuch Office or not;			
For each Sheet or Piece of Paper, on which ſuch Search, Extract or Extracts, Abſtract or Abſtracts, ſhall be written	0	3	0
DEEDS;—Searches for Deeds or Abſtracts, or Extract from Deeds or other Acts iſſued from the Office for Regiſtering Deeds, called the Regiſter Office, commonly called a Negative Search.			
For each Copy of any Deed or Memorial, or for each Extract or Abſtract from any Deed or Memorial which ſuch Negative Search ſhall give or contain	0	8	0
On the Officer's Certificate on ſuch Search, over and above all other Duties	0	10	0
DEFEAZANCE-DEED, or other Inſtrument of Defeazance, of any Conveyance or Diſpoſition apparently abſolute, but intended only as a Security for Money or Stock.—See MORTGAGE.			
DEPUTATION for any Perſon to be a Seneſchal or Steward of a Manor	2	0	0
DEPUTATION of a Gamekeeper.—See CERTIFICATE.			
DISCHARGE for Money.—See RECEIPT.			
DISPENSATION for holding Two Eccleſiaſtical Dignities or Benefices, or a Dignity and Benefice in *Ireland*	25	0	0
Diſpenſation or Faculty from the Lord Archbiſhop of *Armagh*, or Maſter of the Faculties for the Time being	25	0	0
And in all other Caſes	20	0	0

SCHEDULE, PART I.	Duty.
DONATION.—See PRESENTATION.	
DRAFT for Money.—See BILL of EXCHANGE.	
ENROLLMENT of Deeds or other Inſtruments.—See RELEASE.	
EXCHANGE of Lands or other Hereditaments;	
Any Deed or Inſtrument of Exchange where no Sum of Money, or only a Sum of 300l. ſhall be paid or agreed to be paid for Equality of Exchange	1 0 0
For every Skin, or Piece of Vellum, or Parchment, or Sheet, or Piece of Paper, after the firſt	0 10 0
And where a Sum of 300l. or upwards ſhall be paid or agreed to be paid for Equality of Exchange;	*The ſame Duty as for a Conveyance on the Sale of Lands for a Sum of Money of equal Amount with the Money paid, or agreed to be paid, for Equality of Exchange.*
If the Exchange ſhall be effected by ſeparate Deeds or Inſtruments of Conveyance, there ſhall be paid for the Principal or only Deed or Inſtrument of Conveyance to each Party	
And if the ſame ſhall be effected by mutual Conveyances, in one Deed or Inſtrument, there ſhall be paid for ſuch Deed or Inſtrument	*The ſame Duty as for a Conveyance on the Sale of Lands for a Sum of Money of Twice the Amount paid for Equality of Exchange.*
And for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the firſt	0 10 0
EXEMPLIFICATION or Conſtat, under the Great Seal of *Ireland*, of any Letters Patent or Grant, made or to be made by His Majeſty, His Heirs or Succeſſors, or by any of His Royal Predeceſſors, of any Honour, Dignity, or Promotion, Franchiſe, Liberty, or Privilege to any Perſon or Perſons, Body or Bodies Politic or Corporate, or of any Lands, Office, or other Thing whatſoever	20 0 0
And on every Skin after the firſt	1 0 0
EXTRACTS or ABSTRACTS from Regiſters and Records in *Ireland*.—See COPY and DEEDS.	
FURTHER CHARGE.—See MORTGAGE.	
GAME CERTIFICATES.—See CERTIFICATES.	
GRANT or Letters Patent, under the Great Seal of that Part of the United Kingdom of *Great Britain* and *Ireland* called *Ireland*;	
Of the Honour or Dignity of an Archbiſhop	150 0 0
——— of a Duke	250 0 0
——— of a Marquis	200 0 0
——— of an Earl	150 0 0
——— of a Viſcount	100 0 0
——— of a Biſhop	100 0 0
——— of a Baron	100 0 0
——— of a Baronet	100 0 0
Of any other Honour, Dignity, or Promotion whatſoever, or of any Franchiſe, Liberty, or Privilege, to any Perſon or Perſons, Body or Bodies Politic or Corporate	20 0 0

SCHEDULE, PART I.	Duty.
GRANT—*continued.*	
And where Two or more Honours or Dignities shall be granted by the same Letters Patent to the same Person, such Letters Patent shall be charged with the proper Duty in respect of the highest in point of Rank only.	
And where any Honour or Dignity, Honours or Dignities, shall be granted to any Person or Persons, in Remainder, the Letters Patent shall be charged with such further Duty, in respect of every Remainder, as would have been payable for an original Grant of the same Honour or Dignity, Honours or Dignities.	
And where any such Grant or Letters Patent shall be contained in more than One Skin, Sheet, or Piece of Vellum, Parchment, or Paper, then for every Skin, Sheet, or Piece thereof, after the first, a further *progressive* Duty of - - -	£ 10 0 0
Exemptions from the preceding Stamp Duties.	
Commissions of Rebellion in Process.	
Letters Patent, or Briefs for collecting Charitable Benevolences.	
Letters Patent for confirming any Dispensation herein-before charged with a Duty	
GRANT, or Warrant of Precedence to take Rank - - -	50 0 0
GRANT of an Escheatorship - - - - -	20 0 0
Grant of any Land in Fee, Lease for Years, or other Grant for Profit, and not herein particularly charged, that shall pass the Seal of the Exchequer, except Custodiam Leases - - - - -	3 0 0
GRANT from His Majesty, His Heirs and Successors, which shall pass the Great Seal of *Ireland*, out of the Civil List, or out of any other Fund, not being Part of the Supplies of the Year, or appropriated by Parliament;	
Of any definite and certain Sum and Sums of Money,	
Not amounting to 100l. - - - -	1 10 0
Amounting to 100l. and not amounting to 250l. - -	4 0 0
Amounting to 250l. and not amounting to 500l. - -	10 0 0
Amounting to 500l. and not amounting to 750l. - -	20 0 0
Amounting to 750l. and not amounting to 1,000l. -	30 0 0
Amounting to 1,000l. and upwards; for every 100l. thereof -	5 0 0
Of any Annuity or Pension,	
Not amounting to 100l. per Annum - - - -	1 10 0
Amounting to 100l. and not amounting to 200l. per Annum -	4 0 0
Amounting to 200l. and not amounting to 400l. per Annum -	10 0 0
Amounting to 400l. and not amounting to 600l. per Annum -	20 0 0
Amounting to 600l. and not amounting to 800l. per Annum -	30 0 0
Amounting to 800l. and not amounting to 1,000l. per Annum	40 0 0
Amounting to 1,000l. per Annum and upwards - -	50 0 0
But where any such Grant of an Annuity or Pension shall be made in Confirmation or by way of Renewal only, of any former Grant of the like Amount and Description, then only a Duty of - - - - - -	1 10 0

SCHEDULE, PART I.	Duty. £ s. d.
GRANT—*continued.*	
And where ſeveral and diſtinct Annuities or Penſions ſhall be granted to or for the Benefit of different Perſons by the ſame Inſtrument, the proper Duty ſhall be charged in reſpect of each Annuity or Penſion; but where the Grant ſhall be of any Annuity or Penſion, to or for the Benefit of Two or more Perſons jointly, the Duty ſhall be charged in reſpect of the Whole.	
GRANT, or Appointment by His Majeſty, His Heirs or Succeſſors, or by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, or by any Perſon or Perſons, Body or Bodies Politic or Corporate, of or to any Office or Employment, by Letters Patent, Deed, or other Writing;	
Where the Salary, Fees, and Emoluments appertaining thereto, ſhall not amount to 50l. per Annum	2 0 0
And where the ſame ſhall amount to 50l. and not amount to 100l. per Annum	4 0 0
And where the ſame ſhall amount to 100l. and not amount to 200l. per Annum	6 0 0
And where the ſame ſhall amount to 200l. and not amount to 300l. per Annum	12 0 0
And where the ſame ſhall amount to 300l. and not amount to 500l. per Annum	25 0 0
And where the ſame ſhall amount to 500l. and not amount to 750l. per Annum	35 0 0
And where the ſame ſhall amount to 750l. and not amount to 1,000l. per Annum	50 0 0
And where the ſame ſhall amount to 1,000l. and not amount to 1,500l. per Annum	75 0 0
And where the ſame ſhall amount to 1,500l. and not amount to 2,000l. per Annum	100 0 0
And where the ſame ſhall amount to 2,000l. and not amount to 3,000l. per Annum	150 0 0
And where the ſame ſhall amount to 3,000l. per Annum or upwards	200 0 0
The ſaid Fees and Emoluments to be eſtimated according to the Average Amount thereof for Three Years preceding, where practicable; and in other Caſes, according to the beſt Information that can be obtained.	
And where any ſuch Grant or Appointment ſhall be made to Two or more Perſons jointly, with ſeparate and diſtinct Salaries, Fees, or Emoluments, the ſame ſhall be charged with a ſeparate and diſtinct Duty, in reſpect of each Perſon, according to the Amount of the Salary, Fees, and Emoluments appertaining to ſuch Perſon.	
Provided always, that no Duty ſhall be charged, in reſpect of any Perſon to whom any Office or Employment ſhall be granted anew, upon the Revocation of any former Grant or Appointment, and who ſhall have paid a Stamp Duty on any former Grant or Appointment, unleſs the Salary, Fees, and Emoluments appertaining to ſuch Perſon, ſhall be in any Manner augmented; and in that Caſe, a Duty ſhall be charged, in reſpect of ſuch Perſon, only in Proportion to the Amount of the Augmentation.	
INDENTURES of Apprenticeſhip.—See APPRENTICESHIP and ARTICLES.	

SCHEDULE, PART I.	Duty. £ s. d.
INSTITUTION, granted by any Archbishop, Bishop, Chancellor, or other Ordinary, or by any Ecclesiastical Court, in and to any Ecclesiastical Benefice, Dignity, or Promotion in *Ireland*, provided that an Institution to Two or more Benefices, episcopally united, shall be considered as an Institution to a single Benefice - - - - -	2 0 0
Collation by an Archbishop or Bishop to be considered as equivalent to Presentation and Institution, and subject to the Two Duties accordingly.—See COLLATION, LICENCE, and PRESENTATION.	
INSTRUMENTS of any Kind, if to be enrolled.—See RELEASE.	
INVENTORY.—See SCHEDULE.	
JUDGMENT.—See ASSIGNMENT and MEMORIAL.	
LEASE, Re-lease, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, by any Archbishop or Bishop, or Ecclesiastical Corporation, Aggregate or Sole, for setting or demising Lands, Tenements, or Hereditaments in *Ireland*, of the Estates of such Archbishop or Bishop, or Corporation, in Right of their respective Sees for any Term of Years only, and absolute, not exceeding Twenty-one Years in Possession, without any Clause or Covenant for the Renewal thereof, on the First Skin or Piece of Vellum, Parchment, or Paper, of each and every Part thereof;	
Where the annual Amount of the Rent reserved or agreed to be reserved *(any penal Rent, or any increased or reserved Rent in the nature of a penal Rent, not being included in such Amount)* shall not exceed 10l. And the Fine or Consideration for the same shall not exceed One hundred Pounds - - -	5 0

Where the annual Amount

of such Rent: shall exceed	of such Rent: and shall not exceed	or of such Fine or Consideration: shall exceed	of such Fine or Consideration: and shall not exceed	
£ 10	£ 20	£ 100	£ 150 - -	0 10 0
£ 20	£ 50	£ 150	£ 200 - -	0 15 0
£ 50	£ 100	£ 200	£ 500 - -	1 0 0
£ 100	£ 150	£ 500	£ 750 - -	1 10 0
£ 150	£ 200	£ 750	£ 1,000 - -	2 0 0
£ 200	£ 250	£ 1,000	£ 1,250 - -	2 10 0
£ 250	£ 300	£ 1,250	£ 1,500 - -	3 0 0
£ 300	£ 350	£ 1,500	£ 1,750 - -	3 10 0
£ 350	£ 400	£ 1,750	£ 2,000 - -	4 0 0

And where the annual Amount of such Rent reserved, or agreed to be reserved, shall exceed the Sum of 400l. or the Fine shall exceed 2,000l. then, for every 100l. of the whole Amount of such Rent, or for every 500l. of such Fine or Consideration, a Duty of - - - - -	2 0 0
And where there shall be both Rent and Fine, the Duty only to be paid in respect of such Rent or Fine as shall be liable to the higher Rate of Duty;	
For every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in any such Indenture, Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article, after the First Skin or Sheet, a Duty of - - -	10 0

SCHEDULE, PART I.	Duty.
LEASE, Releaſe, or Deed, Minute, Memorandum, or legal or equitable Article or Inſtrument, not otherwiſe charged, for ſetting or demiſing Lands, Tenements, or Hereditaments, in *Ireland*, for any Term not exceeding Three Lives or Thirty-one Years, whether with or without a Clauſe or Covenant for the Renewal thereof, or with a Clauſe or Covenant of Renewal, which ſhall contain any Stipulation for the Payment of any pecuniary Fine in any way howſoever;	£ s. d.
On the Firſt Skin, or Piece of Vellum, Parchment, or Paper, of each and every Part thereof;	
Where the annual Amount of the Rent reſerved, or agreed to be reſerved, (any penal Rent, or any increaſed or reſerved Rent in the nature of a penal Rent, not being included in ſuch Amount), ſhall not exceed 10l. and the Fine or Conſideration for the ſame ſhall not exceed 100l. - - -	0 5 0

Where the annual Amount

of ſuch Rent ſhall exceed	of ſuch Rent and ſhall not exceed	or of ſuch Fine or Conſideration ſhall exceed	or of ſuch Fine or Conſideration and ſhall not exceed	
£ 10	£ 20	£ 100	£ 150 - -	0 10 0
£ 20	£ 50	£ 150	£ 200 - -	0 15 0
£ 50	£ 100	£ 200	£ 500 - -	1 0 0
£ 100	£ 150	£ 500	£ 750 - -	1 10 0
£ 150	£ 200	£ 750	£ 1,000 - -	2 0 0
£ 200	£ 250	£ 1,000	£ 1,250 - -	2 10 0
£ 250	£ 300	£ 1,250	£ 1,500 - -	3 0 0
£ 300	£ 350	£ 1,500	£ 1,750 - -	3 10 0
£ 350	£ 400	£ 1,750	£ 2,000 - -	4 0 0

And where the annual Amount of ſuch Rent reſerved, or agreed to be reſerved, ſhall exceed the Sum of 400l. or ſuch Fine or Conſideration ſhall exceed the Sum of 2,000l. then for every 100l. of the whole Amount of ſuch Rent, and for every 500l. of ſuch Fine or Conſideration, a Duty of - -	2 0 0
Where there ſhall be both Rent and Fine, Duty to be paid in reſpect of each, which may be denoted by either One or more Stamps;	
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in any ſuch Indenture, Leaſe, Releaſe, or Deed, Minute, Memorandum, or legal or equitable Article, after the Firſt Skin or Sheet, a Duty of - - -	0 10 0
LEASE, Releaſe, or Deed, Minute, Memorandum, or legal or equitable Article, or Inſtrument, for ſetting or demiſing Lands, Tenements, or Hereditaments, in *Ireland*, for any Term exceeding Three Lives, or Thirty-one Years, or for any Term of Lives or Years, with Covenant for Renewal thereof, where no pecuniary Fine ſhall be reſerved or made payable on ſuch Renewal - - - -	*Double the Amount of the Duty payable on the laſt foregoing Leaſes.*
And for every Skin after the firſt - -	0 10 0
And in caſe ſuch Indenture, Leaſe, Releaſe, Minute, Memorandum, or legal or equitable Article or Inſtrument, ſhall be executed by the Leſſor or Leſſors therein, or any of them, by Letter of Attorney for that Purpoſe, then for every Five Pounds of the annual Amount of ſuch Rent reſerved, or agreed	

SCHEDULE, PART I.	Duty. £ s. d.
LEASE—*continued.*	
to be reſerved, and for every Twenty-five Pounds of Fine or Conſideration, a further Duty in all Caſes on the Firſt Skin or Piece of Vellum, Parchment, or Paper, in any of ſuch Inſtruments, of - - - - - -	0 5 0
LEASE, Releaſe, Deed, or Inſtrument, for demiſing Lands, Tenements, or Hereditaments, in *Ireland*, executed by any Maſter in Chancery, or Officer of the Equity or Revenue Side of the Court of Exchequer, or executed by any Elegit Creditor, or any Leaſe of Lands, Tenements, or Hereditaments, under Eviction for Non-payment of Rent, and redeemable, where ſuch Leaſe ſhall not exceed the Period during which the ſame ſhall continue to be redeemable, on the Firſt Skin or Piece of Vellum, Parchment, or Paper, where ſuch Rent ſhall not exceed Two hundred Pounds by the Year, or that Rate for a Portion of a Year - - - - - - - -	0 10 0
Where ſuch Rent ſhall exceed the Rate of Two hundred Pounds by the Year, and ſhall not exceed the Rate of Four hundred Pounds by the Year - - - -	1 0 0
Where ſuch Rent ſhall exceed the Rate of Four hundred Pounds by the Year, then for every One hundred Pounds of the yearly Rate of ſuch Rent - - -	0 10 0
And every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in every ſuch Indenture, Leaſe, Releaſe, or Deed, Minute or Memorandum, or legal or equitable Article or Inſtrument, after the firſt Skin or Sheet -	0 10 0
LEGACY.—See RELEASE, and Part the Third of this Schedule.	
LETTER, or Power of Attorney, made by any Petty Officer, Seaman, or Marine, or Soldier ſerving as a Marine, for Recovery of Prize Money -	0 1 0
LETTER of Attorney for the Sale, Transfer, Acceptance, or Releaſe of Dividends of any Government, Parliamentary, or other Stocks or Funds - - - - - - -	0 10 0
LETTER, or Power of Attorney, of any other Kind, not otherwiſe charged	0 10 0
LETTER of Attorney empowering any Perſon to receive Rents in *Ireland*, except Letters of Attorney to receive Rents under Cuſtodiams or Elegits - - - - - - -	5 0 0
LETTER of Attorney empowering any Perſon or Perſons to execute any Leaſe or Leaſes of Lands in *Ireland*, on the Part or Behalf of any Leſſor or Leſſee;	
If ſuch Letter of Attorney ſhall be limited to the executing of any Leaſe or Leaſes in which the annual Amount of the Rent reſerved, or to be reſerved, (any penal Rent, or any increaſed or reſerved Rent, in the nature of a penal Rent, not being included in ſuch Amount), ſhall not exceed 5*l.* and the Fine or Conſideration for the ſame ſhall not exceed 20*l.* -	2 0 0
And where ſuch Letter of Attorney ſhall not be limited -	10 0 0
LETTER of Attorney which ſhall be limited to any larger Rent or Fine, or which ſhall not ſpecify the Amount of the Rent or Fine to be reſerved or received on ſuch Leaſe - - - - -	10 0 0
LETTER of Attorney empowering any Perſon to execute any Deed or Deeds of Conveyance of Lands or Tenements in *Ireland*, where the Conſideration of ſuch Conveyance ſhall not exceed 100*l.* - -	2 0 0

SCHEDULE, PART I.	Duty. £	s.	d.
LETTER—*continued.*			
And where the Amount of such Consideration shall exceed 100l. or where the Amount of the Consideration shall not be expressed in such Letter of Attorney - -	10	0	0
And if any Letter of Attorney shall empower any Person to perform distinct or different Acts charged by this Schedule with separate Duties, then a Duty shall be payable as herein charged with respect to each such Act contained in such Letter of Attorney.			
LETTER of Licence from Creditor to Debtor - - -	0	10	0
LETTERS Patent.—See GRANT.			
LICENCE, Special, for Marriage, to be issued from the Court of Prerogative in *Ireland* - - - - -	5	0	0
LICENCE to be granted by any Archbishop, Bishop, Vicar General, or other competent Authority in *Ireland*, for the Non-residence of any Clergyman upon his Living - - - -	3	0	0
LICENCE of any kind, *not otherwise charged in this Schedule*, which shall pass the Seal of any Archbishop, Bishop, or other Ordinary, or of any Ecclesiastical Court in *Ireland* - - - -	1	19	9
Exemption from the preceding and all other Stamp Duties.			
Licences to Stipendiary Curates, where the annual Amount of the Stipend shall be specified, and also Licences to Parish Clerks and Parish Schoolmasters, whose respective Emoluments shall not exceed 100l. per Annum. And also Licences for Marriage; except Special Licences herein-before charged with a Duty of 5l.			
LICENCE to deal in or retail Stamps in *Ireland* - - -	2	0	0
LICENCE to insure against Fire - - - -	0	5	0
LICENCE to act as a Notary Public in the City and County of the City of *Dublin*, or within the City and Liberties of *Cork*, or within the Cities or Towns of *Waterford*, *Londonderry*, *Belfast*, or *Newry*, or within Five Miles of the said several Cities or Towns respectively - -	6	0	0
In any other Part of *Ireland* than those Parts before described -	3	0	0
LICENCE to keep one or more Printing Press or Presses - -	0	1	0
MARRIAGE LICENCE.—See LICENCE.			
MEMORIAL of any Deed of Conveyance, Will or Devise, which shall be registered or enrolled in the Public Office for registering of such Memorials, or entered in the Courts of Record in *Ireland*, except those otherwise hereby charged - - - - -	0	10	0
And for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which the same shall be written, after the first, a Duty of - - - -	0	10	0
MEMORIAL of the Assignment of a Judgment; for each Judgment assigned;			
The Penalty whereof shall not amount to 200l. - -	0	5	0
Amounting to 200l. and not amounting to 500l. -	0	10	0
Amounting to 500l. and not amounting to 1,000l. -	0	15	0
Amounting to 1,000l. and not amounting to 2,000l. -	1	0	0

SCHEDULE, PART I.	Duty. £	s.	d.
MEMORIAL—*continued.*			
Amounting to 2,000l. and not amounting to 4,000l. -	1	5	0
And where the ſame ſhall amount to 4000l. and upwards	2	0	0
And for every Piece of Vellum, Parchment, or Paper, upon which any ſuch Memorial ſhall be written, after the firſt, a Duty of	0	10	0
MEMORIAL of any Demiſe, or of any Agreement to demiſe -	0	2	6
MORTGAGE or other Security of or affecting any Lands, Eſtate, or Property, Real or Perſonal, whatſoever; alſo any Conveyance of any Lands, Eſtate, or Property whatſoever, in Truſt to be ſold or otherwiſe converted into Money, which ſhall be intended only as a Security, and ſhall be redeemable before the Sale or other Diſpoſal thereof, either by expreſs Stipulation or otherwiſe;			
Except where ſuch Conveyance ſhall be made for the Benefit of Creditors generally, or for the Benefit of Creditors ſpecified, who ſhall accept the Proviſion made for Payment of their Debts, in full Satisfaction thereof, or who ſhall exceed Five in Number.			
Alſo any Defeazance or Deed for defeating or making redeemable any Conveyance of any Lands, Eſtate, or Property whatſoever, which ſhall be apparently abſolute, but intended only as a Security.			
Alſo any Agreement, Contract, or Bond, accompanied with a Depoſit of any Title Deeds for making a Mortgage, or any ſuch other Security or Conveyance as aforeſaid, of any Lands, Eſtate, or Property compriſed in ſuch Title Deeds, or for pledging or charging the ſame as a Security.			
Where the ſame reſpectively ſhall be made as a Security for the Payment of any definite and certain Sum of Money advanced or lent at the Time, or previouſly due and owing, or forborne to be paid, being payable, and ſhall be executed by the Grantor or Grantors, not exceeding 100l. - - -	0	15	0
Exceeding 100l. and not exceeding 200l. - -	1	0	0
Exceeding 200l. and not exceeding 300l. - -	1	5	0
Exceeding 300l. and not exceeding 500l. - -	1	10	0
Exceeding 500l. and not exceeding 1,000l. - -	2	0	0
Exceeding 1,000l and not exceeding 2,000l. - -	2	10	0
Exceeding 2,000l. and not exceeding 3,000l. - -	4	0	0
Exceeding 3,000l. and not exceeding 4,000l. - -	6	0	0
Exceeding 4,000l. and not exceeding 5,000l. - -	8	0	0
Exceeding 5,000l. and not exceeding 10,000l. - -	10	0	0
Exceeding 10,000l. and not exceeding 15,000l. - -	12	0	0
Exceeding 15,000l. and not exceeding 20,000l. - -	15	0	0
Exceeding 20,000l. - - - - -	20	0	0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in ſuch Part of ſuch Mortgage or other Inſtrument, after the firſt Skin - - -	0	10	0
And where the ſame reſpectively ſhall be made as a Security for the Repayment of Money, to be thereafter lent, advanced, or paid, or which may become due upon an Account current, together with any Sum already advanced or due, or without, as the Caſe may be;			
If the total Amount of the Money ſecured, or to be ultimately recoverable thereupon, ſhall be uncertain and without any Limit - - - - -	20	0	0

SCHEDULE, PART I.	Duty.
MORTGAGE—*continued.*	£ s. d.
But if the Total Amount of the Money secured or to be ultimately recoverable thereupon, shall be limited not to exceed a given Sum - - - - - -	*The same Duty as on a Mortgage for such limited Sum.*
And where the same respectively shall be made as a Security for the Transfer or Re-transfer of any Share in any of the Government or Parliamentary Stocks or Funds, or in the Stocks and Funds of the Governor and Company of the Bank of *Ireland*, or of any other Company, in Consideration of Stock or Money advanced or lent at the Time, or previously due or owing, or forborne to be paid, being payable - - - -	*The same Duty as on a Mortgage for a Sum of Money equal to the Value of the Stock or Fund secured, according to the Average Price thereof on the Day of the Date of the Mortgage or other Instrument aforesaid, or on the last preceding Day on which an Average Price can be ascertained.*
And where the same respectively shall be made as a Security for the Payment of a Sum of Money, and also for the Transfer or Re-transfer of a Share in any of the Stocks or Funds, the said *ad valorem* Duty shall be charged in respect of each.	
And in case the same respectively shall be made as a Security for the Re-payment or Transfer, to different Persons, of separate and distinct Sums of Money, or Shares in any of the Stocks or Funds, the said *ad valorem* Duty shall be charged for and in respect of each separate and distinct Sum of Money or Share in any of the said Stocks or Funds therein specified and secured, and not upon the aggregate Amount thereof.	
MORTGAGE, &c. Any Transfer, Assignment, or Re-conveyance of any Mortgage, or of any such other Security as aforesaid, *(except otherwise charged)*, or of the Benefit thereof, or of the Money or Stock thereby secured in all Cases where the Person entitled to the Right of Redemption or Reversion shall not be made a Party to such Transfer, Assignment, or Re-conveyance, and also where the Persons who originally made the Mortgage or Security shall continue entitled to the Right of Redemption or Reversion, and shall be made a Party to such Transfer or Assignment, provided no further Sum of Money or Stock be added to the Principal Money or Stock already secured; and provided the original Mortgage, or such other Security to be assigned as aforesaid, shall have paid the *ad valorem* Duty granted by this Act, or the *ad valorem* Duty on Mortgages granted by an Act passed in the Fifty-fifth Year of His present Majesty's Reign, Chap. 78. intituled, "An Act to repeal the several Duties under the Care of the Commissioners, for managing the Stamp Duties in *Ireland*, and to grant new Duties in lieu thereof;"	
Where the Amount of the Sum originally secured shall not amount to 1,000l. - - - - - -	1 10 0
Where the Sum shall amount to 1,000l. and upwards	2 10 0
And in all other Cases such Transfer or Assignment shall be charged with the same Duty as an original Mortgage or other Security.	
Provided always, that where several distinct Deeds or Instruments falling within the Description of any of the Instruments hereby charged with the said *ad valorem* Duty on Mortgages, shall be	

	SCHEDULE, PART I.	Duty.

MORTGAGE—*continued.*

made at the ſame Time for ſecuring the Payment or Transfer of one and the ſame Sum of Money, or one and the ſame Share of any Stock or Fund before-mentioned; the ſaid *ad valorem* Duty if exceeding 1l. ſhall be charged only on one of ſuch Deeds or Inſtruments, and all the reſt ſhall be charged with the Duty to which the ſame may be liable under any more general Deſcription of ſuch Deeds or Inſtruments contained in this Schedule, and if required for the ſake of Evidence, all the reſt of ſuch Deeds or Inſtruments ſhall be alſo ſtamped with ſome particular Stamp for denoting or teſtifying the Payment of the ſaid *ad valorem* Duty on all the ſaid Deeds or Inſtruments being produced duly ſtamped with the Duties hereby charged thereon.

And where there ſhall be Duplicates of any Deed or Inſtrument chargeable with the ſaid *ad valorem* Duty on Mortgages exceeding 1l., one of them only ſhall be charged therewith, and the other or others ſhall be charged with the Duty to which the ſame may be liable under any more general Deſcription in this Schedule; and on the Whole being produced, duly ſtamped, as hereby required, the latter ſhall alſo be ſtamped with a particular Stamp, for denoting or teſtifying the Payment of the ſaid *ad valorem* Duty.

Exemptions from the ſaid ad valorem *Duty on Mortgages, &c. but not from any other Duty to which the ſame may be liable.*

Any Deed or other Inſtrument made in purſuance and conformably to any Agreement, Contract, or Bond, charged with, and which ſhall actually have paid the ſaid ad valorem *Duty, or the* ad valorem *Duty on Mortgages granted by the Act of the Fifty-fifth Year of His Majeſty's Reign before mentioned.*

Any Deed or other Inſtrument made for the further Aſſurance only of any Eſtate or Property already mortgaged, pledged, or charged as a Security by any Deed or Inſtrument which ſhall have paid the ſaid ad valorem *Duty hereby charged, or the* ad valorem *Duty on Mortgages impoſed by the Act of the Fifty-fifth Year of His Majeſty's Reign, before mentioned.*

Any Deed or other Inſtrument made as an additional or further Security for any Sum or Sums of Money, or any Share or Shares of any of the Stocks or Funds before mentioned, already ſecured by any Deed or Inſtrument which ſhall have paid the ſaid ad valorem *Duty hereby charged, or the* ad valorem *Duty on Mortgages charged by the ſaid Act of the Fifty-fifth Year of His ſaid Majeſty's Reign, ſhall be exempt from the ſaid* ad valorem *Duty hereby charged, ſo far as regards ſuch Sum or Sums of Money, or ſuch Share or Shares of any of the ſaid Stocks or Funds before ſecured, in caſe ſuch additional or further Security ſhall be made by the ſame Perſon or Perſons who made the original Security; but if any further Sum of Money or Stock ſhall be added to the principal Money or Stock already ſecured, or ſhall be thereby ſecured to any other Perſon, the ſaid* ad valorem *Duty ſhall be charged in reſpect of ſuch further Sum of Money or Stock, or in reſpect of the principal Money or Stock ſo ſecured to any other Perſon.*

And if neceſſary for the ſake of Evidence, the Deeds and Inſtruments hereby exempted from the ſaid ad valorem *Duty, ſhall be ſtamped with a*

SCHEDULE, PART I.	Duty. £	s.	d.
MORTGAGE—*continued.*			
particular Stamp for denoting or teſtifying the Payment of the ad valorem *Duty, upon all the Deeds and Inſtruments relating to the particular Tranſaction being produced, and appearing to be duly ſtamped with the Duties to which they are liable.*			
MORTGAGE or other Security, with a Conveyance of the Equity or Right of Redemption or Reverſion, or other Matter in the ſame Deed; *viz.*			
Where any Deed or Writing ſhall operate as a Mortgage or other Inſtrument hereby charged with the *ad valorem* Duty on Mortgages, and alſo as a Conveyance of the Equity or Right of Redemption or Reverſion of any Lands, Eſtate, or Property therein compriſed, to or in Truſt for, or according to the Direction of a Purchaſer, ſuch Deed or Writing ſhall be charged not only with the ſaid *ad valorem* Duty on Mortgages, but alſo with the *ad valorem* Duty herein-before charged on a Conveyance on the Sale of any Property; but where the Equity or Right of Redemption or Reverſion ſhall be thereby conveyed or limited in any other Manner, ſuch Deed or Writing ſhall be charged only as a Mortgage.			
And in all other Caſes, where a Mortgage or other Inſtrument hereby charged with *ad valorem* Duty on Mortgages, ſhall be contained in one and the ſame Deed or Writing, with any other Matter or Thing (except what ſhall be incident to ſuch Mortgage or other Inſtrument) ſuch Deed or Writing ſhall be charged with the ſame Duties, except the progreſſive Duty, as ſuch Mortgage or other Inſtrument, and ſuch other Matter or Thing, would have been ſeparately charged with, if contained in ſeparate Deeds or Writings.			
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, contained in ſuch Deed or Deeds, or Writing or Writings, after the firſt Skin or Sheet, a Duty of - -	0	10	0
NOTARIAL ACT, any whatſoever, not otherwiſe charged in this Schedule	0	5	0
And for every Sheet or Piece of Paper, Parchment, or Vellum upon which the ſame ſhall be written, after the Firſt, a Duty of - - - - -	0	5	0
ORDER for the Payment of Money.—See BILL OF EXCHANGE.			
PARDON or Remiſſion, *(except Pardon of or for any Crime or Offence paſſed in formâ pauperis)*, of or for any Crime or Offence, or of any Money or Forfeiture whatſoever, exceeding 50l. - - -	4	0	0
PARTITION of Lands or other Hereditaments, by Deed or Inſtrument of Partition, where no Sum of Money, or only a Sum under 300l. ſhall be paid, or agreed to be paid, for Equality of Partition - -	1	0	0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, contained in ſuch Deed, after the Firſt Skin or Sheet, a Duty of - - - -	0	10	0
And where a Sum of 300l. or upwards ſhall be paid or agreed to be paid for Equality of Partition - - -	*The ſame Duty as for a Conveyance on the Sale of Lands for a Sum of Money of equal Amount with the Money paid, or agreed to be paid, for Equality of Partition.*		

SCHEDULE, PART I.	Duty. £ s. d.
PARTITION—*continued.*	
And if the ſame ſhall be effected by mutual Conveyances in one Deed or Inſtrument, there ſhall be paid for ſuch Deed or Inſtrument - - - - -	*The ſame Duty as for a Conveyance on the Sale of Lands for a Sum of Money of twice the Amount of the Money paid, or agreed to be paid, for Equality of Partition.*
For every Sheet or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the firſt - - -	0 10 0
POLICY of Aſſurance or Inſurance, or other Inſtrument, by whatever Name the ſame ſhall be called, whereby any Inſurance ſhall be made upon any Life or Lives, or upon any Event or Contingency relating to or depending upon any Life or Lives;	
Where the Sum inſured ſhall not amount to 500l. - -	0 10 0
And where it ſhall amount to 500l. and not amount to 1,000l. -	1 0 0
And where it ſhall amount to 1,000l. and not amount to 3,000l.	1 10 0
And where it ſhall amount to 3,000l. and upwards - -	2 0 0
POWER of ATTORNEY.—See LETTER of ATTORNEY.	
PRESENTATION or Donation, which ſhall paſs the Great Seal of *Ireland*, or by any other Patron;	
To any Eccleſiaſtical Benefice, Dignity, Admiſſion, or Promotion, amounting to the Yearly Value of 100l. - -	5 0 0
And for every 100l. of the Yearly Value thereof, exceeding the Firſt 100l. a Year, a further Duty of - - -	5 0 0
The Value to be aſcertained by Certificate of the Archbiſhop or Biſhop, or Vicar General of the Dioceſe; provided always, that Two or more Benefices, epiſcopally united, ſhall be deemed one Benefice only.	
To any other Eccleſiaſtical Benefice, Dignity, Admiſſion, or Promotion whatſoever in *Ireland* - - -	10 0 0
PROCEEDING of any Kind to be enrolled.—See RELEASE.	
PROCURATION, Deed of, or other Inſtrument of - - -	0 10 0
For every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the Firſt Skin or Sheet - - -	0 10 0
PROMISSORY NOTE, whether in the Form of a Bank Note, Bank Poſt Bill, or otherwiſe, which ſhall be iſſued by the Governor and Company of the Bank of *Ireland*, or by any Banker or Bankers, who ſhall have regiſtered his or their Name or Names, or Firm, in Manner directed by Law, where the Sum therein expreſſed ſhall not amount to 5l. -	0 0 3
Shall amount to 5l. and not amount to 10l. - -	0 0 6
Shall amount to 10l. and not amount to 50l. - -	0 0 8
For Notes amounting to and exceeding 50l.— —See INLAND BILL.	
PROMISSORY NOTE, for the Payment of any Sum of Money by Inſtalments, or for the Payment of ſeveral Sums of Money, at different Days or Times, ſo that the whole of the Money to be paid ſhall be definite and certain - - - - - - -	*The ſame Duty as on a Promiſſory Note, for a Sum equal to the whole Amount of the Sums to be paid.*

	SCHEDULE, PART I.	Duty. £ s. d.
PROMISSORY NOTE—*continued.*		
	And the following Inſtruments ſhall be deemed and taken to be Promiſſory Notes, Drafts, or Orders for the Payment of Money within the Intent and Meaning of this Schedule; *viz.*	
	All Notes, Drafts, or Orders for the Payment of any Sum of Money, either in Caſh, or by a Bill or Bills, or Promiſſory Note or Notes, or for the Delivery of any ſuch Bill or Note, or Bills or Notes, or both, in Payment or Satisfaction of any Sum of Money, where ſuch Drafts or Orders ſhall require the Payment or Delivery to be made to the Bearer, or to Order, or to the Payee, or ſhall be delivered to the Payee, or ſome Perſon on his or her Behalf.	
	All Notes promiſing the Payment of any Sum or Sums of Money out of any particular Fund which may or may not be available, or upon any Condition or Contingency which may or may not be performed or happen if the ſame ſhall be made payable to the Bearer or to Order, and if the ſame ſhall be definite and certain, and not amount in the whole to Twenty Pounds.	
	All Receipts for Money depoſited in any Bank, or in the Hands of any Banker or Bankers, which ſhall contain any Agreement or Memorandum importing that Intereſt ſhall be paid for the Money ſo depoſited.	
	Exemptions from the Duties on Promiſſory Notes.	
	All Notes, promiſing the Payment of any Sum or Sums of Money out of any particular Fund, which may or may not be available; or upon any Condition or Contingency, which may or may not be performed or happen; where the ſame ſhall not be made payable to the Bearer or to Order, and alſo where the ſame ſhall be made payable to the Bearer or to Order, if the ſame ſhall amount to Twenty Pounds, or be indefinite.	
	And all other Inſtruments, bearing in any Degree the Form or Style of Promiſſory Notes, but which in Law ſhall be deemed ſpecial Agreements, except thoſe hereby expreſsly directed to be deemed Promiſſory Notes.	
	But ſuch of the Notes and Inſtruments here exempted from the Duty on Promiſſory Notes ſhall nevertheleſs be liable to the Duty which may attach thereon as Agreements or otherwiſe.	
PROTEST of any Bill of Exchange or Promiſſory Note for any Sum of Money not amounting to 50l.		0 5 0
Amounting to 50l. and not amounting to 200l.		0 6 0
Amounting to 200l. and upwards		0 10 0
PROTEST of any other Kind		0 5 0
PURCHASE DEED.—See CONVEYANCE on the Sale of Lands, &c.		
RECEIPT or Diſcharge for or upon the Payment of Money, or on the Delivery of any Check, Draft, Bill, or other Order, for any Sum of Money;		
Amounting to 2l. and not amounting to 10l.		0 0 2
Amounting to 10l. and not amounting to 20l.		0 0 4
Amounting to 20l. and not amounting to 50l.		0 0 8
Amounting to 50l. and not amounting to 100l.		0 1 0
Amounting to 100l. and not amounting to 200l.		0 2 0

SCHEDULE, PART I.	Duty. £	s.	d.
RECEIPT—*continued.*			
Amounting to 20ol. and not amounting to 50ol. -	0	3	0
Amounting to 50ol. and upwards - - -	0	5	0
And where any Sum of Money whatever shall be therein expressed or acknowledged to be received in full of all Demands -	0	5	0
Exemptions from the preceding Duties on Receipts.			
Receipts or Discharges given by any Agent for Money intrusted to him on Account of the Pay of the Army or Ordnance.			
Receipts or Discharges for Stamp Duties paid to the Receiver General of Stamp Duties, or for Sums paid to such Receiver General by reason thereof.			
Receipts or Discharges given by any Officer, Seaman, Marine, or Soldier, or their Representatives respectively, for or on account of the Wages, Pay, or Pension, due from the Navy Office, Army Pay Office, or Ordnance Office.			
Receipts for any Sum of Money paid for or on account of the Pension of the Widow of any Officer of His Majesty's Land Forces payable in Ireland.			
Receipts or Discharges given for the Consideration Money for the Purchase of any Share in any of the Government or Parliamentary Stocks or Funds, or the Stock or Funds of the Governor and Company of the Bank of Ireland, and for every Dividend paid on any Share of the said Stocks or Funds respectively.			
Receipts given for Money deposited in the Bank of Ireland, or in the House of any registered Banker or Bankers, to be accounted for on Demand, provided the same be not expressed to be received of or by the Hands of any other than the Person or Persons to whom the same is to be accounted for, except when the same is lodged for the Benefit of a Charity.			
Receipts or Discharges written upon Promissory Notes, Bills of Exchange, Drafts, or Orders for the Payment of Money, duly stamped according to the Laws in force at the Date thereof, or upon Bills of Exchange drawn out of, but payable in Ireland.			
Receipts or Discharges given upon Bills or Notes of the Governor and Company of the Bank of Ireland.			
Letters by the General Post acknowledging the safe Arrival of any Bills of Exchange, Promissory Notes, or other Securities for Money.			
Receipts or Discharges indorsed or otherwise written upon, or contained in, any Bond, Mortgage, or other Security, or any Conveyance, Deed, or Instrument whatever, duly stamped according to the Laws in force at the Date thereof, acknowledging the Receipt of the Consideration therein expressed, or the Receipt of any principal Money, Interest, or Annuity, thereby secured.			
Receipts or Discharges exempted from Stamp Duty by any Act of Parliament not expressly repealed in that respect.			
Receipts or Discharges by Deeds duly stamped according to the Laws in force at the Date thereof.			
Receipts or Discharges given for Drawbacks or Bounties for the Exportation of any Goods or Merchandize from Ireland.			
Receipts or Discharges for the Return of any Duties of Customs upon Certificates of over Entry.			
RECOGNIZANCE, Statute Merchant, and Statute Staple, entered into as a Security for any Sum or Sums of Money, Annuity or Annuities, or for the Transfer of any Government or Parliamentary Stock or otherwise - - - -	*The same Duty as on a Bond given for the like Purpose.*		

SCHEDULE, PART I.	Duty.
RECOGNIZANCE, Statute Merchant, and Statute Staple, entered into as a Security for the Performance of any Covenant, Contract, or Agreement, or for the due Execution of any Office, or to account for Money received, or to be received, or for indemnifying any Perſon or Perſons againſt any Matter or Thing - - - -	£ 1 0 0
RECOGNIZANCE, Statute Merchant or Statute Staple, and Entry of Record in any Court or Office, not herein otherwiſe charged - -	1 0 0
Exemptions.	
Recognizance taken before any Juſtice or Juſtices of the Peace. *Recognizances on Appeal from a Decree or Diſmiſs made or pronounced by any Aſſiſtant Barriſter in any County in Ireland, or the Chairman of Kilmainham, or by the Recorder of the City of Dublin.*	
RECONVEYANCE.—See MORTGAGE.	
REGISTER, or Entry of the Degree of a Barriſter at Law.—See ADMISSION.	
REGISTRY of Deeds or other Acts for Searches for ſame.—See DEED, MEMORIAL.	
RELEASE upon the Sale of any Property.—See CONVEYANCE.	
RELEASE, Conveyance, or Surrender of any Grant or Grants, or Office or Offices, and any Releaſe or other Deed or Inſtrument, or Proceeding whatever, *(except Indentures of Apprentices to Attornies or Proctors, and Aſſignments thereof, and Aſſignments of Judgments)*, which ſhall be enrolled of Record in any of the Courts in the City of *Dublin*, or in any Court of Record whatſoever, over and above all other Duties - -	1 0 0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the firſt - - - -	1 0 0
RELEASE or Diſcharge of Lands, or other Property, or otherwiſe, of and from any Legacy or Legacies, or of and from any Part of a Legacy, or of and from any Reſidue or Share of Reſidue of the Eſtate of any Teſtator or Inteſtate, falling under the Proviſions contained in an Act of the 54th Year of His preſent Majeſty's Reign, intituled "An Act to ſecure the Payment of Stamp Duties on Probates and Letters of Adminiſtration, and on Receipts for Property obtained by Legacy or Inteſtacy in *Ireland*," given to any Executor or Adminiſtrator who ſhall have complied with the ſeveral Proviſions required by Law in reſpect of ſuch Legacy or Legacies or Reſidue, and where the Duty or Duties payable thereon by Law ſhall have been duly paid and ſatisfied, provided a Certificate of the proper Officer for the Time being appointed by the Commiſſioners of Stamps for the Controlling of Legacy Duties, ſhall appear endorſed on ſuch Releaſe or Diſcharge;	
On the firſt Skin of ſuch Releaſe, over and above all other Duties	1 0 0
On each and every other Skin - - - - -	0 10 0
RELEASE or Diſcharge of Lands or other Property from any Legacy or Legacies, not falling under the Proviſions contained in the ſaid recited Act of the 54th Year of His Majeſty's Reign - -	*Such Duty or Duties as ſuch Legacy or Legacies were ſubject to at the time ſuch Legacy or Legacies became payable, notwithſtanding the then exiſting Duties may have been ſince repealed.*

SCHEDULE, PART I.	Duty. £	s.	d.
RENT Charge.—See ANNUITY and CONVEYANCE.			
RENUNCIATION upon the Sale of any Property.—See CONVEYANCE.			
REQUEST-NOTE, or Requiſition for any Permit required to be granted by any Officer of His Majeſty's Revenue, or other Perſon duly authorized to grant the ſame, relative to any exciſeable or other Goods, and on any Requeſt-Note or Requiſition for any Certificate of any ſuch Permit required by Law - - - - -	0	2	0
REVOCATION of any Uſe or Truſt, Uſes or Truſts, of or concerning Eſtates or Property, Real or Perſonal, where made by any Writing not being a Deed or Will - - - -	1	0	0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the firſt - - -	0	10	0
SETTLEMENT.—Any Deed or Inſtrument, whether voluntary or gratuitous, or upon any good or valuable Conſideration, other than a *bona fide* pecuniary Conſideration, whereby any definite and certain principal Sum or Sums of Money, or any Annuity (whether charged or chargeable on Lands or other Hereditaments, or not; or to be laid out in the Purchaſe of Lands or other Hereditaments, or not; and if charged or chargeable on Lands or other Hereditaments, whether to be raiſed at all Events or not;) or any definite or certain Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock or Funds of the Governor and Company of the Bank of *Ireland*, ſhall be ſettled, or agreed to be ſettled, upon or for the Benefit of any Perſon or Perſons, either in Poſſeſſion or Reverſion, either abſolutely or conditionally, or contingently, or for Life or other partial Intereſt, or in any other Manner whatſoever.			
If ſuch Sum or Sums of Money, or the Value of ſuch Share or Shares in all or any of the ſaid Stocks or Funds, or of any Annuity or Annuities, or of ſuch One or more of the ſaid Articles as ſhall be ſo ſettled, or agreed to be ſettled, ſhall not amount to 1,000l. - - - - -	1	15	0
And if the ſame ſhall amount to 1,000l. and not amount to 2,000l.	2	0	0
And if the ſame ſhall amount to 2,000l. and not amount to 3,000l.	3	0	0
And if the ſame ſhall amount to 3,000l. and not amount to 4,000l.	4	0	0
And if the ſame ſhall amount to 4,000l. and not amount to 5,000l.	5	0	0
And if the ſame ſhall amount to 5,000l. and not amount to 7,000l.	7	0	0
And if the ſame ſhall amount to 7,000l. and not amount to 9,000l.	9	0	0
And if the ſame ſhall amount to 9,000l. and not amount to 12,000l.	12	0	0
And if the ſame ſhall amount to 12,000l. and not amount to 15,000l.	15	0	0
And if the ſame ſhall amount to 15,000l. and not amount to 20,000l.	20	0	0
And if the ſame ſhall amount to 20,000l. or upwards - -	25	0	0
The Value of ſuch Annuity to be aſcertained by the Tables appended to the before recited Act paſſed in the Fifty-fourth Year of His Majeſty's Reign, intituled 'An Act to ſecure the Payment of Stamp Duties on Probates and Letters of Adminiſtration, and on Receipts for Property obtained by Legacy or Inteſtacy in *Ireland*,' and as therein deſcribed, and any ſuch Annuity to be taken as a Sum to that Amount in aſcertaining ſuch *ad valorem* Duty as above charged.			
Exemptions from the preceding ad valorem Duties on Settlements.			
Bonds, Mortgages, and other Securities operating as Settlements if chargeable with the ad valorem Duties on Bonds and Mortgages herein-before granted.			

SCHEDULE, PART I.	Duty. £ s. d.
SETTLEMENT—*continued.*	
Deeds or Inſtruments of Appointment or Apportionment, in Execution of Powers given by any previous Settlement, Deed, or Will, to or in Favour of Perſons ſpecially named or deſcribed as the Object of ſuch Powers.	
Deeds or Inſtruments merely declaring the Truſts of any Money or Stock purſuant to any previous Settlement, Deed, or Will, or for ſecuring any Gifts or Diſpoſitions made by any previous Settlement, Deed, or Will, where ſuch Deed or Settlement ſhall have paid the ad valorem Duties granted by this Act, or by the ſaid before recited Act of the 55th Geo. III.	
Wills, Teſtaments, or Teſtamentary Inſtruments, and Diſpoſitions Mortis Cauſâ, of every Deſcription.	
SURRENDER upon the Sale of any Lands or other Property.— —See CONVEYANCE.	
SURRENDER (not otherwiſe charged in this Schedule, nor expreſsly exempted from all Stamp Duties), of any Term or Terms of Years, or of any Freehold or uncertain Intereſt in any Lands or Hereditaments	1 0 0
For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, after the firſt - - - -	0 10 0

SCHEDULE;—PART THE SECOND.

Containing the Duties on LAW, EQUITY, and other PROCEEDINGS.

Which Duties are to be paid and payable for and in reſpect of every Skin, Sheet, or Piece of Vellum, Parchment, or Paper, upon which the ſeveral Inſtruments, Matters, and Things, herein charged ſhall be reſpectively written or printed; except where the Duties are impoſed according to the Number of Words therein contained, or are expreſsly charged in any other Manner.

And all the Inſtruments, Matters, and Things, herein charged with a Duty, in reſpect of every Skin, Sheet, or Piece of Vellum, Parchment, or Paper, upon which the ſame ſhall be written or printed, ſhall reſpectively be written or printed upon Vellum, Parchment, or Paper, and in ſuch and the ſame Manner and Form, as the like Inſtruments, Matters, or Things, have been heretofore accuſtomed to be, or are now uſually written or printed *(except otherwiſe directed)*.

And where a Court of Law or Equity is mentioned generally, the ſame ſhall be taken to mean not only the Four Courts in the City of *Dublin*, but alſo any other Court in *Ireland* holding Plea, where the Debt or Damage ſhall exceed Forty Shillings.

PART THE SECOND.	Duty. £	s.	d.
I. PROCEEDINGS in the Court of Admiralty in *Ireland*.			
AFFIDAVIT to be filed, read, or uſed in the ſaid Court - - -	0	2	0
ALLEGATION or Petition in the ſaid Court, on each and every Sheet containing any Quantity of Words - - - - - -	0	4	0
ANSWER in the ſaid Court, on each and every Sheet containing any Quantity of Words - - - - - -	0	4	0
APPEAL from any definitive Sentence or final Decree, or from any Interlocutory Decree or Order of the ſaid Court - - - -	10	0	0
APPEARANCE, on the Entry of, for each Defendant - -	0	4	0
ATTACHMENT iſſuing out of the ſaid Court - - -	1	2	6
BAIL BOND, or Recognizance, taken in the ſaid Court, or by Commiſſion from the ſame, where the Sum inſerted therein ſhall not exceed 50l.	0	5	0
And where the Sum inſerted therein ſhall exceed 50l. and ſhall not exceed 150l. - - - - - -	0	10	0
And where the ſame ſhall exceed 150l.	0	15	0
CITATION, Monition, or Warrant iſſuing out of the ſaid Court, including ſuch Summons as may iſſue for the Attendance of any Witneſs, on each and every Copy thereof, ſerved on any Party - - -	0	5	0
COMMISSION iſſuing out of the ſaid Court - -	0	10	0
COPY, atteſted or otherwiſe, iſſuing out of the ſaid Court, of any Affidavit filed, read, or uſed in the ſaid Court - -	0	0	3

SCHEDULE, PART II.	Duty. £	s.	d.
COPY, attested or otherwise, issuing out of the said Court, of any Libel, Allegation, Answer, Interrogatories, Depositions, or Inventory, filed in the said Court, for each and every Sheet, containing any Quantity of Words	0	1	0
COPY, attested or otherwise, issuing out of the said Court, of any Interlocutory Decree or Order, or of any definitive Sentence or final Decree made in the said Court	0	5	0
COPY, attested or otherwise, issuing out of the said Court, of any Rule or Order made or given on any Petition or Motion, or otherwise, whether such Rule or Order shall be made in open Court or otherwise	0	1	0
DECREE, Sentence, or Order Interlocutory, save those having the force of a definitive Sentence, made in the said Court	0	10	0
DECREE, Sentence, or Order Interlocutory, having the Force or Effect of definitive Sentence	1	0	0
DEPOSITIONS taken in the said Court, or by Commission from the same, for each and every Skin of Parchment containing any Quantity of Words	0	4	0
EXCEPTIONS of any Kind whatsoever, upon each and every Sheet of Paper or Skin of Parchment on which the same shall be written, containing any Quantity of Words	0	4	0
EXEMPLIFICATION, under the Seal of the said Court, of any Record or Proceeding therein	0	15	0
INTERROGATORIES filed or exhibited in the said Court, for each and every Skin of Parchment, or Sheet of Paper, containing any Quantity of Words	0	4	0
INVENTORY filed or exhibited in the said Court	0	4	0
LIBEL filed or exhibited in the said Court	0	4	0
MONITION issuing out of the said Court	0	5	0
RECOGNIZANCE.—See BAIL BOND.			
RELAXATION of any Attachment or Inhibition issued out of the said Court	1	0	0
RELEASE issuing out of the said Court	0	1	0
RULE or ORDER made or given on any Petition or Motion, or otherwise, whether such Rule or Order shall be made in open Court or otherwise	0	1	0
SENTENCE definitive, or final Decree, of the said Court	1	0	0
SENTENCE Interlocutory	0	10	0
WARRANT.—See CITATION.			
Exemptions from the preceding and all other Stamp Duties. *All Process and other Proceedings whatsoever, taken by or on Behalf of Seamen, in Suits for Recovery of Seamen's Wages.*			
II. PROCEEDINGS in the Ecclesiastical Courts, and in the High Court of Delegates, in Ecclesiastical Matters, in *Ireland*.			
AFFIDAVIT to be filed, read, or used in any of the said Courts	0	2	0
ALLEGATION in any of the said Courts	0	4	0

SCHEDULE, PART II.	Duty. £ s. d.
ANSWER in any of the ſaid Courts - - - - -	0 4 0
APPEARANCE; on the Entry of each Appearance in the Court of Prerogative, and in the Conſiſtorial Court in *Dublin*, for each and every Defendant named in ſuch Entry - - - -	0 4 0
APPEARANCE in any other Eccleſiaſtical Court in *Ireland*; on the Sheet or Piece of Paper on which the Appearance of each Defendant ſhall be entered, and not on the Entry thereof - - - -	0 2 6
APPEAL from any definitive Sentence or final Decree, or from any interlocutory Decree or Order of the Prerogative Court, or from the Metropolitan Side of any Archiepiſcopal Court - - - -	10 0 0
APPEAL from any Dioceſan Court, or from the Conſiſtorial Side of any Archiepiſcopal Court, except Appeals in Suits for Tithes - -	5 0 0
CITATION, primary, iſſuing out of any of the ſaid Courts, not otherwiſe charged - - - - - -	0 4 6
CITATION, not primary, iſſuing out of any of the ſaid Courts, not otherwiſe charged - - - - - -	0 5 0
CITATION in any Suit for Tithes - - - - -	0 11 0
COMMISSION iſſuing out of the ſaid Courts, not herein otherwiſe particularly charged - - - - - -	0 7 6
COPY, atteſted or otherwiſe, iſſuing out of the ſaid Courts, of any Affidavit filed, read, or uſed in any of the ſaid Courts - - - -	0 0 3
COPY, atteſted or otherwiſe, iſſuing out of the ſaid Courts of any Inventory filed or exhibited in any of the ſaid Courts, for each Sheet containing any Quantity of Words - - - - -	0 5 0
COPY of any Citation, Monition, Mandate, Prohibition, Summons, or Requiſition, iſſuing out of any of the ſaid Courts, for Service on any Party Impugnant, or other Party, on any Proctor or other Perſon on Behalf of ſuch Party, except otherwiſe charged or expreſsly exempted from Duty	0 5 0
COPY of every Citation in Suits for Tithes - - - -	0 1 0
COPY, atteſted or otherwiſe, iſſuing out of the ſaid Courts, of any other Proceſs, of what Nature or Kind ſoever - - -	0 5 0
COPY, atteſted or otherwiſe, iſſuing out of the ſaid Courts, of any Libel, Allegation, Anſwer, Interrogatories, or Depoſitions filed or exhibited in any of the ſaid Courts, for each and every Skin of Parchment, or Sheet of Paper, containing any Quantity of Words - - - -	0 1 0
COPY, atteſted or otherwiſe, iſſuing out of any of the ſaid Courts, of any Interlocutory Decree or Order, or of any definitive Sentence, or final Decree, of any of the ſaid Courts - - - -	0 5 0
COPY, atteſted or otherwiſe, iſſuing out of the ſaid Courts, of any Rule or Order made or given on any Petition or Motion, or otherwiſe, whether ſuch Rule or Order ſhall be made in open Court or otherwiſe, and not otherwiſe charged - - - - -	0 1 0
DECREE final, or definitive Sentence, or any Order Interlocutory, having the Force of a definitive Sentence, in any of the ſaid Courts, not otherwiſe charged - - - - - -	0 10 0

SCHEDULE, PART II.	Duty. £	s.	d.
DECREE final, or definitive Sentence, or any Order Interlocutory, having the Force of a definitive Sentence, in any of the ſaid Courts, in Suits for Recovery of Tithes	0	1	0
DEPOSITIONS taken in any of the ſaid Courts, or by Commiſſion from the ſame	0	5	0
DISMISS	0	7	6
EXCEPTION to Allegation, Libel, Anſwer, Depoſition, Report, or other Pleading, upon each and every Sheet of Paper, or Skin of Parchment, containing ſuch Exception or Exceptions	0	5	0
EXEMPLIFICATION under the Seal of any of the ſaid Courts, of any Record or Proceeding therein	1	10	0
INHIBITION iſſuing out of any of the ſaid Courts	0	10	0
INTERROGATORIES filed or exhibited in any of the ſaid Courts	0	4	0
INVENTORY filed or exhibited in any of the ſaid Courts	0	5	0
LIBEL filed or exhibited in any of the ſaid Courts	0	4	0
MANDATE iſſuing out of the ſaid Courts	0	5	0
MONITION iſſuing out of any of the ſaid Courts	0	5	0
ORDER.—See RULE.			
PETITION, on the Entry of each, in the High Court of Delegates, in the Courts of Prerogative and Conſiſtorial Courts in *Dublin*, except in Suits for Tithes or otherwiſe	0	3	0
PETITION, in any other Eccleſiaſtical Court, except in Suits for Tithes on the Sheet or Piece of Paper on which the ſame ſhall be written	0	3	0
PETITION in any Eccleſiaſtical Court in any Suit for Tithes	0	1	0
PROCESS of Contempt for not appearing, or for not anſwering, on each	0	5	0
PROCESS of whatſoever other Nature or Kind ſoever, not otherwiſe charged, that ſhall iſſue out of the ſaid Courts	0	5	0
RELEASE of any Kind relating to any Proceeding carrying on in the ſaid Courts, not otherwiſe charged	0	10	0
RENUNCIATION of any Kind	0	10	0
REQUISITION	0	7	6
RULE or ORDER, on the Entry thereof, made or given on any Petition or Motion in the High Court of Delegates, and in the Court of Prerogative and Conſiſtorial Court in *Dublin*, whether ſuch Rule or Order ſhall be made in open Court, or otherwiſe	0	1	0
RULE or ORDER made in any other Eccleſiaſtical Court, on each Sheet or Piece of Paper on which the ſame ſhall be written	0	1	0
SENTENCE Interlocutory	0	10	0
SENTENCE Definitive, or Final Decree or Order having the Force thereof, of any of the ſaid Courts	0	10	0
Exemptions from the preceding Stamp Duties.			
All Proceedings in Suits for Tithes, except where expreſsly charged in the foregoing Schedule.			

SCHEDULE, PART II.	Duty. £ s. d.
III. PROCEEDINGS in the Courts of Law and Equity in *Dublin*, and in all other Courts in *Ireland* holding Plea, where the Debt or Damage ſhall exceed Forty Shillings.	
ACTIONS in the Courts of the Lord Mayor and the Sheriffs of *Dublin*, and in the Courts of all Corporations, and in all other Courts in *Ireland* holding Plea, where the Debt or Damage exceeds Forty Shillings; on each Action or Plaint, except where the Debt or Damage claimed or demanded ſhall not exceed Forty Shillings - - -	0 1 0
AFFIDAVIT, Affirmation, or Depoſition, not hereby otherwiſe charged or expreſsly exempted, taken before any Perſon or Perſons authorized by Law to take the ſame - - - - -	0 2 0
AFFIDAVIT made to enter a Fine, or to ground any Application againſt a Coroner or Sheriff - - - - -	0 5 0
ANSWER in any Court of Equity - - - -	0 4 0
APPEARANCE (on the Entry of any) in any of the Courts held in *Dublin*, to any Action or Suit in any ſuch Court, holding Plea where the Debt or Damage exceeds Forty Shillings, by any Six Clerk, Attorney, Solicitor, or other Agent, for each and every Defendant named in ſuch Entry - - - - - -	0 4 0
APPEARANCE in any other Court, on the Sheet or Piece of Paper, on which the Appearance of each Defendant ſhall be written - -	0 2 0
ASSIGNMENT of a Bail Bond by any Sheriff or other Officer - -	0 4 0
ASSIGNMENT of Judgments.—See GENERAL SCHEDULE, PART I.	
BAIL Common, to be filed in any Court of Law - - -	0 1 0
BAIL Special, to be filed in any Court of Law - - -	0 1 0
BAIL BOND taken by any Sheriff or other Officer - - -	0 4 0
BANKRUPT'S Certificate; the Confirmation thereof, by the Lord Chancellor, or by the Lord Keeper, or Commiſſioners for the Cuſtody of the Great Seal - - - - - -	0 2 6
BILL filed in any Court of Equity - - - -	0 4 0
CERTIFICATE by any Maſter of the High Court of Chancery, or by His Majeſty's Remembrancer of the Court of Exchequer, or his Deputy, of any Default of any Perſon, in any Suit, or Proceeding before them	0 5 0
CERTIFICATE of the Number of Stamps appearing on the Face of any Pleading in the Court of Chancery, or in the Equity Side of the Court of Exchequer - - - - - -	0 1 0
CHARGE or Diſcharge filed in any Court of Equity - - -	0 1 0
COMMISSION to take Affidavits, or Special Bail, out of any Court of Law or Equity - - - - - -	1 5 0
COMMISSION of Bankrupt - - - - -	0 10 0
COMMISSION of Lunacy - - - - -	1 0 0
COMMISSION out of any Court of Law or Equity, for the Examination of Witneſſes, or taking Depoſitions - - - -	0 10 0

SCHEDULE, PART II.	Duty. £	s.	d.
COMMISSION of any other Kind, out of any Court of Law or Equity, except Commissions of the Peace	0	10	0
COPY attested of any Charge or Discharge filed in any Court of Equity	0	1	0
COPY attested of any Account or Report filed in any Cause in the Court of Chancery, or in the Equity or Revenue Side of the Court of Exchequer	0	3	0
COPY of any Account or Report filed in Chancery in the Matter of any Minor or Lunatic	0	2	6
COPY or Extract, attested or otherwise, of any Accounts issued by the Accountants General of the Courts of Chancery and Exchequer, in any Suit or Matter whatsoever, on each and every Sheet or Piece of Paper on which the same may be written	0	3	0
COPY attested, or otherwise, issuing from any Public Office, of any Affidavit therein filed, which Copy shall be read or used in any Court of Law or Equity, except in Actions or Suits, where the Debt or Damage or Thing claimed and demanded, shall not exceed the Amount or Value of Forty Shillings	0	0	3
COPY attested of any Affidavit made to enter a Fine, or to ground any Application against a Sheriff or Coroner	0	0	6
COPY attested, or otherwise issuing from any Public Office, of any Bill, Answer, Demurrer, Plea, Replication, Rejoinder, or other Pleading, or of any Interrogatories or Depositions by Commission or otherwise in any Court of Equity	0	0	4
COPY issuing from any Public Office, of any Declaration in Ejectment, or other Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading whatsoever, in any Court of Law	0	0	4
COPY of any Record to be furnished to any of the Judges, for hearing of Causes in Error in the Court of Exchequer Chamber, or in the Court of Delegates	0	0	4
COPY attested, or otherwise, issuing from any Public Office of Interrogatories or the Depositions or Answers thereto, in any Court of Law	0	0	4
COPY issuing from any Public Office, of any Rule or Order, made or given on any Petition or Motion, or otherwise, in any of the Superior Courts of Law or Equity, or in any other Court in *Ireland* holding Plea, where the Debt or Damage shall exceed Forty Shillings, whether such Rule or Order shall be made in Open Court, or by any Judge or other Officer of such Courts respectively, by way of a Fiat for an Order	0	1	0
COPY of any Summons whereby the Defendant or Defendants shall be required to appear or answer to the Plaintiff's Bill, or to appear before any Recorder, Chairman, Assistant Barrister, Seneschal, or Steward of a Manor, or other Judge or Officer, in any Proceeding in a summary Way by Civil Bill, save and except Seneschals or Stewards of a Manor holding Plea, where the Debt or Damage shall not exceed Forty Shillings.	0	1	2
COPY or Extract, attested or otherwise, made by any Officer or Clerk, in or belonging to any of the Public Offices, of any Record, Report, or Proceeding whatever, in any Court of Law or Equity in *Ireland*, or in any Public Office, and not otherwise charged in this Schedule, except the Certificates of the Entry of Appearances of Petitions, or of the Entry or Satisfaction of any Judgment or Judgments			

SCHEDULE, PART II.	Duty. £	s.	d.
COPY atteſted, or otherwiſe, iſſuing out of any Public Office, of any Decree, Diſmiſſion, or Order, made in or by the Court of Chancery -	0	4	6
COPY atteſted, or otherwiſe, iſſuing out of any Public Office, of any Decree, Diſmiſſion, Order, or Award, made in or by the Court of Exchequer - - - - - - -	0	4	6
COPY of any Writ, Mandate, or other Proceſs whatſoever, not otherwiſe charged in this Schedule, which ſhall iſſue out of or paſs the Seal of any of the Courts of *Dublin*, for Service on any Party - -	0	0	6
CROWN BONDS, Search for, commonly called a Negative Search for Crown Bonds, or any other Bonds lodged in any Public Office, or in any Court in *Ireland*, iſſuing from any ſuch Office, againſt any Perſon, whether ſuch Search ſhall contain any Extract of any ſuch Bond or otherwiſe;			
On the Officer's Certificate ſubſcribed thereto for each Perſon, as to whom ſuch Search ſhall be made - - -	0	10	0
CROWN BONDS, Search for, commonly called a Common Search for Crown Bonds, or other Bonds iſſuing from any of the Public Offices belonging to any Court in *Ireland*, or otherwiſe, whether ſuch Search ſhall contain any Extract of any ſuch Bond or otherwiſe, and whether ſuch Search ſhall be ſigned by or on Behalf of any Officer or Clerk of ſuch Public Office; for each Perſon as to whom ſuch Search ſhall be made - - - - - - - - -	0	3	0
CUSTODIAM under the Seal of the Exchequer, grounded on Outlawry in any Civil Action - - - - - -	0	10	0
CUSTODIAM, Search for, the ſame Duties as on Searches for Crown Bonds.			
DECLARATION in any Court of Law - - - - -	0	4	0
DECREE or Diſmiſſion made in or by the High Court of Chancery, written on Paper and ſigned by the proper Officer - - -	0	4	6
DECREE or Diſmiſſion made in or by the Court of Exchequer, written on Paper and ſigned by the proper Officer - - - -	0	4	6
DECREE which ſhall be made or pronounced by, or any Warrant which ſhall iſſue under the Hand and Seal, or Hand only, of any Recorder, Chairman, Aſſiſtant Barriſter, Town Clerk, or Seneſchal, or by any Judge of Aſſize, or other Judge whatſoever, in Cauſes heard by Civil Bill, except Decrees by any Seneſchal or Steward of a Manor where the Debt or Damages do not exceed Forty Shillings;			
Where the Sum decreed ſhall be under 5l. - - -	0	2	0
And where the Sum decreed ſhall amount to 5l. and not amount to 10l. - - - - - - -	0	4	6
And where the Sum decreed ſhall amount to 10l. or upwards -	0	7	6
DECREE.—Renewal of a Decree or Diſmiſs, by whomſoever made, on any Proceeding by Civil Bill, ſave as aforeſaid - - -	0	1	6
DEMURRER in any Court of Law - - - - -	0	4	0
DEMURRER in any Court of Equity - - - - -	0	4	0
DEPOSITIONS taken by virtue of a Commiſſion out of any Court of Equity *(except the Paper Drafts thereof before the ſame are ingroſſed)* - -	0	4	0
DEPOSITIONS in anſwer to any Interrogatories in any Court of Law -	0	4	0

SCHEDULE, PART II.	Duty. £	s.	d.
DISMISS made or pronounced by any Recorder, Chairman, Assistant Barrister, or Judge of Assize	0	4	0
DISMISS made or pronounced by any Seneschal or Steward of any Manor in any Proceeding by Civil Bill, save as aforesaid	0	1	6
ENROLLMENT of any Proceeding.—See RELEASE in the First Part of this Schedule.			
EXCEPTIONS filed in any Court of Equity, for each Exception, whether alone or joined with any others or other	0	5	0
EXCEPTIONS filed in the Matter of any Bankrupt or Lunatic	0	5	0
EXEMPLIFICATION, under the Seal of any Court of Law or Equity whatever, of any Record or Proceeding therein (except Exemplifications under the Great Seal, charged in the First Part of this Schedule)	0	15	0
GRANT of the Custody of the Person or Estate of any Lunatic.—See COMMISSION of LUNACY.			
INDENTURES or Chirograph of a Fine levied in any Court, for each Part or Indenture	0	10	0
INQUISITION taken by or before any Sheriff or his Deputy, or by or before any Coroner or Elisor, in any Action at Law, or under any Act of Parliament	0	10	0
INQUISITION to be enrolled, of any Kind, for each Sheet or Piece of Paper or Parchment on which the same may be written or ingrossed	1	0	0
INTERROGATORIES in any Court of Law	0	4	0
INTERROGATORIES in any Court of Equity, or in any Matter of Bankruptcy or Lunacy	0	4	0
JUDGMENT Interlocutory, in any Court of Law in *Ireland*	0	5	0
JUDGMENT (not Interlocutory), on the Entry thereof in any of the superior Courts at *Dublin*;			
For any Sum under 100l.	0	6	8
For 100l. and not exceeding 200l.	0	11	0
And for every 100l. after the Sum of 200l. a further Duty of	0	0	6
Where the Sum in such Judgment shall exceed 200l. or any progressive Sum of 100l. each, by any fractional Part of 100l. for such fractional Part	0	0	6
JUDGMENTS, Search for, commonly called a Negative Search for Judgments appearing on Record in any Court in *Ireland* against any Person, issued from any of the Public Offices of any Court in *Ireland*, whether such Search shall contain any Extract or Extracts of any Judgment or not, on the Officer's Certificate subscribed thereto, for each Person as to whom such Search shall be made	0	10	0
JUDGMENTS, Search for, commonly called a Common Search for Judgments issuing from any of the Public Offices of any Court in *Ireland*, whether such Search shall contain any Extract of any Judgment or Judgments, or not, or whether such Search shall be signed by or on Behalf of any Officer or Clerk of any such Public Office, for each Person against whom such Search shall be made	0	3	0
JUDGMENT.—See ASSIGNMENT and MEMORIAL.			

SCHEDULE, PART II.	Duty. £	s.	d.
LETTERS of Guardianſhip under the Great Seal of *Ireland* - -	1	0	0
ORDER or Rule made or given in any of the Courts at *Dublin*, whether ſuch Rule or Order ſhall be made in open Court on Motion, or by any Judge of ſuch Courts reſpectively in his Chamber, by way of Fiat for an Order, or otherwiſe, or whether the ſame be iſſued or not, except on Petitions; For the Entry of every ſuch Rule or Order in the Book kept by the Clerk of the Rules, or other Officer of any Court in *Dublin* for that Purpoſe, whether written on One or more Sheets or Leaves - - - - - -	0	1	0
ORDER or Rule made or given in any other Court in *Ireland* holding Plea, where the Debt or Damage doth exceed 40s. whether ſuch Rule or Order ſhall be made in open Court on Motion, or by any Judge of ſuch Courts reſpectively in his Chamber, by way of Fiat for an Order or otherwiſe, or whether the ſame ſhall be iſſued or not - - Except ſuch as ſhall be made on the Application of any Priſoner or Inſolvent Debtor.	0	1	0
PETITION, on the Entry of, in any Suit in any of the Courts at *Dublin*, as alſo in all Matters of Bankruptcy, of Lunacy, of Minors, and in all other Matters preſented to the Court of Chancery or to the Lord Chancellor, or to the Commiſſioners for the Cuſtody of the Great Seal - - - - - - - - -	0	4	6
PETITION in any other Court, not otherwiſe charged, on each Sheet or Piece of Paper on which the ſame ſhall be written - - -	0	3	0
PLEA in any Court of Law - - - - - -	0	4	0
PLEADING of any Kind, in any Court of Law or Equity, *not otherwiſe charged in this Schedule* - - - - -	0	4	0
POSTEA - - - - - - - - -	0	10	0
PROCESS, commonly called Proceſs of Contempt, on each, not to contain more than Four Defendants - - - - -	0	1	0
PROCESS of Contempt, on the Entry of each and every Proceſs for not appearing, or for not anſwering, which ſhall be entered in the Courts of Chancery or Exchequer, for each Defendant - - -	0	2	0
RECORD of Niſi Prius - - - - -	0	10	0
RECOGNIZANCE conditioned for the Payment of any Money, or for the Performance of any Covenant or Agreement entered into during the Progreſs of any Proceedings in any Court of Law or Equity - -	0	10	0
RECOGNIZANCE on any Appeal from any Decree or Diſmiſs, by whomſoever made or pronounced, in any Proceeding by Civil Bill - -	0	2	6
RECOGNIZANCE, Search for, commonly called a Negative Search for Recognizances appearing on Record in the Court of Chancery, or in the Equity or Revenue Side of the Court of Exchequer in *Ireland*, againſt any Perſon, whether ſuch Search ſhall contain any Extract or Extracts of any Recognizance or Recognizances or otherwiſe, on the Officer's Certificate ſubſcribed thereto, for each Perſon as to whom ſuch Search ſhall be made - - - - -	0	10	0

SCHEDULE, PART II.	Duty. £	s.	d.
RECOGNIZANCE, Search for, commonly called a Common Search for Recognizances iſſuing from the Court of Chancery, or the Revenue or Equity Side of the Court of Exchequer in *Ireland*, againſt any Perſon, whether ſuch Search ſhall contain any Extract or Extracts of any ſuch Recognizance or Recognizances or otherwiſe, for each Perſon as to whom ſuch Search ſhall be made - - - -	0	3	0
REJOINDER in any Court of Law - - -	0	4	0
REJOINDER in any Court of Equity - - -	0	4	0
REPLICATION in any Court of Law - - - -	0	4	0
REPLICATION in any Court of Equity - - - -	0	4	0
REPORT made by any Maſter of the High Court of Chancery, or by His Majeſty's Remembrancer in the Court of Exchequer, or his Deputy -	0	1	0
RULE or Order.—See ORDER and COPY ORDER.			
RULES to plead and reply, and all other Rules, of any of the ſaid Courts at *Dublin*, not iſſued as above-mentioned, but which ſhall be entered in the Books kept by the Clerk of the Rules, or other Officer for that Purpoſe, for the Entry of every ſuch Rule - - - -	0	1	0
SEARCHES.—See CROWN BONDS, CUSTODIAMS, JUDGMENTS, RECOGNIZANCES, and the Firſt Part of this Schedule for REGISTERED DEEDS.			
SUBPŒNA.—See WRIT.			
SUMMONS, or Proceſs, whereby the Defendant or Defendants ſhall be required to appear or anſwer the Plaintiff's Bill, or to appear before any Recorder, Chairman, Aſſiſtant Barriſter, Seneſchal, or Steward of a Manor-Court, or other Judge or Officer, in any Proceeding in a ſummary Way by Civil Bill - - - - - -	0	0	2
Save and except Seneſchals and Stewards of a Manor holding Plea where the Debt or Damage ſhall not exceed Forty Shillings.			
For the Duty on the Copy of the ſame.— —See COPY of any SUMMONS.			
SUMMONS iſſued by any Judge of any of the Superior Courts of Law -	0	2	0
SUMMONS iſſued by any Judge of a Court of Equity - - -	0	2	0
Except ſuch as ſhall be iſſued on the Application of any Priſoner or Inſolvent Debtor.			
WARRANT or Summons iſſued by any Maſter of the High Court of Chancery, or by His Majeſty's Remembrancer of the Court of Exchequer or his Deputy, or by any of the Chief or Deputy Prothonotaries of the Courts of King's Bench and Common Pleas, or by the Chief or Deputy Clerk of the Pleas in the Exchequer, or by any of the Chief or Deputy Regiſtrars of the Court of Chancery or Court of Exchequer, or by any other Officer or Officers of any Court of Law or Equity, or in any other Court in *Ireland*, not otherwiſe charged or expreſsly exempted from Stamp Duty, for the Purpoſe of proceeding to ſettle any Decree or Proceeding on any Order of Reference, or taxing Coſts, or any other Purpoſe for which Summonſes or Warrants are uſually iſſued by ſuch Officers reſpectively - - - - -	0	1	0
WARRANT to any Attorney to enter up a Judgment or ſatisfy a Judgment entered of Record in the Courts of King's Bench, Common Pleas, or Exchequer in *Dublin*, or elſewhere - - - - -	0	2	6

SCHEDULE, PART II.	Duty.
WARRANT of Attorney or Conſent, or other Writing, to vacate any Recognizance entered into in the Court of Chancery or in the Equity Side of the Court of Exchequer, or any Order obtained to vacate the ſame - - - - -	0 5 0
WRIT of Appeal - - - - -	1 0 0
WRIT of Covenant for levying a Fine - - - -	2 0 0
WRIT of Entry for ſuffering a Common Recovery - - -	2 0 0
WRIT of Error, or Certiorari, on any Appeal in any Civil Caſe (except from the Court of Admiralty or Prerogative Court, or any Dioceſan or Archiepiſcopal Court, or from any Diſmiſs or Decree on any Civil Bill, or from any Manor Court) - - - - -	1 0 0
WRIT of Superſedeas of a Commiſſion of Bankrupt - -	0 2 6
WRIT of *Habere Facias Seiſinam* or *Poſſeſſionem*, or Writ of Reſtitution or Poſſeſſion - - - - - -	0 10 0
WRIT, Mandate, Subpœna, Writ of Habeas Corpus, or other Proceſs whatſoever, *not otherwiſe charged in this Schedule*, which ſhall iſſue out of, or paſs the Seal of, any of the Courts in *Dublin*, whether the ſame be the ſuperior Courts of Law or Equity, or any of the Eccleſiaſtical Courts - - - - - -	0 5 0
GENERAL EXEMPTIONS from all Stamp Duties.	
All Proceedings for or on the Behalf of any Perſon legally admitted to ſue or defend in forma Pauperis.	

SCHEDULE;—PART THE THIRD.

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION; on INVENTORIES to be exhibited in the Eccleſiaſtical Courts in *Ireland*; and on LEGACIES out of Real or Perſonal Eſtate; and on SUCCESSIONS to Perſonal Eſtates upon Inteſtacy.

PART THE THIRD.	Duty. £.	s.	d.
PROBATE of a Will or Letters of Adminiſtration to be granted in *Ireland*, and any Letter of Adminiſtration, except Adminiſtrations *pendente lite*, of whatever Number of Skins or Pieces of Parchment or Vellum, or Sheets or Pieces of Paper the ſame may conſiſt;			
Where the Eſtates and Effects, for or in reſpect of which ſuch Probate or Letters of Adminiſtration reſpectively ſhall be granted *(excluſive of what the Deceaſed ſhall have been poſſeſſed of or entitled to as a Truſtee for any other Perſon or Perſons and not beneficially)*,			
ſhall be of the Value of 30l. and under the Value of 100l. - -	0	10	0
ſhall be of the Value of 100l. and under the Value of 200l. -	1	10	0
ſhall be of the Value of 200l. and under the Value of 300l. -	2	0	0
ſhall be of the Value of 300l. and under the Value of 400l. -	3	0	0
ſhall be of the Value of 400l. and under the Value of 500l. -	4	0	0
ſhall be of the Value of 500l. and under the Value of 600l. -	5	0	0
ſhall be of the Value of 600l. and under the Value of 700l. -	6	0	0
ſhall be of the Value of 700l. and under the Value of 800l. -	7	0	0
ſhall be of the Value of 800l. and under the Value of 900l. -	8	0	0
ſhall be of the Value of 900l. and under the Value of 1,000l. -	9	0	0
ſhall be of the Value of 1,000l. and under the Value of 1,500l. -	15	0	0
ſhall be of the Value of 1,500l. and under the Value of 2,000l. -	20	0	0
ſhall be of the Value of 2,000l. and under the Value of 3,500l. -	35	0	0
ſhall be of the Value of 3,500l. and under the Value of 5,000l. -	60	0	0
ſhall be of the Value of 5,000l. and under the Value of 7,500l. -	75	0	0
ſhall be of the Value of 7,500l. and under the Value of 10,000l. -	90	0	0
ſhall be of the Value of 10,000l. and under the Value of 12,500l. -	110	0	0
ſhall be of the Value of 12,500l. and under the Value of 15,000l. -	135	0	0
ſhall be of the Value of 15,000l. and under the Value of 17,500l. -	160	0	0
ſhall be of the Value of 17,500l. and under the Value of 20,000l. -	185	0	0
ſhall be of the Value of 20,000l. and under the Value of 25,000l. -	210	0	0
ſhall be of the Value of 25,000l. and under the Value of 30,000l. -	260	0	0
ſhall be of the Value of 30,000l. and under the Value of 35,000l. -	310	0	0
ſhall be of the Value of 35,000l. and under the Value of 40,000l. -	360	0	0
ſhall be of the Value of 40,000l. and under the Value of 45,000l. -	410	0	0
ſhall be of the Value of 45,000l. and under the Value of 50,000l. -	460	0	0
ſhall be of the Value of 50,000l. and under the Value of 60,000l. -	550	0	0
ſhall be of the Value of 60,000l. and under the Value of 70,000l. -	650	0	0
ſhall be of the Value of 70,000l. and under the Value of 80,000l. -	750	0	0
ſhall be of the Value of 80,000l. and under the Value of 90,000l. -	850	0	0
ſhall be of the Value of 90,000l. and under the Value of 100,000l.	950	0	0
ſhall be of the Value of 100,000l. and under the Value of 125,000l.	1,200	0	0
ſhall be of the Value of 125,000l. and under the Value of 150,000l.	1,400	0	0
ſhall be of the Value of 150,000l. and under the Value of 175,000l.	1,600	0	0
ſhall be of the Value of 175,000l. and under the Value of 200,000l.	2,000	0	0
ſhall be of the Value of 200,000l. and under the Value of 250,000l.	2,500	0	0
ſhall be of the Value of 250,000l. and under the Value of 300,000l.	3,000	0	0

SCHEDULE, PART III.	Duty. £.	s.	d.
PROBATE—*continued.*			
ſhall be of the Value of 300,000l. and under the Value of 350,000l.	3,500	0	0
ſhall be of the Value of 350,000l. and under the Value of 400,000l.	4,000	0	0
ſhall be of the Value of 400,000l. and under the Value of 500,000l.	5,000	0	0
ſhall be of the Value of 500,000l. or upwards - -	6,000	0	0
LETTERS of Adminiſtration, *pendente lite* - - -	5	0	0
Exemptions.			
Letters of Adminiſtration, or Probate of the Will, of the Goods, Chattels, and Effects of any Non-commiſſioned Officer, Common Seaman, Marine, or Soldier, who ſhall be ſlain or die in the Service of His Majeſty, His Heirs or Succeſſors.			
Letters of Adminiſtration, de bonis non.			
Probates that ſhall be taken out by any Executor, coming after another Executor ſhall have obtained Probate of the ſame.			
RECEIPT or Diſcharge for any Legacy, ſpecific or pecuniary, or of any other Deſcription, given by any Will or Teſtamentary Inſtrument, and charged upon or given out of any Real or Perſonal Eſtate, and which ſhall be paid, delivered, retained, ſatisfied or diſcharged, or Monies ariſing from the Sale of any Real Eſtate directed to be ſold by any Will or Teſtamentary Inſtrument, and which ſhall be paid, delivered, retained, ſatisfied, or diſcharged.			
Alſo for the clear Reſidue, or for any Part or Proportion of the clear Reſidue of the Perſonal Eſtate of any Perſon dying teſtate or inteſtate, or for the clear Reſidue, or for any Part or Proportion 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 directed to be ſold by any Will or Teſtamentary Inſtrument (after deducting all Debts, Funeral Expences, Legacies, and other Charges firſt made payable thereout) if any,			
For every 100l. of the Value of any ſuch Legacy, or Reſidue, or Part or Proportion of Reſidue, paid, delivered, retained, ſatisfied, or diſcharged, and for any fractional Part thereof, over and above any Sum or progreſſive Sums of 100l. the Sums following, *viz.*			
Where any ſuch Legacy or Reſidue, or Share of ſuch Reſidue, ſhall have been given, or have devolved to or for the Benefit of a Brother or Siſter of the Deceaſed, or any Deſcendant of a Brother or Siſter of the Deceaſed, a Duty of - -	1	5	0
Where any ſuch Legacy or Reſidue, or Share of ſuch Reſidue, ſhall have been given, or have devolved to or for the Benefit of a Brother or Siſter of the Father or Mother of the Deceaſed, or any Deſcendant of a Brother or Siſter of the Father or Mother of the Deceaſed - - - -	2	0	0
Where any ſuch Legacy or Reſidue, or Share of ſuch Reſidue, ſhall have been given, or have devolved to or for the Benefit of a Brother or Siſter of a Grandfather or Grandmother of the Deceaſed, or any Deſcendant of a Brother or Siſter of a Grandfather or Grandmother of the Deceaſed - -	2	10	0
And where any ſuch Legacy or Reſidue, or Share of ſuch Reſidue, ſhall have been given, or have devolved to or for the Benefit of any Perſon, in any more remote Degree of Collateral Conſanguinity to the Deceaſed than is before deſcribed, or to or for the Benefit of any Stranger in Blood to the Deceaſed, or to			

SCHEDULE, PART III.	Duty.
	£ s. d.
RECEIPT—*continued.* any Body or Bodies Politic or Corporate, or other Public Inſtitutions (ſave Charitable Inſtitutions) - - -	5 0 0
Where any ſuch Legacy or Reſidue, or any Share of ſuch Reſidue, ſhall have been given, or have devolved to or for the Benefit of a Child of the Deceaſed, or any Deſcendant of a Child of the Deceaſed - - - - -	0 10 0
Exemptions.	
Legacies and Reſidues, or Shares of Reſidue, of any ſuch Eſtate or Effects as aforeſaid, given or devolving 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.	
Legacies given for the Education or Maintenance of poor Children in Ireland, or to be applied in Support of any Public Charitable Inſtitution in Ireland, or for any Purpoſe merely charitable.	
Legacies conſiſting of Books, Prints, Pictures, Statues, Gems, Coins, Medals, Specimens of Natural Hiſtory, or other ſpecific Articles, which ſhall be given or bequeathed to or in Truſt for any Body Corporate, whether Aggregate or Sole, or any Society, or any endowed School, in order to be kept and preſerved by ſuch Body Corporate, Society, or School, and not for the Purpoſe of Sale.	

Forms of Affidavits

to be required and received from Perſons applying for Probates of Wills, and Letters of Adminiſtration of the Value of the Perſonal Eſtate and Effects of the Deceaſed.

No. 1. For Executors.

A. E. of an Executor [*or* Executrix, *or* A. E. of and B. E. of Executors, *or* Executor and Executrix, *as the Caſe may be*] named in the laſt Will and Teſtament [*or* in a Codicil annexed to the laſt Will and Teſtament] of C. T. [*the Teſtator*] late of who died on the Day of 18 maketh Oath and ſaith, [*or* make Oath and ſay; *or in the Caſe of Quakers*, do *or* doth ſolemnly affirm and declare] that he [the *or* they] hath [*or* have] made diligent Search and due Enquiry after and in reſpect of the Perſonal Eſtate and Effects of the ſaid Deceaſed, in order to aſcertain the full Amount and Value thereof; and that to the beſt of his [her *or* their] Knowledge, Information, and Belief, the whole of the Goods and Chattels, Rights and Credits of which the ſaid Deceaſed died poſſeſſed within the Province [*or* Dioceſe] of conſiſting of the Property, Monies, Securities, Matters, and Things, ſpecified in the Account annexed to this Affidavit, are under the Value of £ excluſive of what the Deceaſed may have been poſſeſſed of, or entitled to, as a Truſtee for any other Perſon or Perſons, and not beneficially, and without deducting any Thing on account of the Debts due and owing from the Deceaſed: And that according to the Knowledge, Information, and Belief of this Deponent [*or* theſe Deponents] the ſaid Deceaſed had alſo [*or* had not] other Perſonal Eſtate and Effects at the Time of his [*or* her] Deceaſe, within the Province [*or* Dioceſe] of [*or* within any other Province or Dioceſe in *Ireland*.]

Sworn, on the Day of 18 before me, } [To be ſigned by the Deponents] A. E. B. E.

No. 2. For Administrators.

B. A. of [and C. A. of] in order to the due Adminiſtration of the Perſonal Eſtate and Effects of D. I. [*the Inteſtate*] late of who died on the Day of inteſtate, maketh Oath and ſaith, &c. [*as in the preceding Form.*

SCHEDULE, PART III.

An ACCOUNT of the ESTATE and EFFECTS of the late

Houſehold Goods, Linen, Wearing Apparel, Books, Plate, Jewels, &c.	Price of Stocks.	£	s.	d.
Property in the Stocks or Funds transferrable at the Bank.				
Leaſehold Property.				
Property in Public Companies.				
Money out on Mortgage and other Securities.				
Real Eſtate deviſed to be ſold, or Value of Legacies charged on Real Eſtate.				
Stock in Trade, Farming Stock, and Implements of Huſbandry.				
Other Perſonal Property not compriſed under the foregoing Heads.				

SCHEDULE;—PART THE FOURTH.

Containing the Duties on NEWSPAPERS, ALMANACKS, and PUBLICATIONS; and in reſpect of Articles not ſtamped on VELLUM, PARCHMENT, or PAPER.

PART THE FOURTH.	Duty. £	s.	d.
Any Newſpaper or Paper containing public News, Intelligence, or Occurrences	0	0	2
Any Hand Bill, or Bill for Poſting, containing a ſingle Advertiſement, except Hand Bills, or Bills for Poſting reſpecting Charities, Robberies, Murders, Loſs of Property, and Sales under Diſtreſs Warrants, or Executions, or for Rent	0	0	0½
Any Almanack or Calendar for any particular Year, or for any Time leſs than a Year	0	0	9
Any Almanack or Calendar made to ſerve for any longer Time than a Year, or for ſeveral Years	0	7	6
Any *Dublin* Directory	0	0	6
Any Army Liſt, or any Liſt of Attornies, Solicitors, or Conveyancers, duly admitted, and having paid Duty on their Certificates (except ſuch Liſts reſpectively as ſhall be publiſhed with the Approbation of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being)	0	0	6
Any Account or Bill of Goods imported into or exported from *Ireland*, printed or publiſhed daily, weekly, monthly, or at any other Time or Times, as an Account or Abſtract of Account of ſuch Goods; for each Day's Account or Abſtract of Day's Account contained therein, whether the ſame be printed or publiſhed ſeparately, or included in or with any other Publication, and in Proportion to the Number of Days' Accounts, or Abſtracts of Days' Accounts contained in ſuch Publications, for each and every of ſuch Publications, (except ſuch daily or other Accounts, or Bills of Imports or Exports, as ſhall be printed or publiſhed by ſome Perſon or Perſons authorized to print the ſame by the Lord Lieutenant or other Chief Governor or Governors of *Ireland*)	0	0	1
Articles not ſtamped on Vellum, Parchment, or Paper.			
For every Advertiſement to be contained or publiſhed in any Gazette, Journal, or Daily Accounts, to be publiſhed weekly or oftener; or in any other printed Paper or Pamphlet diſperſed or made public yearly, monthly, or at any other Interval of Time, or in any Hand Bill, containing more than One Advertiſement; and for every Copy of any Proclamation, Order of Council, or Act of State, made by the Lord Lieutenant, or other Chief Governor or Governors of *Ireland*, for the Time being, or the Privy Council of *Ireland*, which ſhall be contained or publiſhed in any Gazette, Newſpaper, Journal, or Daily Account, other than the *Dublin Gazette*	0	2	6
For every Pamphlet or Paper, not exceeding Six Sheets, Octavo, or in a leſſer Page, and not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio, for every Sheet of any Kind of Paper contained in one printed Copy or Impreſſion thereof, a Duty of	0	2	0

SCHEDULE, PART IV.	Duty. £ s. d.
Exemptions.	
Advertiſements publiſhed by the Truſtees of Hoſpitals, or other Charitable Inſtitutions, or by Truſtees for any other Purpoſe merely charitable, relative to the Buſineſs of ſuch Hoſpitals, or other Charitable Inſtitutions, or to the Buſineſs of ſuch Charities.	
Any Act of Parliament, Proclamation, Order of Council, Form of Prayer and Thankſgiving, or any Act of State which ſhall be ordered by His Majeſty, His Heirs and Succeſſors, or by the Lord Lieutenant, or other Chief Governor or Governors of Ireland for the Time being, to be printed or publiſhed; or any Votes or other Matters which are or ſhall be ordered to be printed by either Houſe of Parliament; or any Books commonly uſed in any of the Schools in Ireland; or any Books containing only Matters of Devotion and Piety; or any Weekly Bills of Mortality; or any Daily Accounts or Bills of Goods imported or exported, ſo as ſuch Daily Accounts or Bills do contain no other Matter than Accounts of Goods imported into, or exported from, Ireland, and the Particulars relating to ſuch Imports and Exports, and ſo as the ſame ſhall be printed and publiſhed by ſuch Perſon and Perſons as ſhall be authorized thereto by the Lord Lieutenant, or other Chief Governor or Chief Governors of Ireland for the Time being.	
For any ASSURANCE or INSURANCE, *viz.*	
For any Aſſurance or Inſurance of any Ship or Ships, Goods or Merchandize, or any other Property or Intereſt whereon Inſurance may be lawfully made, againſt Loſs in any Voyage or Voyages, or from the Dangers of or other Perils at Sea, where the Premium, or Conſideration in the Nature of a Premium, actually and *bonâ fide* paid or contracted for, ſhall not exceed the Rate of Twenty Shillings *per Cent.*	
For any Voyage to or from any Port or Place in the United Kingdom of *Great Britain* and *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, from or to any other Place in the ſaid Kingdom or Iſlands;	
Where the Sum inſured ſhall amount to 100l. or any leſs Sum -	0 1 3
And ſo progreſſively for every 100l. ſo inſured - -	0 1 3
And where the Sum inſured ſhall exceed 100l. or any progreſſive Sums of 100l. each, by any fractional Part of 100l. for ſuch fractional Part - - - - -	0 1 3
For any other Voyage, where the Sum inſured ſhall amount to 100l., or any leſs Sum - - - - - -	0 2 6
And ſo progreſſively for every 100l. ſo inſured - -	0 2 6
And where the Sum inſured ſhall exceed 100l. or any progreſſive Sums of 100l. each, by any fractional Part of 100l. for ſuch fractional Part - - - - -	0 2 6
And where the Premium, or Conſideration in the Nature of a Premium, for ſuch Inſurance, actually and *bonâ fide* paid or contracted for, ſhall exceed the Rate of Twenty Shillings *per Cent.* for any Voyage, then a Duty in all Caſes equal to Double the Amount of the foregoing Duties reſpectively.	
Any Aſſurance or Inſurance for or upon any Sum of 100l. or any leſſer Sum that is or ſhall be inſured by any Perſon or Perſons in or by any Policy of Inſurance for inſuring Houſes, Goods, Furniture, Warehouſes, Merchandizes, or other Property, from Loſs by Fire, yearly -	0 2 6

SCHEDULE, PART IV.	Duty.
ASSURANCE—*continued.*	
And for every 100l. of ſuch Inſurance, after the Firſt Hundred, a like Sum of - - - - - - - -	£ s. d. 0 2 6
And where the Sum inſured ſhall exceed 100l. or any progreſſive Sums of 100l. each, by any fractional Part of 100l. a Duty in Proportion for ſuch fractional Part.	
And ſo in Proportion for any ſhorter Period than a Year, in all the ſaid Caſes of Inſurance from Loſs by Fire.	
For and upon every Pack of Printed, Painted, or Playing Cards, made, manufactured, or vended in *Ireland* - - - -	0 2 0
For and upon every Pair of Dice made, manufactured, or vended in *Ireland* - - - - - - -	0 15 0

SCHEDULE;—PART THE FIFTH.

ALLOWANCES on the Purchaſe of STAMPS.

To any Perſon who ſhall bring Vellum, Parchment, or Paper to the Stamp Office in *Dublin*, to be ſtamped, or who ſhall buy any ſtamped Vellum, Parchment, or Paper, at the ſaid Stamp Office, the Duties whereof, reſpectively, ſhall amount to Twenty Pounds or upwards *(ſave and except Vellum, Parchment, and Paper, to be ſtamped with any Duty of Ten Pounds or upwards, or with any Number of Stamps amounting in the whole to Ten Pounds, on One Piece of Vellum, Parchment, or Paper)* an Allowance after the Rate of One Pound and Ten Shillings, for every One Hundred Pounds, upon prompt Payment of the ſaid Duty upon ſuch Vellum, Parchment, or Paper, ſo brought or ſtamped.

To Stationers or Shopkeepers who ſhall purchaſe Stamps for Receipts to the Amount, at one and the ſame Time, of Five Pounds, in Conſideration of their making no Charge to the Public for the Paper ſtamped for Receipts, but actually and *bonâ fide* ſelling the ſame for the Price of the Stamp Duty only, Seven Pounds Ten Shillings for every One Hundred Pounds of the Amount of the Duty on ſuch Stamps for Receipts, and ſo in Proportion for any greater or leſs Sum not under the Sum of Five Pounds: this Allowance being over and above the Allowance on the Prompt Payment of the Stamp Duties to the Amount of Twenty Pounds and upwards.

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