

ANNO OCTAVO & NONO

VICTORIÆ REGINÆ.

****

CAP. LXXVI.

An Act to increase the Stamp Duty on Licences to Appraisers; to reduce the Stamp Duties on Registry Searches in *Ireland;* to amend the Law relating to the Duties on Legacies; and also to amend an Act of the last Session of Parliament, for regulating the Issue of Bank Notes in *England.* [4th *August* 1845.]

WHEREAS under and by virtue of an Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in* Great Britain, *and for granting other Duties in lieu thereof,* certain Stamp Duties specified and contained in a Schedule to the said Act annexed were granted and made payable in *Great Britain*, and (amongst others) the Duty of Ten Shillings for and in respect of a Licence to use and exercise 55G.3.c.184.

exercise the Calling or Occupation of an Appraiser, to be taken out yearly by every Person who shall exercise the said Calling or Occupation, or make any Appraisement or Valuation charged by the said Act with a Duty, for or in expectation of any Gain, Fee, or Reward, except licensed Auctioneers: And whereas under and by virtue of an Act passed in the Fifth and Sixth Years of Her present Majesty's Reign, intituled *An Act to assimilate the Stamp Duties in* Great Britain *and* Ireland, *and to make Regulations for collecting and managing the same until the Tenth Day of* October *One thousand eight hundred and forty-five*, the Stamp Duties granted and then payable in *England* under or by virtue of the said first-recited Act were extended to and made payable in *Ireland* for a Term limited by the said last-recited Act, in lieu of certain Stamp Duties thereby repealed, and the same Duties have been granted and continued and are now payable in *Ireland* for a further Term, under and by virtue of an Act passed in this present Session of Parliament, intituled *An Act to continue for Three Years the Stamp Duties granted by an Act of the Fifth and Sixth Years of Her present Majesty, to assimilate the Stamp Duties in* Great Britain *and* Ireland, *and to make Regulations for collecting and managing the same until the Tenth Day of* October *One thousand eight hundred and forty-five*: And whereas it is expedient to increase the Duty in respect of Licences to be taken out by Appraisers in *Great Britain* and *Ireland* respectively: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act the said Duty now payable in *Great Britain* and *Ireland* respectively under or by virtue of the said several recited Acts or any of them, for or in respect of a Licence to use and exercise the Calling or Occupation of an Appraiser, shall cease and determine, and the same is hereby repealed; and that in lieu thereof there shall be granted, raised, levied, collected, and paid in *Great Britain* and *Ireland* respectively, unto and for the Use of Her Majesty, Her Heirs and Successors, the Duty of Two Pounds.

5 & 6 Vict. c. 82.

8 & 9 Vict. c. 2.

Stamp Duty on Appraisers Licences repealed, and an increased Duty thereon granted in lieu.

For and in respect of a Licence to use and exercise the Calling or Occupation of an Appraiser, to be taken out yearly by every Person (except a licensed Auctioneer) who shall exercise the said Calling or Occupation of an Appraiser, or who, for or in expectation of any Gain, Fee, or Reward, shall make any Appraisement or Valuation chargeable by Law with any Stamp Duty.

Stamp Duties payable in Ire-

II. And whereas under and by virtue of the said several recited Acts certain Duties have been granted and are now payable in *Ire-*

land in respect of Searches in the Office for the Registry of Deeds, and it is expedient to repeal the same, and to grant other and reduced Duties in lieu thereof; be it therefore enacted, That from and after the passing of this Act the several and respective Stamp Duties now payable in *Ireland* under or by virtue of the said several recited Acts or either of them, in respect of Searches in the Office for the Registry of Deeds, (that is to say,) for or in respect of "any Copy or Extract of any Memorial, or of the Registry of any Memorial, registered pursuant to any Act of Parliament made for the public registering of Deeds and Conveyances," or for or in respect of "every Piece of Vellum, Parchment, or Paper upon which any such Copy or Extract shall be written after the first," shall cease and determine in *Ireland*, save and except such of the said Duties or so much or such Part or Parts thereof as have become due and payable and now remain in arrear and unpaid; and that in lieu of the said Duties so hereby repealed as last mentioned there shall be granted, raised, levied, collected, and paid in *Ireland*, unto and for the Use of Her Majesty, Her Heirs and Successors, the several Duties next herein-after mentioned; (that is to say,)

land on Registry Searches repealed, and reduced Duties granted in lieu thereof.

For and in respect of 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, the Sum of Three Shillings:

And for and in respect of Searches for Deeds, or Abstracts or Extracts 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, the Sum of Three Shillings;

And on the Officer's Certificate on such Search, over and above all other Duties, the Sum of Ten Shillings.

III. And be it enacted, That the said several Duties by this Act granted shall be denominated and deemed to be Stamp Duties, and shall be under the Care and Management of the Commissioners of Stamps and Taxes for the Time being; and that all the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains,

Powers and Provisions of former Acts to be applied to the Duties granted by this Act.

Pains, and Penalties, contained in or imposed by the several former Acts of Parliament relating to any prior Duties of the same Kind or Description in *Great Britain* and *Ireland* respectively, and in force at the Time of the passing of this Act, shall respectively be of full Force and Effect with respect to the Duties by this Act granted, and to the Vellum, Parchment, and Paper, Articles, Matters, and Things, charged and chargeable therewith, and to the Persons liable to the Payment of the said Duties, and shall be observed, applied, enforced, and put in execution for the raising, levying, collecting, and securing of the said Duties hereby granted, and otherwise in relation thereto, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated and specially enacted with reference to the said Duties by this Act granted.

Certain Gifts by Will or Testamentary Instrument to be deemed Legacies.

IV. And whereas under or by virtue of the said several recited Acts certain Duties have been granted and are now payable in *Great Britain* and *Ireland* respectively upon Legacies, and Doubts have been entertained whether certain Gifts by Will or Testamentary Instrument are Legacies liable to the said Duties, and it is expedient to remove such Doubts; be it therefore enacted, That from and after the passing of this Act every Gift by any Will or Testamentary Instrument of any Person, which by virtue of any such Will or Testamentary Instrument is or shall be payable, or shall have Effect or be satisfied out of the Personal or Moveable Estate or Effects of such Person, or out of any Personal or Moveable Estate or Effects which such Person hath had or shall have had Power to dispose of, or which Gift is or shall be payable or shall have Effect or be satisfied out of or is or shall be charged or rendered a Burden upon the Real or Heritable Estate of such Person, or any Real or Heritable Estate, or the Rents or Profits thereof, which such Person hath had or shall have had any Right or Power to charge, burden, or affect with the Payment of Money, or out of or upon any Monies to arise by the Sale, Burden, Mortgage, or other Disposition of any such Real or Heritable Estate, or any Part thereof, whether such Gift shall be by way of Annuity or in any other Form, and also every Gift which shall have Effect as a Donation *mortis causâ*, shall be deemed a Legacy within the true Intent and Meaning of all the several Acts granting or relating to Duties on Legacies in *Great Britain* and *Ireland* respectively, and shall be subject and liable to the said Duties accordingly: Provided always, that no Sum of Money which by any Marriage Settlement is or shall be subjected to any limited Power of Appointment to or for the Benefit of any Person or Persons therein specially named or described as the Object or Objects of such Power, or to or for

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for the Benefit of the Issue of any such Person or Persons, shall be liable to the said Duties on Legacies under the Will in which such Sum is or shall be appointed or apportioned in exercise of such limited Power.

Provision for Recovery and Application of Penalties under 7 & 8 Vict. c. 32.

V. And whereas an Act was passed in the last Session of Parliament, intituled *An Act to regulate the Issue of Bank Notes, and for giving to the Governor and Company of the Bank of* England *certain Privileges for a limited Period*, and certain Penalties are thereby imposed for Offences against the Provisions of the same Act, and it is expedient to provide for the Recovery and Application of such Penalties; be it therefore enacted, That from and after the passing of this Act all pecuniary Penalties imposed by or incurred under the said last-recited Act may be sued or prosecuted for and recovered, for the Use of Her Majesty, in the Name of Her Majesty's Attorney General or Solicitor General, or of any Person authorized to sue or prosecute for the same, by Writing under the Hands of the Commissioners of Stamps and Taxes, or in the Name of any Officer of Stamp Duties, by Action of Debt, Bill, Plaint, or Information in the Court of Exchequer at *Westminster*, in such and the same Manner as any Penalties imposed by any of the Laws now in force relating to the Duties under the Management of the said Commissioners; and it shall be lawful in all Cases for the said Commissioners, either before or after any Proceedings commenced for Recovery of any such Penalty, to mitigate or compound any such Penalty as they shall think fit, and to stay any such Proceedings after the same shall have been commenced, and whether Judgment may have been obtained for such Penalty or not, on Payment of Part only of any such Penalty, with or without Costs, or on Payment only of the Costs incurred in such Proceedings, or of any Part thereof, or on such other Terms as such Commissioners shall judge reasonable: Provided always, that in no such Proceeding as aforesaid shall any Essoign, Protection, Wager of Law, or more than One Imparlance, be allowed; and all pecuniary Penalties imposed by or incurred under the said last-recited Act, by whom or in whose Name soever the same shall be sued or prosecuted for or recovered, shall go and be applied to the Use of Her Majesty, and shall be deemed to be and shall be accounted for as Part of Her Majesty's Revenue arising from Stamp Duties, any thing in any Act contained, or any Law or Usage, to the contrary in anywise notwithstanding: Provided always, that it shall be lawful for the said Commissioners, at their Discretion, to give all or any Part of such Penalties as Rewards to any Person or Persons who shall have detected the Offenders, or given Information which may have led to their Prosecution and Conviction.

Alteration of Act.

VI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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