



# Stamp Act 1815

## 1815 CHAPTER 184

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. [11th July 1815]

Most Gracious Sovereign,

WHEREAS it is expedient to grant certain additional Stamp Duties towards raising the necessary Supplies to defray Your Majesty's public Expenses, and making such permanent Addition to the Public Revenue as shall be equal to the increased annual Charge occasioned by the Funding of Exchequer Bills, and by any Loan made pursuant to any Act or Acts passed or to be passed for that Purpose in this Session of Parliament; and it is also expedient to consolidate the additional with the existing Duties :

We, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain and Ireland* in Parliament assembled, have resolved to grant unto Your Majesty the several Duties hereinafter mentioned ; and do most humbly beseech Your Majesty that it may be enacted ; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same,

### **Repeal of Duties granted by 48 G. 3. c. 149. ;**

That all the Duties granted by the Act passed in the Forty-eighth Year of His Majesty's Reign, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or minted Instruments, and the Duties on Legacies and Successions to Personal Estate upon Intestacies, now payable in Great Britain, and for granting new Duties in lieu thereof;*

### **and of Duties on Pawnbrokers Licences ;**

and also the Duties on Licences for using and exercising the Trade or Business of a Pawnbroker, granted by the Act passed in the Forty-fourth Year of His Majesty's Reign, intituled *An Act to repeal the several Duties under the Commissioners for managing the*

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*Duties upon stamped Vellum, Parchment, and Paper in Great Britain, and to grant new and additional Duties in lieu thereof;*

**and of Duties on Policies of Insurance against Fire in West Indies, &c. ;**

and also the Duties granted by an Act passed in the Fiftieth Year of His Majesty's Reign, on Policies of Insurance of Property in the *West Indies*, or elsewhere beyond the Seas, from Loss by Fire, shall cease and determine from and after the Thirty-first Day of *August* One thousand eight hundred and fifteen ;

**and of the Percentage Duty on Insurances against Fire granted by 44 G. 3. c. 98. ;**

and that the yearly Percentage Duty on Insurances from Loss by Fire, granted by the said Act passed in the Forty-fourth Year of His Majesty's Reign, shall cease and determine from and after, the Twenty-eighth Day of *September* One thousand eight hundred and fifteen ; save and except such of the said respective Duties, or so much and such Part or Parts thereof respectively, as shall have become due or payable before or upon those Days, and remain in arrear or unpaid afterwards ;

**except all Arrears.**

and also save and except so much and such Part or Parts as shall remain to be paid of any Duties in respect of Legacies given by way of Annuity, or so that the Value thereof cannot be ascertained at once where Part of such Duties shall have been paid, or have become payable before or upon the said Thirty-first Day of *August*; all which Duties or Parts of Duties so in arrear or remaining to be paid as aforesaid shall be recoverable by the same Ways and Means, and with such and the same Penalties, and in such arid the same Manner, in all respects, as if this Act had not been made.

## **II Duties specified in Schedule annexed to be levied.**

And be it further enacted, That there shall be raised, levied, and paid unto and for the Use of His Majesty, His Heirs and Successors, in and throughout the whole of *Great Britain*, for and in respect of the several Instruments, Matters, and Things mentioned and described in the Schedule hereunto annexed (except those standing under the Head of Exemptions), or for or in respect of the Vellum, Parchment, or Paper upon which such Instruments, Matters, and Things, or any of them, shall be Written or printed, the several Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the same Schedule; and that the yearly Percentage Duty of Insurances from Loss by Fire therein mentioned shall commence and take place from and after the Twenty-eighth Day of *September* One thousand eight hundred and fifteen; and that all the other Duties therein mentioned shall commence and take place from and after the Thirty-first Day of *August* One thousand eight hundred and fifteen; and that the said Schedule, and all the Provisions, Regulations, and Directions therein contained with respect to the said Duties, and the Instruments, Matters, and Things charged therewith, shall be deemed and taken to be Part of this Act, and shall be read and construed as if the same had been inserted herein at this Place, and shall be applied, observed, and put in execution accordingly.

## **III Duties to be under the Management of Commissioners of Stamps, who are to provide Stamps, &c.**

And be it further enacted, That the Duties hereby granted shall be under the Care and Management of the Commissioners for the Time being appointed and authorized by His Majesty, His Heirs or Successors, to manage the Duties on stamped Vellum, Parchment, and Paper, in *Great Britain* which said Commissioners (who shall be called

"The Commissioners of Stamps in *Great Britain*") and the major Part of them are hereby empowered and required to provide proper and sufficient Stamps or Dies for expressing and; denoting the: several Duties hereby granted, or the Amount thereof in the Case of Percentage Duties (except those on Legacies and Successions to Personal Estate, and the yearly Duties on Fire Insurances), upon the Vellum Parchment, or Paper, chargeable therewith, and for expressing and denoting the Rate per Cent. of the Legacy Duties upon the Receipts and Discharges to be given Legacies and Shares of Personal Estate, and for otherwise denoting or testifying the Payment of any Duty or Duties hereby granted where necessary and to alter and renew such Stamps or Dies from Time to Time as Occasion shall require; and also to employ such: Officers and Persons under them, and to do all such other Acts and Things, as shall be deemed necessary or expedient for effectually raising and collecting the Duties hereby granted, and for putting this Act into execution in the like and in as full and ample Manner as they or any former Commissioners are or have been authorized to do for the raising and collecting of any former Stamp Duties, or for putting into execution any Act or Acts of Parliament relating thereto.

**IV Old Stamps may be used to denote new Duties, and Two or more Stamps to denote One Duty till single Stamp provided. Stamps bearing the Name of any Instrument not to be used for any other.**

And be it further enacted, That it shall be lawful for the said Commissioners to use any of the Stamps or Dies heretofore provided to denote any former; Stamp Duties, for the Purpose of expressing and denoting any of the Duties hereby granted of the same Amount, and also to use Two or more Stamps or Dies for denoting the Amount of any One Duty hereby granted, as Occasion may require, until a single. Stamp or Die shall be provided for that Purpose; and that all Instruments which shall be stamped with Two or more Stamps, for denoting the Amount of any single Duty charged or chargeable thereon, shall be as valid as if the same had been stamped with a single Stamp for denoting such Duty; but no Stamp appropriated to denote the Duty charged on any particular Instrument, and bearing the Name of such Instrument on the Face thereof, shall be used for denoting any other Duty of the same Amount, or if so used the same shall be of no Avail.

**V Paper, &c. stamped with former Duties may be used for Instruments charged with new Duties of same Amount. Except Stamps bearing the Name of the Instrument.**

And be it further enacted, That it shall be lawful for the said Commissioners to issue, for the Supply of the Country any Vellum, Parchment, or Paper which shall have been stamped for denoting any Duties hereby repealed, to be used, for any of the Instruments hereby charged with Duties of the same Amount, and also, if deemed expedient, to cause any such Vellum, Parchment, or Paper to be stamped with any additional Stamp or Stamps, in order to make up the Amount of the, increased Duty hereby charged on any of the Instruments for which such Vellum, Parchment, or Paper shall have been originally intended, and thereupon to issue the same to be used for such Instruments, or for any other Instruments Charged with the, same Amount of Duty; and it shall also be lawful for any Persons having in their Possession any Vellum, Parchment or Paper stamped with any of the Duties repealed by this Act, or by the aforesaid Act of the Forty-fourth or, Forty-eighth Year of His Majesty's Reign, and not; already made use of, to use the same, for any of the Instruments hereby charged with Duties of the same Amount: Provided always, that no Vellum, Parchment, or Paper bearing a Stamp

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appropriated by Name to any particular Instrument shall be used for any other Purpose, or if so used the same shall be of no Avail.

**VI Stamped Paper, &c. rendered useless by this Act may be exchanged or have additional Stamps.**

And be it further enacted, That it shall be lawful for all Persons having in their Possession any stamped Vellum, Parchment, or Paper not made use of, and which by the Operation of this Act shall have been rendered unfit for the Instruments for which the same was originally designed, to send the same to the Head Office of Stamps at any Time within Twelve Calendar Months from the said Thirty-first Day of *August*, and it shall be lawful for the said Commissioners to cause the same to be cancelled, and to deliver out in lieu thereof other Stamps of the same Kind and Description, as near as may be, and of equal Value on the whole with the Stamps so returned; or otherwise, at their Discretion, to cause any additional Stamp or Stamps to be impressed on any such Vellum, Parchment, or Paper to make up the full Amount of the Duty hereby charged on the Instruments for which the same was designed, on Payment of the Duty or Duties denoted by such additional Stamp or Stamps.

**VII Forgery of Stamps, &c. Felony.**

And be it further enacted, That if any Person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any Stamp or Die, or any Part of any Stamp or Die, which shall have been provided, made, or used in pursuance of this Act, or in pursuance of any former Act or Acts, relating to any Stamp Duty or Duties, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled, the Impression or any Part of the Impression of any such Stamp or Die as aforesaid upon any Vellum, Parchment, or Paper, or shall stamp or mark, or cause or procure to be stamped or marked, any Vellum, Parchment, or Paper with any such forged or counterfeited Stamp or Die, or Part of any Stamp or Die as aforesaid, with Intent to defraud His Majesty, His Heirs or Successors, of any of the Duties hereby granted, or any Part thereof; or if any Person shall utter or sell or expose to Sale any Vellum, Parchment, or Paper having thereupon the Impression of any such forged or counterfeited- Stamp or Die, or Part of any Stamp or Die, or any such forged, counterfeited, or resembled Impression or Part of Impression as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled ; or if any Person shall privately and secretly use any Stamp or Die which shall have been so provided, made, or used as aforesaid with Intent to defraud His Majesty, His Heirs or Successors, of any of the said Duties, or any Part thereof; or if any Person shall fraudulently cut, tear, or get off, or cause or procure to be cut, torn, or got off, the Impression of any Stamp or Die which shall have been provided, made or used in pursuance of this or any former Act for expressing or denoting any Duty or Duties under the Care and Management of the Commissioners of Stamps, or any Part of such Duty or Duties, from any Vellum, Parchment, or Paper whatsoever with Intent to use the same for or upon any other Vellum, Parchment, or Paper, or any Instrument or Writing charged or chargeable with any of the Duties hereby granted ; then and in every such Case every Person so offending, and every Person knowingly and wilfully aiding, abetting, or assisting any Person or Persons in committing any such Offence as aforesaid, and being thereof lawfully convicted, shall be adjudged guilty of Felony, and shall suffer Death as a Felon without Benefit of Clergy.

### **VIII Powers and Provisions of former Acts to extend to this Act.**

And be it further enacted, That all the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties, contained in and imposed by the several Acts of Parliament relating to the Duties hereby repealed, and the several Acts of Parliament relating to any prior Duties of the same Kind or Description, shall be of full Force and Effect with respect to the Duties hereby granted, and to the Vellum, Parchment, and Paper, Instruments, Matters, and Things charged or chargeable therewith, as far as the same are or shall be applicable in all Cases not hereby expressly provided for, 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 relating thereto, so far as the same shall not be superseded by, and shall be consistent with, the express Provisions of this Act, 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 hereby granted.

### **IX Provisions of former Acts respecting Agreements to be applied only to those charged, with 1l.**

And be it further enacted, That the Provisions and Regulations of former Acts relating to Agreements shall be applied only to such Agreements as are hereby charged with a Duty of One Pound; and that the Agreements hereby charged with a Duty of One Pound Fifteen Shillings shall be subject and liable to the same Provisions and Regulations as Deeds hereby charged with a like Duty.

### **X Instruments having wrong Stamps, but of sufficient Value, to be valid. Exceptions.**

And be it further enacted, That from and after the passing of this Act all Instruments for or upon which any Stamp or Stamps shall have been used of an improper Denomination or Rate of Duty, but of equal or greater Value in the whole with or than the Stamp or Stamps which ought regularly to have been used thereon, shall nevertheless be deemed valid and effectual in the Law; except in Cases where the Stamp or Stamps used on such Instruments shall have been specially appropriated to any other Instrument by having its Name on the Face thereof.

### **XI Penalty for making, accepting, or paying Bills of Exchange, &c. not duly stamped, 50l.**

And be it further enacted, That if any Person or Persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause or permit to be accepted or, paid, any Bill of Exchange, Draft, or Order or Promissory Note for the Payment of Money, liable to any of the Duties imposed by this Act, without the same being duly stamped for denoting the Duty hereby charged thereon, he, she, or they shall for every such Bill, Draft, Order, or Note forfeit the Sum of Fifty Pounds.

### **XII Penalty for post-dating Bills of Exchange, &c, 100l.**

And be it further enacted, That if any Person or Persons shall make and issue or cause to be made and issued any Bill of Exchange, Draft, or Order or Promissory Note for the Payment of Money at any Time after Date or Sight, which shall bear Date subsequent to the Day on which it shall be issued, so that it shall not in fact become payable in

Two Months, if made payable after Date, or in Sixty Days, if made payable after Sight next after the Day on which it shall be issued, unless the same shall be stamped for denoting the Duty hereby imposed on a Bill of Exchange and Promissory Note for the Payment of Money at any Time exceeding Two Months after Date, or Sixty Days after Sight, he, she, or they shall for every such Bill, Draft, Order, or Note forfeit the Sum of One hundred Pounds.

**XIII Penalty for issuing unstamped Drafts on Bankers, without specifying the Place where issued, or if post-dated, 100l. Penalty for receiving such Drafts, 20l.; and on Bankers for paying them, 100l., &c.**

And for the more effectually preventing of Frauds and Evasions of the Duties hereby granted on Bills of Exchange Drafts, or Orders for the Payment of Money, under Colour of the Exemption in favour of Drafts or Orders upon Bankers or Persons acting as Bankers, contained in the Schedule hereunto annexed, be it further enacted, That if any Person or Persons shall, after the Thirty-first Day of *August* One thousand eight hundred and fifteen, make and issue or cause to be made and issued any Bill, Draft, or Order for the Payment of Money to the Bearer, on Demand upon any Banker or Bankers, or any Person or Persons acting as a Banker or Bankers, which shall be dated on any Day subsequent to the Day on which it shall be issued, or which shall not truly specify and express the Place where it shall be issued, or which shall not in every respect fall within the said Exemption, unless the same shall be duly stamped as a Bill of Exchange according to this Act, the Person or Persons so offending shall for every such Bill, Draft, or Order forfeit the Sum of One hundred Pounds ; and if any Person or Persons shall knowingly receive or take any such Bill, Draft, or Order in Payment of or as a Security for the Sum therein mentioned, he, she, or they shall for every such Bill, Draft, or Order forfeit the Sum of Twenty Pounds ; and if any Banker or Bankers, or any Person or Persons acting as a Banker, upon whom any such Bill, Draft, or Order shall be drawn, shall pay or cause or permit to be paid the Sum of Money therein expressed, or any Part thereof, knowing the same to be post-dated, or knowing that the Place where it was issued is not truly specified and set forth therein, or knowing that the same does not in any other respect fall within the said Exemption, then the Banker or Bankers or Person or Persons so offending shall for every such Bill, Draft, or Order forfeit the Sum of One hundred Pounds, and moreover shall not be allowed the Money so paid or any Part thereof in account against the Person or Persons by or for whom such Bill, Draft, or Order shall be drawn, or his, her, or their Executors or Administrators, or his, her, or their Assignees or Creditors in case of Bankruptcy or Insolvency, or any other Person or Persons claiming under him, her, or them.

**XIV Promissory Notes to Bearer, on Demand, not exceeding 100l., may be reissued by the original Makers without further Duty.**

And be it further enacted, That from and after the Thirty-first Day of *August* One thousand eight hundred and fifteen it shall be lawful for any Banker or Bankers or other Person or Persons who shall have made and issued any Promissory Notes for the Payment, to the Bearer, on Demand, of any: Sum of Money not exceeding One hundred Pounds each duly stamped according to the Directions of this Act, to re-issue the same from Time to Time after Payment thereof, as often as he, she, or they shall think fit, without being liable to pay any further Duty in respect thereof; and that all Promissory Notes so to be reissued as aforesaid shall be good and valid, and as available in the Law to all Intents and Purposes, as they were upon the first issuing thereof.

**XV Such Notes not liable to further Duty, though reissued by certain Persons not strictly the original Makers.**

And be it further enacted, That no Promissory Note for the Payment to the Bearer, on Demand, of any Sum of Money not exceeding One hundred Pounds, which shall have been made and issued by any Bankers or other Persons in Partnership, and for which the proper Stamp Duty shall have been once paid according to the Provisions of this Act, shall be deemed liable to the Payment of any further Duty, although the same shall be re-issued by and as the Note of some only of the Persons who originally made and issued the same, or by and as the Note of any One or more of the Persons who originally made and issued the same, and any other Person or Persons In Partnership with him or them jointly; nor although such Note, if made payable at any other than the Place where drawn, shall be re-issued with any Alteration therein only of the House or Place at which the same shall have been at first made payable.

**XVI Notes re-issuable under 48 or 53 G.3 to continue re-issuable till End of Three Years from the Date. Penalty on Frauds, 50l.**

And be it further enacted, That all Promissory Notes for the Payment to the Bearer on Demand of any Sum of Money which shall have been actually and *bonâ fide* issued and in Circulation before or upon the said Thirty-first Day of *August* One thousand eight hundred and fifteen, duly stamped according to the aforesaid Act of the Forty-eighth Year of His Majesty's Reign, and which shall then be re-issuable within the Intent and Meaning of that Act, or of an Act passed in the Fifty-third Year of His Majesty's Reign for altering, explaining, and amending the said former Act with regard to the Duties on re-issuable Promissory Notes, shall continue to be re-issuable until the Expiration of Three Years from the Date thereof respectively, but not afterwards, without Payment of any further Duty for the same ; and if any Banker or Bankers or other Person or Persons shall at any Time after the said Thirty-first Day of *August* issue or cause to be issued for the first Time any Promissory Note for the Payment of Money to the Bearer, on Demand, bearing Date before or upon that Day, he, she, or they shall for every such Promissory Note forfeit the Sum of Fifty Pounds.

**XVII Notes with printed Dates prior to Aug. 31, 1813, to be re-issuable till Aug. 31, 1816. Issuing Notes with such printed Dates for the first Time after Aug. 31, 1815, Peanlty, 50l.**

Provided always, and in regard that certain Bankers in *Scotland* have issued Promissory Notes for the Payment to the Bearer, on Demand, of a Sum not exceeding Two Pounds and Two Shillings each, with the Dates thereof printed therein, and many such Notes have been but recently issued for the first Time, although they may appear by the Date to be of more than Three Years Standing, be it further enacted, that all such Promissory Notes as last mentioned, which shall have been actually and *bonâ fide* issued and in Circulation before or upon the said Thirty-first Day of *August* One thousand eight hundred and fifteen, duly stamped according to the said Act of the Forty-eighth Year of His Majesty's Reign, and which shall bear a printed Date prior to the Thirty-first Day of *August* One thousand eight hundred and thirteen, shall continue to be re-issuable until the Thirty-first Day of *August* One thousand eight hundred and sixteen, but not afterwards, without Payment of any further Duty for the same; and if any Banker or Bankers or other Person or Persons shall at any Time after the said Thirty-first Day of *August* One thousand eight hundred and fifteen issue or cause to be issued for the first Time any such Promissory Note bearing a printed Date prior to the

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said Thirty-first Day of *August* One thousand eight hundred and thirteen, he or they shall for every Promissory Note so issued forfeit the Sum of Fifty Pounds.

**XVIII Penalty on issuing Notes in future with printed Dates, 5l.**

And be it further enacted, That from and after the Thirty-first Day of *August* One thousand eight hundred and fifteen it shall not be lawful for any Banker or Bankers or other Person or Persons to issue any Promissory Note for the Payment of Money to the Bearer, on Demand, liable to any of the Duties imposed by this Act, with the Date printed therein ; and if any Banker or Bankers or other Person or Persons shall issue or cause to be issued any such Promissory Note with the Date printed therein, he or they shall for every Promissory Note so issued forfeit the Sum of Fifty Pounds.

**XIX Notes re-issuable for a limited Period to be cancelled on Payment afterwards; and Notes not re-issuable to be cancelled immediately on Payment. Penalty for re-issuing Notes, &c. contrary to Law, and for not cancelling them, 50l. Penalty for taking Notes, &c. re-issued contrary to Law, 20l.**

And be it further enacted, That ail Promissory Notes hereby allowed to continue re-issuable for a limited Period, but not afterwards, shall upon the Payment thereof at any Time after the Expiration of such Period, and all Promissory Notes, Bills of Exchange, Drafts, or Orders for Money not hereby allowed to be re-issued shall upon any Payment thereof be deemed and taken respectively to be thereupon wholly discharged, vacated, and certified, and shall be no longer negotiable or available in any Manner whatsoever, but shall be forthwith cancelled by the Person or Persons paying the same ; and if any Person or Persons shall re-issue or cause or permit to be re-issued any Promissory Note hereby allowed to be re-issued for a limited Period as aforesaid, at any Time after the Expiration of the Term or Period allowed for that Purpose ; or if any Person or Persons shall re-issue or cause or permit to be re-issued any Promissory Note, Bill of Exchange, Draft, or Order for Money not hereby allowed to be re-issued at any Time after the Payment thereof; or if any Person or Persons paying or causing to be paid any such Note, Bill, Draft, or Order as aforesaid shall refuse or neglect to cancel the same according to the Directions of this Act; then and in either of those Cases the Person or Persons so offending shall for every such Note, Bill, Draft, or Order as aforesaid forfeit the Sum of Fifty Pounds; and in case of any such Note, Bill, Draft, or Order being re-issued contrary to the Intent and Meaning of this Act, the Person or Persons re-issuing the same, or causing or permitting the same to be re-issued, shall also be answerable and accountable to His Majesty, His Heirs and Successors, for a further Duty in respect of every such Note, Bill, Draft, or Order of such and the same Amount as would have been chargeable thereon in case the same had been then issued for the first Time, and so from Time to Time as often as the same shall be so re-issued; which further Duty shall and may be sued for and recovered accordingly as a Debt to His Majesty, His Heirs and Successors; and if any Person or Persons shall receive or take any such Note, Bill, Draft, or Order in Payment of or as a Security for the Sum therein expressed, knowing the same to be re-issued contrary to the Intent and Meaning of this Act, he, she, or they shall for every such Note, Bill, Draft, or Order forfeit the Sum of Twenty Pounds.

**XX Notes and Bills of the Bank of England exempted from Stamp Duty.**

And be it further enacted, That all Promissory Notes and Bank Post Bills which shall be issued by the Governor and Company of the Bank of *England*, from and after the

said Thirty-first Day of *August* One thousand eight hundred and fifteen, shall be freed and exempted from all the Duties hereby granted ; and that it shall be lawful for the said Governor and Company to re-issue any of their Notes after Payment thereof, as often as they shall think fit.

**XXI Bank of England to pay a Composition for the Duties on their Bills and Notes.**

And be it further enacted, that the Composition payable by the said Governor and Company of the Bank of *England* for the Stamp Duties on their Promissory Notes and Bank Post Bills, under the aforesaid Act of the Forty-eighth Year of His Majesty's Reign, shall cease from the Fifth Day of *April* last; and that the said Governor and Company shall deliver to the said Commissioners of Stamps, within One Calendar Month after the passing of this Act, and afterwards on the First Day of *May* in every Year whilst the present Stamp Duties shall remain in force, a just and true Account, verified by the Oath of their Chief Accountant, of the Amount or Value of all their Promissory Notes and Bank Post Bills in Circulation on some given Day in every Week, for the Space of Three Years preceding the Sixth Day of *April* in the Year in which the Account shall be delivered, together with the average Amount or Value thereof according to such Account; and that the said Governor and Company shall pay into the Hands of the Receiver General of the Stamp Duties in *Great Britain*, as a Composition for the Duties which would otherwise have been payable for their Promissory Notes and Bank Post Bills issued within the Year, reckoning from the Fifth Day of *April* preceding the Delivery of the said Account, the Sum of Three thousand five hundred Pounds for every Million, and after that Rate for Half a Million, but not for a less Sum than Half a Million, of the said average Amount or Value of their said Notes and Bank Post Bills in Circulation ; and that one Half Part of the Sum so to be ascertained as aforesaid for each Year's Composition shall be paid on the First Day of *October*, and the other Half on the First Day of *April* next after the Delivery of such Account as aforesaid.

**XXII A new Composition to be made when the Bank resume Cash Payments.**

Provided always, and be it further enacted, That upon the said Governor and Company resuming their Payments in Cash a new Arrangement for the Composition for the Stamp Duties payable on their Promissory Notes and Bank Post Bills shall be submitted to Parliament.

**XXIII The Bank and Royal Bank of Scotland, and British Linen Company, may issue small Notes on unstamped Paper, accounting for the Duties.**

And be it further enacted, That from and after the Thirty-first Day of *August* One thousand eight hundred and fifteen it shall be lawful for the Governor and Company of the Bank of *Scotland*, and the Royal Bank of *Scotland*, and the *British* Linen Company in *Scotland*, respectively, to issue their Promissory Notes for the Sums of One Pound, One Guinea, Two Pounds, and Two Guineas, payable to the Bearer on Demand, on unstamped Paper, in the same Manner as they were authorized to do by the aforesaid Act of the Forty-eighth Year of His Majesty's Reign; they the said Governor and Company of the Bank of *Scotland*, and the Royal Bank of *Scotland*, and *British* Linen Company respectively giving such Security, and keeping and producing true Accounts of all the Notes so to be issued by them respectively, and accounting for and paying the several Duties payable in respect of such Notes, in such and the same Manner in all respects as is and are prescribed and required by the said last-mentioned Act with

regard to the Notes thereby allowed to be issued by them on unstamped Paper, and also to re-issue such Promissory Notes respectively, from Time to Time after the Payment thereof, as often as they shall think fit.

**XXIV Re-issuable Notes not to be issued by Bankers or others, without a Licence. Regulation respecting Licences.**

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and fifteen it shall not be lawful for any Banker or Bankers or other Person or Persons (except the Governor and Company of the Bank of *England*) to issue any Promissory Notes for Money payable to the Bearer on Demand, hereby charged with a Duty and allowed to be re-issued as aforesaid, without taking out a Licence yearly for that Purpose ; which Licence shall be granted by Two or more of the said Commissioners of Stamps for the Time being, or by some Person authorized in that Behalf by the said Commissioners or the major Part of them, on Payment of the Duty charged thereon in the Schedule hereunto annexed; and a separate and distinct Licence shall be taken out for or in respect of every Town or Place where any such Promissory Notes shall be issued by, or by, any Agent or Agents for or on account of, any Banker or Bankers or other Person or Persons ; and every such Licence shall specify the proper Name or Names and Place or Places of Abode of the Person or Persons, or the proper Name and Description of any Body Corporate to whom the same shall be granted, and also the Name of the Town, or Place where, and the Name of the Bank, as well as the Partnership, or other Name, Style, or Firm, under which such Notes are to be issued; and where any such Licence shall be granted to Persons in Partnership the same shall specify and set forth the Names and Places of Abode of all the Persons concerned in the Partnership, whether all their Names shall appear on the Promissory Notes to be issued by them or not, and in default thereof such Licence shall be absolutely void; and every such Licence which shall be granted between the Tenth Day of *October* and the Eleventh Day of *November* in any Year shall be dated on the Eleventh Day of *October*, and every such Licence which shall be granted at any other Time shall be dated on the Day on which the same shall be granted ; and every such Licence respectively shall have Effect and continue in force from the Day of the Date thereof until the Tenth Day of *October* following, both inclusive.

**XXV No Banker to take out more than Four Licences for any Number of Towns in Scotland.**

Provided always, and be it further enacted, That no Banker or Bankers, Person or Persons, shall be obliged to take out more than Four Licences in all for any Number of Towns or Places in *Scotland*; and in case any Banker or Bankers, Person or Persons, shall issue such Promissory Notes as aforesaid, by themselves or their Agents, at more than Four different Towns or Places in *Scotland*, then, after taking out Three distinct Licences for Three of such Towns or Places, such Banker or Bankers, Person or Persons, shall be entitled to have all the rest of such Towns or Places included in a Fourth Licence.

**XXVI Several Towns in England may be included in One Licence, In certain Cases.**

Provided also, and be it further enacted, That where any Banker or Bankers, Person or Persons, applying for a Licence under this Act would under the said Act of the Forty-eighth Year of His Majesty's Reign have been entitled to have Two or more Towns or Places in *England* included in One Licence, if this Act had not been made such

Banker or Bankers, Person or Persons, shall have and be entitled to the like Privilege under this Act.

**XXVII Persons applying for Licences to deliver Specimens of their Notes. Penalty for issuing Notes without Licence, 100l.**

And be it further enacted, That the Banker or Bankers or other Person or Persons applying for any such Licence as aforesaid shall produce and leave with the proper Officer a Specimen of the Promissory Notes proposed to be issued by him or them, to the Intent that the Licence may be framed accordingly; and If any Banker or Bankers or other Person or Persons (except the said Governor and Company of the Bank of *England*) shall issue, or cause to be issued by any Agent, any Promissory Note for Money payable to the Bearer on Demand, hereby charged with a Duty, and allowed to be re-issued as aforesaid, Without being licensed so to do in the Manner aforesaid, of at any other Town or Place, or under any other Name, Style, or Firm, than shall be specified in his or their Licence, the Banker or Bankers or other Person or Persons so offending shall for every such Offence forfeit the Sum of One hundred Pounds.

**XXVIII Licences to continue in force notwithstanding Alteration in Partnerships.**

And be it further enacted, That where any such Licence as aforesaid shall be granted to any Persons in Partnership the same shall continue in force for the issuing of Promissory Notes duly stamped, under the Name, Style, or Firm therein specified, until the Tenth Day of *October* inclusive following the Date thereof, notwithstanding any Alteration in the Partnership.

**XXIX Promissory Notes made out of Great Britain not to be negotiable unless stamped. Penalty on circulating such Notes, &c., 20l. for each.**

And be it further enacted, That from and after the passing of this Act Promissory Notes for the Payment of Money to the Bearer on Demand made out of *Great Britain*, or purporting to be made out of *Great Britain*, or purporting, to be made by or on the Behalf of any Person or Persons resident out of *Great Britain*, shall not be negotiable or be negotiated, or circulated or paid in *Great Britain*, whether the same shall be made payable in *Great Britain* or not, unless the same shall have paid such Duty, and be stamped in such Manner, as the Law requires for Promissory Notes of the like Tenor and Value made in *Great Britain*; and if any Person or Persons shall circulate or negotiate, or offer in Payment, or shall receive or take in Payment, any such Promissory Note or shall demand or receive Payment of the whole or any Part of the Money mentioned in such Promissory Note from or on account of the Drawer thereof in *Great Britain*, the same not being duly stamped as aforesaid, or if any Person or Persons in *Great Britain* shall pay or cause to be paid the Sum of Money expressed in any such Note, not being duly Stamped as aforesaid, or any Part thereof, either as Drawer thereof, or in pursuance of any Nomination or Appointment for that Purpose therein contained, the Person or Persons so offending shall for every such Promissory Note forfeit the Sum of Twenty Pounds: Provided always; that this Clause shall not extend to Promissory Notes made and payable only in *Ireland*.

**XXX Conveyances of Property contracted to be sold before April 12, 1808, exempted from ad valorem Duty.**

And be it further enacted, That any Conveyances to be made after the Thirty-first Day of *August* One thousand eight hundred and fifteen of Lands or other Property contracted to be sold prior to the Twelfth Day of *April* One thousand eight hundred and eight, which, under the Provisions of the said Act of the Forty-eighth Year of His Majesty's Reign, would have been exempted from the *ad valorem* Duty thereby granted, shall be exempted from the *ad valorem* Duty imposed by this Act, and shall be charged with the ordinary Duty of One Pound Fifteen Shillings in lieu thereof, together with the progressive Duty of One Pound Five Shillings, if any progressive Duty shall be chargeable thereon under and subject nevertheless to the Conditions and Regulations prescribed by the said last-mentioned Act.

**XXXI Releases and Conveyances of Annuities, &c. exempted from the ad valorem Duty on the Repurchase.**

Provided always, and be it further enacted, That the Releases and other Conveyances of Annuities or Rentcharges made in the original Grant thereof, subject to be redeemed or repurchased, shall, on the Repurchase thereof, be exempted from the *ad valorem* Duty hereby imposed on Conveyances on the Sale of any Property, and shall be charged only with the ordinary Duty on Deeds or Instruments of the like Kind not upon a Sale.

**XXXII The Duty on Fire Insurances to be collected by the Companies undertaking same.**

And be it further enacted, That the Percentage Duty on Insurances against Loss by Fire granted by this Act shall be collected and received of and from the Persons whose Property shall be insured, for the Use of His Majesty, His Heirs and Successors, by the public Companies or other Person or Persons licensed or who ought to be licensed by the said Commissioners of Stamps, pursuant to the Act of the Twenty-second Year of His Majesty's Reign, intituled *An Act for charging a Duty on Persons whose Property shall be insured against Loss by Fire*, and by the *Royal Exchange* and *London Assurance Corporations* respectively, at the Time of their making, renewing, or continuing of, or receiving the Premium for the Insurances in respect of which the Duty shall be payable, and for the whole Term or Period for which the Insurances shall be made, renewed, or continued; and such Duty shall be accounted for and paid over in the Manner directed by this and the said last-mentioned Act; and the *Royal Exchange* and *London Assurance Corporations* shall be subject to all the Provisions and Regulations of this and the said last-mentioned Act in the same Manner as any other public Companies, except only as to the taking out of a Licence from the said Commissioners of Stamps.

**XXXIII Quarterly Accounts to be rendered by Insurance Companies, containing certain Particulars.**

And be it further enacted, That every Quarterly Account to be delivered to the said Commissioners of Stamps, or their Officers, by the Corporations or Companies or others insuring against Fire, pursuant to the Directions of the said Act of the Twenty-second Year of His Majesty's Reign, shall contain a true and faithful Account of all the Policies and Insurances which shall have been issued and made or renewed or continued by them, whether for a Year or for more Years than one, or for any Period

exceeding or falling short of a Year, from the first to the last Day of the Quarter (both inclusive) for which such Account shall be rendered, together with the Numbers and Dates of the Policies, the Names and Places of Abode of the Persons whose Property shall be insured, the Sum or Amount of the Sums insured by each Policy, the Time for which each Insurance shall be made or renewed or continued, and the Duty which shall have been received for the same ; and there shall be annexed to and delivered with every such Quarterly Account an Affidavit, or solemn Affirmation in the Case of Quakers, made by the Secretary, or if no Secretary by the Chief Clerk of the Corporation or Company by whom it shall be delivered, stating that he has examined and checked the same with the Books of such Corporation or Company, and that to the best of his Knowledge, Information, and Belief it does contain a true and faithful Account of the several Matters and Things required by this Act, and also of any Allowances or Returns of Duty in respect of Time unexpired on Policies surrendered, which may be therein stated to have been made pursuant to the said Act of the Twenty-second Year of His Majesty's Reign; and for any Default in the Delivery of such Account, with such Affidavit or Affirmation thereto annexed as aforesaid, the Corporation or Company or Person or Persons making such Default shall forfeit the Sum of Five hundred Pounds.

#### **XXXIV Insurance Companies may make up the Accounts to their own Quarter Days.**

And be it further enacted, That any public Companies who shall use any other Quarter Days than those mentioned in the said Act of the Twenty-second Year of His Majesty's Reign as the Period of the Commencement or Termination of their Insurances, shall be at liberty to make up their Quarterly Accounts to the Quarter Days used by them, and to deliver the same to the said Commissioners of Stamps, or their Officers, within Two Calendar Months after the Expiration of the Quarter for which they shall be made up.

#### **XXXV Country Insurance Companies to transmit Accounts immediately to the Commissioners of Stamps, if required.**

And be it further enacted, That all Companies and Persons having Offices or carrying on the Business of Fire Insurance at a greater Distance than Five Miles from *London* or *Westminster* shall, if required by the said Commissioners of Stamps, transmit their Quarterly Accounts, with such Affidavits or Affirmations as aforesaid thereto annexed, immediately to the said Commissioners at their Head Office, and pay the Amount of the Duties due on such Quarterly Accounts immediately to the Receiver General of the Duties under the Management of the said Commissioners, and in default thereof shall be subject to the same Penalties as they would have been, under the said Act of the Twenty-second Year of His Majesty's Reign, for not delivering their Accounts and paying the Monies due thereon conformably to the Provisions of that Act.

#### **XXXVI Allowance to the Insurance Companies for collecting Duties.**

And be it further enacted, That an Allowance shall be made to the Corporations or Companies and others collecting and receiving the said Duties hereby imposed on Insurances against Loss by Fire, and accounting for and paying over the same as required by this and the said Act of the Twenty-second Year of His Majesty's Reign, that is to say, to those having their Head Office in *London* or *Westminster* an Allowance at and after the Rate of Four Pounds *per Centum* on the Amount of the Duties collected and received at such Head Office, and at and after the Rate of Five Pounds *per Centum*

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*Status: This is the original version (as it was originally enacted).*

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on the Amount of the Duties collected by their Agents out of *London* and *Westminster*, and to those not having their Head Office in *London* or *Westminster* an Allowance at and after the Rate of Five Pounds *per Centum* on the Amount of the Duties collected by them ; provided they shall deliver their Quarterly Accounts containing all the requisite Particulars, and make Payment of the said Duties, within the Time prescribed by this or the said last-mentioned Act.

**XXXVI Penalty for not proving Wills, or taking Letters of Administration, within a given Time, 100l. and 10 per Cent, on the Duty.**

And for better securing the Duties on Probates of Wills and Letters of Administration, be it further enacted, That from and after the Thirty-first Day of *August* One thousand eight hundred and fifteen, if any person shall take possession of and in any Manner administer, any Part of the Personal Estate and Effects of any Person deceased, without obtaining Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased within Six Calendar Months after his or her Decease, or within Two Calendar Months after the Termination of any Suit or Dispute respecting the Will or the Right to Letters of Administration, if there shall be any such, Which shall not be ended within Four Calendar Months after the Death of the Deceased, every Person so offending 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 Stamp Duty payable on the Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased.

**XXXVII Ecclesiastical Courts not to grant Probates or Letters of Administration, without Affidavit of the Value of Effects.**

And be it further enacted, That from and after the Expiration of Three Calendar Months from the passing of this Act no Ecclesiastical Court or Person 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, 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, 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, but including the Leasehold Estates for Years of the Deceased, whether absolute or determinable on Lives, if any, and without deducting anything on account of the Debts due and owing from the Deceased, are under the Value of a certain Sum to be therein specified, to the best of the Deponent's or Affirmant's Knowledge, Information, and Belief, in order that the proper and full Stamp Duty may be paid 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.

**XXXIX Affidavits to be free of Stamp Duty, and to be transmitted to Commissioners of Stamps. Penalty for Neglect, 50l.**

And be it further enacted, That every such Affidavit or Affirmation shall be exempt from Stamp Duty, and shall be transmitted to the said Commissioners of Stamps, together with a Copy of the Will or Extract or Account of the Letters of Administration to which it shall relate, by the Registrar or Other Officer of the Court whose Duty

it shall be to transmit Copies of Wills and Extracts or Accounts of Letters of Administration to the said Commissioners for the better Collection of the Duties on Legacies and Successions to Personal Estate upon Intestacy; 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, every Person so offending shall forfeit the Sum of Fifty Pounds.

**XL Provision for the Case of too high a Stamp Duty being, paid on Probates, &c.**

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 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 shall 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 should 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 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, if the Difference be considerable, to repay the same in Money, at the Discretion of the said Commissioners.

**XLI Provision for the Case of too little Stamp Duty being paid on Probates, &c.**

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 of 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 belonged 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 before-mentioned 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.

**XLII Administrator to give the proper Security before Administration is duly stamped.**

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 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 and 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 Rectification shall have proceeded.

**XLIII Penalty on Executors, &c. not paying the full Duty on Probates, &c. in a given Time after Discovery of too little paid at first, 100l. and 10 per Cent, on the Duty wanting.**

And be it further enacted, That where too little Duty shall have been paid on any Probate or Letters of Administration, 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 belonged to the Deceased, if any Executor or Administrator acting under such Probate or Letters of Administration shall not, within Six Calendar Months after the passing of this Act, or after the Discovery of the Mistake or Misapprehension, 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.

**XLIV Ecclesiastical Courts not to take Surrenders of Probates, &c. on the Ground only of wrong Duty paid thereon.**

And be it further enacted, That from and after the Expiration of Three Calendar Months from the passing of this Act it shall not be lawful for any Ecclesiastical Court or Person to call in and revoke or to accept the Surrender of any Probate or Letters of Administration, on the Ground only of too high or too low a Stamp Duty having been paid thereon, as heretofore hath been practised; and if any Ecclesiastical Court or Person shall so do, the Commissioners of Stamps shall not make any Allowance whatever for the Stamp Duty on the Probate or Letters of Administration which shall be so annulled.

**XLV Commissioners of Stamps may give Credit for the Duty on Probates and Letters of Administration in certain Cases.**

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 or 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 said 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 that 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 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, being 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.

**XLVI Commissioners may extend the Credit, if necessary.**

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.

**XLVII Probate or letters of Administration stamped on Credit to be deposited with the Commissioners.**

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 Expense of the Executor or Administrator, as Occasion shall require.

**XLVIII Duty for which Credit shall be given to be a Debt to the Crown.**

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 or Successors, from the Personal Estate of the Deceased, and shall be paid in preference to and before any other Debt whatsoever due from the same 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.

**XLIX Provision for the Case of Letters of Administration de bonis non taken out before Payment of the Duty for which Credit shall be given.**

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 to cause such Letters of Administration *de bonis non* be duly stamped with the particular Stamp provided to be used on Letters of Administration of that Kind for demoting the Payment of the Duty in respect of the Effects of the Deceased on; some prior Probate or Letters of Administration of the same Effects 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.

**L Directions concerning Affidavits by Executors, &c. residing out of England relating to Trust Property.**

And be it further enacted in regard; to Probate of Wills and Letters of Administration, that where any Part of the Personal Estate which the Deceased was possessed of: or entitled to shall be alleged to have been Trust Property, if the Person or Persons who shall be required to make any Affidavit or Affirmation relating thereto, conformably to the Provisions of the said Act of the Forty-eighth Year of His Majesty's Reign, shall reside out of *England*, such Affidavit or Affirmation shall and may be made before any Person duly commissioned to take Affidavits by the Court of Session or Court of Exchequer in *Scotland*, or before One of His Majesty's Justices of the Peace in *Scotland*, or before a Master in Chancery, Ordinary or Extraordinary, in *Ireland*, or before any Judge or Civil Magistrate of any other Country or Place where the Party or Parties shall happen to reside ; and every such Affidavit or Affirmation shall be as effectual as if the same had been made before a Master in Chancery in *England*, pursuant to the Directions of the said last-mentioned Act.

**LI A Return of Duty on Probates, &c. to be made in respect of Debts if claimed in Three Years.**

Provided always, and be it further enacted, that where it shall be proved by Oath or 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, or a Compensation of a Testament, Testamentary or Dative, shall have been granted after the Thirty-first

Day of *August* One thousand eight hundred and fifteen, or which shall be included in any Inventory exhibited and recorded in a Commissary Court in *Scotland* as the Law requires after that Day, 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 Letters of Administration, or Confirmation or Inventory, 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 or Confirmation, or the recording of such Confirmation 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 ss aforesaid within the said Term of Three Years, it shall be lawful for the Commissioners of the Treasury to allow such further Time for making the claim as may appear to them to be reasonable under the Circumstances of the Case.

**LII Affidavits relating to Stamp Duties, if no express Provision, to be made before Commissioners, &c.**

And-be it further enacted, That all Affidavits and solemn Affirmations in the Case of Quakers-required by this or any former or future Act of Parliament, or which shall be required by the said Commissioners of Stamps to be made, for the Satisfaction of the said Commissioners, of and concerning any Facts or Circumstances upon which they are to execute the Powers vested in them by this or any other Act, or for the Verification of any Accounts of or concerning the Duties under their Management, or for any other Purpose relating to such Duties, shall, in all Cases not otherwise expressly provided for, be made before the said Commissioners or any One or more of them, or before a Master in Chancery, Ordinary or Extraordinary, in *England*, or before any Person duly commissioned to take Affidavits by the Court of Session or the Court of Exchequer in *Scotland*, or before One of His Majesty's Justices of the Peace in *Scotland*.

**LIII Penalty for Perjury.**

And be it further enacted, That all and every Person and Persons before whom any Affidavit or solemn Affirmation is or shall be required or directed to be made by this or any former or future Act of Parliament relating to any Stamp Duties shall be and they are hereby authorized to take the same, and administer the proper Oath or Affirmation for that Purpose; and if any Person making any such Affidavit or Affirmation 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 by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to.

**LIV Exempting Ginger and Peppermint Lozenges and other Confectionery from Stamps, unless avowedly sold as Medicines.**

Provided always, and be it further enacted, That nothing contained in this or any other Act shall extend or be construed to extend to charge with any Stamp Duties Ginger and Peppermint Lozenges, or any other Article of Confectionery, unless the Person vending the same shall vend the same as Medicines, or as beneficial for the Prevention,

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Cure, or Relief of any Distemper, Malady, Ailment, or Disorder incident to or in anywise affecting the Human Body, nor to compel the Person or Persons vending the same to take out the Licence required by Persons vending Medicines.

**LV The Duties to be paid to the Receiver General, and by him into the Exchequer.**

And be it further enacted, That all the Monies to arise from the Duties granted by this Act, and from the several other Duties under the Management of the said Commissioners of Stamps, shall be paid into the Hands of the Receiver General of the Stamp Duties in *Great Britain*, who shall from Time to Time pay the same into the Bank of *England* for safe Custody, pursuant to the Act in that Case made and provided; and shall thereafter pay the same (after deducting the Charges of raising, collecting, and accounting for the same, and all other Charges first payable thereout, and with the Exception of any Duties on Lottery Licences and Shares of Tickets) into the Receipt of His Majesty's Exchequer at *Westminster* in One Sum, at such Times and in such Manner as the present Stamp Duties are by the Laws in force directed to be paid; and that the Monies so paid into the said Receipt shall be carried to and made Part of the Consolidated Fund of *Great Britain* ; and the same shall be apportioned in the Accounts of the Consolidated Fund and of the Public Debt of *Great Britain* in such Manner as shall be directed by any Act of the present Session of Parliament.

## THE SCHEDULE 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; on DEEDS in general; and on other INSTRUMENTS, Matters and Things, not falling under either of the following Heads.

## PART THE SECOND:

Containing the Duties on LAW PROCEEDINGS, or Proceedings in the Admiralty and Ecclesiastical Courts, and in the several Courts of Law and Equity at *Westminster*, and other Courts in *Great Britain*, and in the Offices belonging thereto, and before the Lord High Chancellor or the Lord Keeper or Commissioners for the Custody of the Great Seal, in Matters of Bankruptcy and Lunacy.

## PART THE THIRD:

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION; on CONFIRMATIONS of Testaments, Testamentary and Dative; on INVENTORIES to be exhibited in the Commissary Courts of *Scotland*; on LEGACIES out of Real or Personal, Heritable or Moveable Estate; and on SUCCESSIONS to Personal or Moveable Estates upon Intestacy.

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
ADMISSION of any Person to act as an Advocate in any of the Ecclesiastical Courts, or in the High Court of Admiralty in <i>England</i> , or in any of the Courts of Justice in <i>Scotland</i>	50	0	0
<i>Exemption from the preceding and all other Stamp Duties.</i>			
<i>Where an Advocate admitted in one Court in England shall be admitted as an Advocate in any other Court in England, or being admitted in one Court in Scotland</i>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>shall be admitted as an Advocate in any other Court in Scotland, his latter Admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former Admission, according to the Laws then in force.</i>			
ADMISSION of any Person to the Degree of a Barrister at Law in either of the Inns of Court in <i>England</i> , for the Register or Entry thereof	50	0	0
ADMISSION of any Person to act as an Attorney, Solicitor, or Proctor in any Court in <i>England</i> , or as a Sworn Clerk, Side Clerk, Clerk in Court, or other Clerk or Officer in any Court in <i>England</i> , whose Business and Emoluments (like those of an Attorney or Solicitor) shall depend upon his being retained and employed by Clients or Suitors, and shall therefore be wholly uncertain in Amount	25	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Where any Person duly admitted an Attorney in either of His Majesty's Courts at Westminster, or in either of the Courts</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p><i>of the Great Sessions in Wales, or of the Counties Palatine of Chester, Lancaster, and Durham, shall be also admitted to act as an Attorney in any other of the said Courts, or in any inferior Court of Law, or as a Solicitor in any Court of Equity, in England, the latter Admission shall be free of Duty.</i></p>			
<p><i>And where any Person duly admitted a Solicitor in the Court of Chancery or Exchequer at Westminster, or in either of the Courts of the Great Sessions in Wales, or of the Duchy of Lancaster, or of the Counties Palatine of Chester, Lancaster, and Durham, shall be also admitted to act as a Solicitor in any other of the said Courts, or in any inferior Court of Equity, or as an Attorney in any Court of Law in England, the latter Admission shall be free of Duty.</i></p>			
<p><i>Provided such Attorney or Solicitor shall have paid the proper Stamp Duty on his former Admission, according to the Laws then in force.</i></p>			
<p><i>But in all Cases not expressly exempted</i></p>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
the said Duty is to be paid on every Admission of the same Person.			
ADMISSION of any Person to act as Writer to the Signet, or as a Solicitor, Agent, Attorney, or Procurator, in any Court in <i>Scotland</i> , or as a Clerk or Officer in any Court in <i>Scotland</i> , whose Business and Emoluments (like those of a Solicitor) shall depend upon his being retained and employed by Clients or Suitors, and shall therefore be wholly uncertain in Amount	25	0	0
And where any Person shall be admitted to act as a Solicitor or Agent in the Court of Session, Justiciary, or Commission of Teinds in <i>Scotland</i> , who shall not have served a Clerkship or Apprenticeship for Five Years to a Writer to the Signet, or to a Solicitor or Agent, under regular Articles or Indentures of Clerkship or Apprenticeship, which shall have paid the Stamp Duty, payable by Law for the same at the Date thereof, his Admission shall be charged with a <i>further</i> Duty of	60	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>And where any Person shall be admitted to act as a Procurator or Solicitor in the High Court of Admiralty in <i>Scotland</i>, the Commissary Court at <i>Edinburgh</i>, or any inferior Court in <i>Scotland</i>, who shall not have served a Clerkship of Apprenticeship for Five Years to a Writer to the Signet, or to a Solicitor, Agent or Procurator, under regular Articles or Indentures of Clerkship or Apprenticeship, which shall have paid the Stamp Duty, payable by Law for the same at the Date thereof, his Admission shall be charged with a <i>further</i> Duty of</p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Where any Person duly admitted a Writer to the Signet, or a Solicitor, Agent, or Attorney, in either of the Courts of Session, Justiciary, Exchequer, or Commission of Teinds, shall be also admitted to act in either of those Capacities in any other or others of the same Courts, his</i></p>	30	0	0

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>latter Admission shall be free of Duty.</i>			
<i>Where any Person duly admitted as a Solicitor or Procurator in the High Court of Admiralty, or in the Commissary Court at Edinburgh, shall be also admitted a Solicitor or Procurator in the other of those Courts, his latter Admission shall be free of Duty.</i>			
<i>And where any Person duly admitted a Solicitor or Procurator in any of the inferior Courts in Scotland shall be also admitted a Solicitor or Procurator in any other or others of the same Courts, his latter Admission shall be free of Duty.</i>			
<i>Provided in each of the foregoing Cases the proper Stamp Duty shall have been paid on the former Admission of such Person, according to the Laws then in force.</i>			
<i>But in all Cases not expressly exempted the said Duty is to be paid on every Admission of the same Person.</i>			
<i>ADMISSION of any Person as a Master in Ordinary in Chancery, or as One</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
of the Six Clerks, or One of the Cursitors, of the Court of Chancery in <i>England</i> , or as a Sworn Clerk, Side Clerk, Clerk in Court, or other Clerk or Officer whatsoever in any Court in <i>Great Britain</i> , who must necessarily be employed to do certain official Business, and whose Emoluments shall therefore be so far fixed and certain;			
Where the Salary, Fees, and Emoluments of the Office or Appointment, shall not amount to 50 <i>l. per Annum</i>	2	0	0
And where the same shall amount to 50 <i>l.</i> and not amount to 100 <i>l. per Annum</i>	4	0	0
And where the same shall amount to 100 <i>l.</i> and not amount to 200 <i>l. per Annum</i>	6	0	0
And where the same shall amount to 200 <i>l.</i> and not amount to 300 <i>l. per Annum</i>	12	0	0
And where the same shall amount to 300 <i>l.</i> and not amount to 500 <i>l. per Annum</i>	25	0	0
And where the same shall amount to 500 <i>l.</i> and not amount to 750 <i>l. per Annum</i>	35	0	0
And where the same shall amount to 750 <i>l.</i>	50	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
and not amount to 1,000 <i>l.</i> <i>per Annum</i>			
And where the same shall amount to 1,000 <i>l.</i> and not amount to 1,500 <i>l.</i> <i>per Annum</i>	75	0	0
And where the same shall amount to 1,500 <i>l.</i> and not amount to 2,000 <i>l.</i> <i>per Annum</i>	100	0	0
And where the same shall amount to 2,000 <i>l.</i> and not amount to 3,000 <i>l.</i> <i>per Annum</i>	150	0	0
And where the same shall amount to 3,000 <i>l.</i> or upwards <i>per Annum</i>	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.			
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>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.</i>			
<i>All Admissions of Officers proceeding</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>upon any warrants of or Appointments to Offices which shall be charged with the Duties hereinafter mentioned.</i>			
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 FACULTY.			
ADMISSION of any Person to be a Member of either of the Four Inns of Court in <i>England</i>	25	0	0
ADMISSION of any Person to be a Member of either of the Societies commonly called Inns of Chancery in <i>England</i>	3	0	0
ADMISSION of any Person to be a Fellow of the College of Physicians in <i>England</i> or <i>Scotland</i>	25	0	0
ADMISSION or Licence of any Person by the College of Physicians in <i>England</i> or <i>Scotland</i> to exercise the Faculty of Physic, or practise as a Licentiate	15	0	0
ADMISSION or Matriculation of any Person in either of	1	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
the Universities in <i>England</i>			
ADMISSION of any Person to the Degree of a Bachelor of Arts in either of the Universities in <i>England</i> , for the Register or Entry thereof,			
If conferred in the ordinary Course of the University	3	0	0
If conferred by special Grace, or Royal Mandate, or by reason of Nobility, or otherwise out of the ordinary Course	5	0	0
ADMISSION of any Person to any other Degree in either of the Universities in <i>England</i> , for the Register or Entry thereof,			
If conferred in the ordinary Course of the University	6	0	0
If conferred by special Grace, or Royal Mandate, or by reason of Nobility, or otherwise out of the ordinary Course, conferring any Right of Election in such University	10	0	0
ADMISSION of any Person to the Degree of Doctor of Medicine in either of the Universities in <i>Scotland</i>	10	0	0
Note: —The said herein before			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
mentioned Duties on Admissions are, in all Cases not expressly provided for, to be charged on the Instruments of Admission, delivered to the Persons admitted, by whatsoever Name the same may be called, if there be any such, or if not, 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, or for Want thereof on the Rescript or Warrant for such Admission.			
ADMISSION -of any Person into any Corporation or Company in any City, Borough, Burgh, or Town Corporate in <i>Great Britain</i> , for the Register, Entry, or Memorandum thereof in the Court Book, Roll, or Record of such Corporation 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

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>The Admission of Craftsmen or others entering in any Corporation within any Royal Burgh, Burgh of Regality, or Burgh of Barony in Scotland, incorporated by the Magistrates and Council of such Burgh provided such Craftsmen or others shall have been previously admitted Freemen or Burgesses of the Burgh, and have paid the proper Stamp Duty on such Admission, according to the Laws then in force.</i>			
ADMISSION to Ecclesiastical Benefices in Scotland.—See COLLATION.			
ADMISSION or Admittance to Copyhold Lands.— See COPYHOLD.			
AFFIDAVIT not made for the immediate Purpose of being filed, read, or used in any Court of Law or Equity; for every Sheet or Piece of Paper, Parchment, or Vellum, on which the same shall be written or printed-	0	2	6

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Affidavits required or authorized by Law, to be made before any Justice or Justices of the Peace, or before any Commissioner or Commissioners of any public Board of Revenue, or any of the Officers acting under them, or before any other Commissioner or Commissioners appointed or to be appointed by Act of Parliament.</i>			
<i>Affidavits to be made pursuant to the Act of the Forty-eighth Year of His Majesty's Reign, c. 149., by Persons intromitting with the Personal or Moveable Estate or Effects of Persons deceased in Scotland.</i>			
<i>Affidavits to be made pursuant to this Act by Persons applying for Probates of Wills and Letters of Administration in England, regarding the Value of the Estate and Effects of the Deceased.</i>			
<i>Affidavits which may be required at the Bank of England to prove the Death of any Proprietor of any Share in any of the Stocks or Funds transferable there,</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p><i>or to identify the Person of any such Proprietor, or to remove any other Impediment to the Transfer of any such Stocks or Funds.</i></p>			
<p><i>Also all Affidavits relating to the Loss, Mutilation, or Defacement of any Bank Note or Bank Post Bill.</i></p>			
<p><i>See also the General Exemptions at the End of this Part of the Schedule.</i></p>			
<p>AGREEMENT or Contract, accompanied with a Deposit of Title Deeds, for making a Mortgage, Wadset, or other Security on any Estate or Property therein comprised.— See MORTGAGE.</p>			
<p>AGREEMENT, or any Minute or Memorandum of an Agreement, made in <i>England</i> under Hand only, or made in <i>Scotland</i> without any Clause of Registration (<i>and not otherwise charged in this Schedule nor expressly exempted from all Stamp Duty</i>), where the Matter thereof shall be of the Value of 20l. or upwards, whether the same shall be only Evidence of a Contract, or obligatory upon the</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Parties from its being a written Instrument, together with every Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto;			
Where the same shall not contain more than 1,080 Words (being the Amount of Fifteen Common Law Folios or Sheets of Seventy-two Words each)	1	0	0
And where the same shall contain more than 1,080 Words	1	15	0
And for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	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. 15s., although the same shall in the whole contain twice the Number of 1,080 Words or upwards.			
<i>Exemption from the preceding and all other Stamp Duties.</i>			
<i>Label, Slip, or Memorandum</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>containing the Heads of Insurances to be made by the Corporations of the Royal Exchange Assurance and London Assurance, or by the Corporations of the Royal Exchange Assurance of Houses and Goods from Fire and London Assurance of Houses and Goods from Fire.</i>			
<i>Memorandum or Agreement for granting a Lease or Tack, at Rack-rent, of any Messuage, Land, or Tenement under the Yearly Rent of Five Pounds.</i>			
<i>Memorandum or Agreement for the Hire of any Labourer, Artificer, Manufacturer, or Menial Servant.</i>			
<i>Memorandum, Letter, or Agreement made for or relating to the Sale of any Goods, Wares, or Merchandise.</i>			
<i>Memorandum or Agreement made between the Master and Mariners of any Ship or Vessel, for Wages, on any Voyage Coastwise from Port to Port in Great Britain.</i>			
<i>Letters containing any Agreement (not before exempted) in respect of any</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p><i>Merchandise, or Evidence of such an Agreement, which shall pass by the Post, between Merchants or other Persons carrying on Trade or Commerce in Great Britain, and residing and actually being, at the Time of sending such Letters, at the Distance of Fifty Miles from each other.</i></p> <p><i>See also the General Exemptions at the End of this Part of the Schedule.</i></p>			
<p>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</p>	1	15	0
<p>And where the same, together with any Schedule, Receipt, Or other Matter put or indorsed thereon or annexed thereto shall contain 2,160 Words (being the Amount of Thirty Common Law Folios or Sheets of Seventy-two Words each) or upwards, then for every entire Quantity of 1,080 Words (or Fifteen Common Law Folios or Sheets) contained therein, over and above the first 1,080 Words, a</p>	1	5	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
further <i>progressive</i> Duty of <i>If made by Deed.—</i> See DEED.			
APPOINTMENT of a Chaplain, operating as a Qualification to hold Two Ecclesiastical Benefices in <i>England</i>	2	0	0
APPOINTMENT of a Gamekeeper.—See DEPUTATION.			
APPOINTMENT to Offices.—See ADMISSION, GRANT.			
APPRAISEMENT or Valuation of any Estate or Effects, Real or Personal, Heritable or Moveable; or of any Interest therein; or of the annual Value thereof; or of any Dilapidations; or of any Repairs wanted; or of the Materials and Labour used or to be used in any Buildings; or of any Artificers Work whatsoever.			
Where the Amount of such Appraisement or Valuation shall not exceed 50l.	0	2	6
And where it shall exceed 50l. and not exceed 100l.	0	5	0
And where it shall exceed 100l. and not exceed 200l.	0	10	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And where it shall exceed 200 <i>l.</i> and not exceed 500 <i>l.</i>	0	15	0
And where it shall exceed 500 <i>l.</i>	1	0	0
<i>Exemptions.</i>			
<i>Appraisements or Valuations made in pursuance of the Order of any Court of Admiralty or Vice Admiralty, or of any Court of Appeal from any Sentence, Adjudication, or Judgment of any Court of Admiralty or Vice Admiralty.</i>			
<i>Appraisements or Valuations of any Property made for the Purpose of ascertaining the Legacy Duty payable in respect thereof.</i>			
APPRAISER, Licence to act as such.—See LICENCE.			
APPRENTICESHIP and CLERKSHIP.— Indenture or other Instrument or Writing 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, <i>except Articles of Clerkship</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>to Attorneys and others herein-after specifically charged ;</i>			
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 such Apprentice, Clerk, or Servant, or both the Money and Value of such other Matter or Thing, shall not amount to 30l.	1	0	0
If the same shall amount to 30l. and not amount to 50l.	2	0	0
If the same shall amount to 50l. and not amount to 100l.	3	0	0
If the same shall amount to 100l. and not amount to 200l.	6	0	0
If the same shall amount to 200l. and not amount to 300l.	12	0	0
If the same shall amount to 300l. and not amount to 400l.	20	0	0
If the same shall amount to 400l. and not amount to 500l.	25	0	0
If the same shall amount to 500l. and not amount to 600l.	30	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
If the same shall amount to 600l. and not amount to 800l.	40	0	0
If the same shall amount to 800l. and not amount to 1,000l.	50	0	0
And if the same shall amount to 1,000l. or upwards	60	0	0
And where there shall be no such Consideration as aforesaid moving to the Master or Mistress, if the Indenture or other Instrument shall not contain more than 1,080 Words	1	0	0
And if the same shall contain more than that Quantity	1	15	0
<b>APPRENTICESHIP and CLERKSHIP.</b> —Indenture or other Instrument or Writing 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, Transfer, or Turnover, or upon the Death, Absence, or Incapacity of the former Master or Mistress, or otherwise; or any Writing whatever, whereby any such Assignment, Transfer,			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
or Turnover, may be effectuated or ascertained.			
Where there shall be any such valuable Consideration as aforesaid moving to the 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		{ <i>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.</i>	
And where there shall be no such new Consideration, if the Indenture or other Instrument or Writing shall not contain more than 1,080 Words	1	0	0
And if the same shall contain more than that Quantity	1	15	0
And where there shall be <i>Duplicates</i> or <i>Two Parts</i> of any such Indenture or other Instrument or Writing relating to any such Apprentice, Clerk, or Servant as aforesaid, each Part shall be charged with the Duty before mentioned in all Cases where the same shall not exceed Thirty-five Shillings ; and where the same shall exceed that Sum only one Part shall be charged with the said <i>ad valorem</i> Duty, or	1	15	0

*PART THE FIRST.**Duty.*

£

s.

d.

Duty in proportion to the Consideration, and the other Part shall be charged with a Duty of

Note—And *the Part* bearing the *ad valorem* or higher Duty shall belong to and be kept by the Apprentice, Clerk, or Servant, or some Person on his or her Behalf, upon his or her being first placed out; and in case of any subsequent placing out, by Assignment or otherwise, *the Part* bearing the *ad valorem* Duty on that Occasion (if any) shall belong to and be kept by the former Master or Mistress, or his or her Representatives, or by the Apprentice, Clerk, or Servant, or some Person on his or her Behalf; and in each of the said Cases *the other Part* bearing the lower Duty hereby charged thereon shall belong to and be kept by the original Master or Mistress, or the new Master or Mistress, as the Case may be; and the same shall be respectively received in Evidence accordingly.

*Exemptions from the preceding and all other Stamp Duties.*

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Indentures or other Instruments for placing out poor Children Apprentices by or at the sole Charge of any Parish or Township, or by or at the sole Charge of any public Charity, or pursuant to the Act of the 32d Year of His Majesty's Reign for the further Regulation of Parish Apprentices.</i>			
<i>And all Assignments of such poor Apprentices, 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 Parish or Township, or by any public Charity.</i>			
ARTICLES of CLERKSHIP or Contract, whereby any Person shall first become bound to serve as a Clerk, in order to his Admission as an Attorney or Solicitor;			
In any of His Majesty's Courts at <i>Westminster</i>	120	0	0
In any of the Courts of the Great Sessions in <i>Wales</i> , or of the Counties Palatine of <i>Chester, Lancaster, and Durham</i> , or in any other Court of	60	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Record in <i>England</i> holding Pleas, where the Debt or Damage amounts to Forty Shillings			
And for any Counterpart or Duplicate of any such Articles or Contract of Clerkship	1	15	0
ARTICLES of CLERKSHIP or Contract, whereby any Person ( <i>not being an Attorney of One of the Courts at Westminster</i> ) shall first become bound to serve as a Clerk, in order to his Admission as a Sworn Clerk, in the Office of the Six Clerks of the Court of Chancery, or as a Sworn Clerk, Clerk in Court, or Side Clerk in the Office of Pleas, or the Office of His Majesty's Remembrancer in the Court of Exchequer, in <i>England</i>	120	0	0
And for any Counterpart or Duplicate thereof	1	15	0
ARTICLES of CLERKSHIP or Contract, whereby any Person shall become bound to serve as a Clerk, in order to any such Admission as aforesaid, for the Residue of the Term for which he was originally bound, in	1	15	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
consequence of the Death of his former Master, or of the Contract between them being vacated by Consent, or by Rule of Court or in any other Event			
And for any Counterpart or Duplicate thereof	1	15	0
And where any Person having entered into any Articles of Clerkship or Contract duly stamped according to the Law in force at the Date thereof, in order to his Admission as a Sworn Clerk, Clerk in Court or Side Clerk in the Court of Chancery or Court of Exchequer' or in, order to his Admission as an Attorney or Solicitor in any of the Courts at <i>Westminster</i> , shall afterwards enter into any such Articles or Contract as aforesaid for any other of those Purposes, the said last-mentioned Articles or Contract shall be charged only with a Duty of	1	15	0
And the Counterpart or Duplicate thereof	1	15	0
And where the same Articles of Clerkship shall be a Qualification to any Person to be admitted, not only			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
as an Attorney or Solicitor in any of the Courts at <i>Westminster</i> , but also as a Sworn Clerk, Clerk in Court, or Side Clerk in the Court of Chancery or Court of Exchequer, or as an Attorney or Solicitor in any of the Inferior Courts aforesaid, such Articles shall not be charged with more than one Duty of 120l.			
ARTICLES of CLERKSHIP or Contract, whereby any Person shall first become bound to serve as a Clerk, in order to his Admission as a Proctor in the High Court of Admiralty in <i>England</i> , or in any of the Ecclesiastical Courts in <i>Doctors Commons</i>	120	0	0
And for any Counterpart or Duplicate thereof	1	15	0
ARTICLES of CLERKSHIP or Contract, whereby any Person shall become bound to serve as a Clerk, in order to his Admission as a Proctor in any of the Courts aforesaid, for the Residue of the Term for which he was originally bound, in consequence of the	1	15	0

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Death of his former Master, or of the Contract between them being vacated, or in any other Event,			
And for any Counterpart or Duplicate thereof	1	15	0
ARTICLES, or Indenture of Clerkship or Apprenticeship, whereby any Person shall first become bound to serve as a Clerk or Apprentice, in order to his Admission as a Writer to the Signet, or as a Solicitor, Agent, or Attorney, in any of the Courts of Session, Justiciary, Exchequer, and Commission of Teinds in <i>Scotland</i>	60	0	0
And for any Counterpart or Duplicate thereof	1	15	0
ARTICLES, or Indenture of Clerkship or Apprenticeship, whereby any Person shall first become bound to serve as a Clerk or Apprentice, in order to his Admission to act as a Procurator or Solicitor in the High Court of Admiralty, the Commissary Court at <i>Edinburgh</i> , or any other Inferior Court in <i>Scotland</i>	30	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And for any Counterpart or Duplicate thereof	1	15	0
ARTICLES, or Indenture of Clerkship or Apprenticeship, whereby any Person shall become bound to serve as a Clerk or Apprentice, in order to any such Admission in <i>Scotland</i> 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, or in any other Event	1	15	0
And for any Counterpart or Duplicate thereof	1	15	0
ARTICLES of CLERKSHIP, or Contract or Indenture of Apprentice-ship, whereby any Person, having been before bound to serve as Clerk or Apprentice, in order to any such Admission as aforesaid either in <i>England</i> or <i>Scotland</i> , and not having completed or perfected his Service so as to entitle him to such Admission, shall become bound afresh, for a new Term of Years, for the same Purpose			

} *The same Duty as would be payable on any original Articles, Contract, or Indenture for such Purpose.*

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And for any Counterpart or Duplicate thereof	1	15	0
But in this Case, the Stamp used on the Articles, Contract, or Indenture, first entered into for the said Purpose, shall be allowed as a spoiled Stamp, on being delivered up to the Commissioners of Stamps to be cancelled within Six Calendar Months after the Execution of the new Articles, Contract, or Indenture.			
ASSIGNATION or Assignment, upon the Sale of any Property, —			
See CONVEYANCE.			
ASSIGNATION in Security.—See MORTGAGE.			
ASSIGNATION of any Wadset, Heritable Bond, &c—See MORTGAGE.			
ASSIGNMENT of any Mortgage, or other similar Security, —			
See MORTGAGE.			
ASSIGNATION or ASSIGNMENT of any Property, Real or Personal, Heritable or Moveable, <i>not otherwise charged in this Schedule, nor</i>	1	15	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>expressly exempted from all Stamp Duty</i>			
And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
AWARD in <i>England</i> , and Award or Decreet Arbitral in <i>Scotland</i>	1	15	0
And where the same, together with any Schedule or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
BARGAIN and SALE (or Lease) for a Year, for vesting the Possession of ; Lands or other Hereditaments in <i>England</i> , and enabling the Bargainee to take a Release of the Freehold or Inheritance, upon			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
the Sale or Mortgage thereof;			
Where the Purchase or Consideration Money expressed in the Release shall not amount to 20 <i>l.</i>	0	10	0
And where the same shall amount to 20 <i>l.</i> and not amount to 50 <i>l.</i>	0	15	0
And where the same shall amount to 50 <i>l.</i> and not amount to 150 <i>l.</i>	1	0	0
And where the same shall amount to 150 <i>l.</i> or upwards	1	15	0
BARGAIN and SALE (or Lease) for a Year, upon any other Occasion	1	15	0
BARGAIN and SALE (to be enrolled) of any Estate of Freehold in Lands or other Hereditaments in <i>England</i> , upon the Sale thereof, or by way of Mortgage.— See CONVEYANCE, —MORTGAGE.			
BARGAIN and SALE (to be enrolled) of any Estate of Freehold in Lands or other Hereditaments in <i>England</i> , upon any other Occasion than the Mortgage or Sale thereof	5	0	0
And where any such Bargain and Sale as aforesaid,	1	5	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
<i>Exemptions from the preceding Duty.</i>			
<i>Bargains and Sales made by Commissioners to the Assignees of Bankrupts, which are to pay a Duty, only as Deeds in general.</i>			
<i>Inland BILL of EXCHANGE, Draft, or Order to the Bearer, or to Order, either on Demand or otherwise, not exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,</i>			
Amounting to 40s. and not exceeding 5l. 5s.	0	1	0
Exceeding 5l. 5s. and not exceeding 20l.	0	1	6
Exceeding 20l. and not exceeding 30l.	0	2	0
Exceeding 30l. and not exceeding 50l.	0	2	6
Exceeding 50l. and not exceeding 100l.	0	3	6

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Exceeding 100l. and not exceeding 200l.	0	4	6
Exceeding 200l. and not exceeding 300l.	0	5	0
Exceeding 300l. and not exceeding 500l.	0	6	0
Exceeding 500l. and not exceeding 1,000l.	0	8	6
Exceeding 1,000l. and not exceeding 2,000l.	0	12	6
Exceeding 2,000l. and not exceeding 3,000l.	0	15	0
Exceeding 3,000l.	1	5	0
<i>Inland BILL, of EXCHANGE, Draft, or Order for the Payment to the Bearer, or to Order, at any Time exceeding Two Months after Date, or Sixty days after Sight, of any Sum of Money,</i>			
Amounting to 40s. and not exceeding 5l. 5s.	0	1	6
Exceeding 5l. 5s. and not exceeding 20l.	0	2	0
Exceeding 20l. and not exceeding 30l.	0	2	6
Exceeding 30l. and not exceeding 50l.	0	S	6
Exceeding 50l. and not exceeding 100l.	0	4	6
Exceeding 100l. and not exceeding 200l.	0	5	0
Exceeding 200l. and not exceeding 300l.	0	6	0
Exceeding 300l. and not exceeding 500l.	0	8	6

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Exceeding 500l. and not exceeding 1,000l.	0	12	6
Exceeding 1,000l. and not exceeding 2,000l.	0	15	0
Exceeding 2,000l. and not exceeding 3,000l.	1	5	0
Exceeding 3,000l.	1	10	0
<i>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</i>	<i>{ The same duty on Duty as on a Bill of Exchange for the like Sum payable to Bearer or Order</i>		
<i>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 the Bearer or to Order, or if delivered to the Payee or some Person on his or her Behalf, where the total Amount of the Money thereby made payable shall be specified therein, or can be ascertained therefrom</i>	<i>{ The same Duty as on a Bill payable to Bearer or Order on Demand for a Sum equal to such total Amount</i>		
<i>And where the total Amount of the Money thereby made payable shall be indefinite</i>	<i>{ The same Duty as on a Bill on Demand for the Sum therein expressed only.</i>		
<i>And the following Instruments shall be deemed and taken to be Inland Bills,</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>Drafts, or Orders for the Payment of Money within the Intent and Meaning of this Schedule; <i>videlicet,</i></p>			
<p>All Drafts or Orders for the Payment of any Sum of Money by a Bill or Promissory Note, or for the Delivery of any such Bill or Note 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 shall be delivered to the Payee or some Person on his or her Behalf,</p>			
<p>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.</p>			
<p>And all 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</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
may or may not be performed or happen, if the same shall be made payable to the Bearer or to Order, or if the same shall be delivered to the Payee or some Person on his or her Behalf.			
<i>Foreign BILL of EXCHANGE (or Bill of Exchange drawn in but payable out of Great Britain), if drawn singly, and not in a Set</i>	{ <i>The same Duty as on an Inland Bill of the same Amount and Tenor.</i>		
<i>Foreign BILLS of EXCHANGE, 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.</i>	0	1	6
<i>And where it shall exceed 100l. and not exceed 200l.</i>	0	3	0
<i>And where it shall exceed 200l. and not exceed 500l.</i>	0	4	0
<i>And where it shall exceed 500l. and not exceed 1,000l.</i>	0	5	0
<i>And where it shall exceed 1,000l. and not exceed 2,000l.</i>	0	7	6
<i>And where it shall exceed 2,000l. and not exceed 3,000l.</i>	0	10	0
<i>And where it shall exceed 3,000l.</i>	0	15	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>All Bills of Exchange, or Bank Post Bills, issued by the Governor and Company of the Bank of England.</i>			
<i>All Bills, Orders, Remittance Bills, and Remittance Certificates, drawn by Commissioned Officers, Masters, and Surgeons in the Navy, or by any Commissioner or Commissioners of the Navy under the Authority of the Act passed in the 35th Year of His Majesty's Reign, for the more expeditious Payment of the Wages and Pay of certain Officers belonging to the Navy.</i>			
<i>All Bills drawn pursuant to any former Act or Acts of Parliament by the Commissioners of the Navy, or by the Commissioners for victualling the Navy, or by the Commissioners for managing the Transport Service, and for taking care of Sick and Wounded Seamen, upon and payable by the Treasurer of the Navy.</i>			
<i>All Drafts or Orders for the Payment of any Sum of Money to the Bearer on Demand, and drawn</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p><i>upon any Banker or Bankers, or any Person or Persons acting as a Banker, who shall reside or transact the Business of a Banker within Ten Miles of the Place where such Drafts or Orders shall be issued, provided such Place shall be specified on such Drafts or Orders, and provided the same 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.</i></p>			
<p><i>All Bills for the Pay and Allowances of His Majesty's Land Forces, or for other 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 Regiments or Corps, or by the Chief Paymaster, or Deputy Paymaster, and Accountant of the Army Depot, or by the Paymasters of Recruiting Districts, or by the Paymasters</i></p>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>of Detachments, or by the Officer or Officers authorized to perform the Duties of the Paymasters up 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 or Agreements shall be liable to pay the Stamp Duties on the Bills given in Payment for the Articles supplied by them.</i>			
BILL of LADING of or for any Goods, Merchandise, or Effects to be exported or carried Coastwise	0	3	0
BILL of SALE absolute.—See CONVEYANCE.			
BILL of SALE as a Security.—See MORTGAGE.			
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a Security for the Payment of any definitive and certain Sum of Money.			
Not exceeding 50l.	1	0	0
Exceeding 50l. and not exceeding 100l.	1	10	0

<i>PART THE FIRST.</i>		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
Exceeding 100l. and not exceeding 200l.	2	0		0
Exceeding 200l. and not exceeding 300l.	3	0		0
Exceeding 300l. and not exceeding 500l.	4	0		0
Exceeding 500l. and not exceeding 1,000l.	5	0		0
Exceeding 1,000l. and not exceeding 2,000l.	6	0		0
Exceeding 2,000l. and not exceeding 3,000l.	7	0		0
Exceeding 3,000l. and not exceeding 4,000l.	8	0		0
Exceeding 4,000l. and not exceeding 5,000l.	9	0		0
Exceeding 5,000l. and not exceeding 10,000l.	12	0		0
Exceeding 10,000l. and not exceeding 15,000l.	15	0		0
Exceeding 15,000l. and not exceeding 20,000l.	20	0		0
Exceeding 20,000l.	25	0		0
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a Security for the Repayment of any Sum or Sums 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				

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
without, as the Case may be ;			
Where the total Amount of the Money secured or to be ultimately recoverable thereupon shall be uncertain and without any Limit	25	0	0
And where the Money secured or to be ultimately recoverable thereupon shall be limited not to exceed a given y Sum		} <i>The same Duty as on a Bond for such limited Sum.</i>	
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , 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 Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>East India</i> Company, or of the <i>South Sea</i> Company		{ <i>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 on either of the Ten Days preceding.</i>	
Heritable BOND in <i>Scotland</i> for any of the Purposes aforesaid,— —See MORTGAGE.			
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a Security for the Payment of any Sum of Money, or for the Transfer or Re-transfer of any Share in any of the	1	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Stocks or Funds before mentioned, which shall be in part secured by a Mortgage or Wadset, or other Instrument or Writing herein-after charged with the same Duty as a Mortgage or Wadset, <i>bearing even Date with such Bond</i> ; or for the Performance of Covenants contained in such Mortgage or other Instrument or Writing, or for both those Purposes			
BOND in <i>England</i> , and personal or heritable Bond in <i>Scotland</i> , given as the only or principal Security for the Payment of any Annuity, <i>upon the original Creation and Sale thereof</i> .— See CONVEYANCE UPON THE SALE OF LANDS, &c.			
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a collateral or auxiliary Security for the Payment of any Annuity, <i>upon the original Creation and Sale thereof</i> , where the same shall be granted or conveyed or secured, by any other Deed or Instrument, liable to and charged with the <i>ad valorem</i> Duty herein-after imposed	1	0	0

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>on Conveyances upon the Sale of any Property</p> <p>BOND in <i>England</i>, and personal or heritable Bond in <i>Scotland</i>, given as" a Security for the Payment of any Annuity (<i>except upon the original Creation and Sale thereof</i>), or of any Sum or Sums of Money at stated Periods (<i>not being Interest for any Principal Sum, nor Rent reserved or payable upon any Lease or Tack</i>), for any definite and certain Term, so that the total Amount of the Money to be paid can be previously ascertained</p>	<p>} <i>The same Duty as on a Bond of the like Nature, for the Payment of a Sum of Money equal to such total Amount</i></p>		
<p>BOND in <i>England</i>, and personal and heritable Bond in <i>Scotland</i>, given as a Security for the Payment of any Annuity (<i>except as aforesaid</i>), or of any Sum or Sums of Money at stated Periods (<i>not being Interest for any Principal Sum, nor Rent reserved or payable upon any Lease or Tack</i>), for the Term of Life or any other indefinite Period, so that the whole Money to be paid cannot be previously ascertained;</p>			

<i>PART THE FIRST.</i>		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
Where the Annuity or Sums secured shall not amount to 10 <i>l.</i> <i>per Annum</i>	1	0		0
And where the same shall amount to 10 <i>l.</i> and not amount to 50 <i>l.</i> <i>per Annum</i>	2	0		0
And where the same shall amount to 50 <i>l.</i> and not amount to 100 <i>l.</i> <i>per Annum</i>	3	0		0
And where the same shall amount to 100 <i>l.</i> and not amount to 200 <i>l.</i> <i>per Annum</i>	4	0		0
And where the same shall amount to 200 <i>l.</i> and not amount to 300 <i>l.</i> <i>per Annum</i>	5	0		0
And where the same shall amount to 300 <i>l.</i> and not amount to 400 <i>l.</i> <i>per Annum</i>	6	0		0
And where the same shall amount to 400 <i>l.</i> and not amount to 500 <i>l.</i> <i>per Annum</i>	7	0		0
And where the same shall amount to 500 <i>l.</i> and not amount to 750 <i>l.</i> <i>per Annum</i>	9	0		0
And where the same shall amount to 750 <i>l.</i> and not amount to 1,000 <i>l.</i> <i>per Annum</i>	12	0		0
And where the same shall amount to 1,000 <i>l.</i> and not amount to 1,500 <i>l.</i> <i>per Annum</i>	15	0		0
And where the same shall amount to 1,500 <i>l.</i> and not	20	0		0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
amount to 2,000l. per annum			
And where the same shall amount to 2,000l. <i>per Annum</i> or upwards	25	0	0
But where there shall be both a personal and heritable Bond, in <i>Scotland</i> , in separate Deeds of the same Date, for securing any such Annuity or Sums payable at stated Periods, and the <i>ad valorem</i> Duty above charged thereon shall amount to 2l. or upwards, the heritable Bond only shall be charged with the <i>ad valorem</i> Duty, and the personal Bond shall be charged only with a Duty of	1	0	0
BOND commonly called Counterbond in <i>England</i> , and personal Bond of Relief in <i>Scotland</i> , for indemnifying any Person who shall have become bound or engaged as Surety 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	15	0
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , for the due Execution of an Office, and to account	1	15	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
for Money received by virtue thereof			
BOND given pursuant to the Directions of any Act of Parliament, or by the Direction of the Commissioners of Customs or Excise, or any of their Officers, for or in respect of any of the Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any other Matter or Thing relating thereto	1	0	0
BOND entered into by any Person on obtaining a Marriage Licence	1	0	0
BOND on obtaining Letters of Administration in <i>England</i> , or a Confirmation of Testament in <i>Scotland</i>	1	0	0
BOND, accompanied with a Deposit of Title Deeds, for making a Mortgage, Wadset, or other Security, on any Estate or Property therein comprised.— See MORTGAGE.			
Back BOND, Declaration, or other Deed or Writing for making redeemable any Disposition, Assignment or Tack, apparently absolute, but intended only as a Security.— See MORTGAGE.			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	15	0
<i>Heritable</i> BOND in <i>Scotland</i> , of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	15	0
GENERAL DIRECTIONS respecting BONDS.			
Where any such Bond as aforesaid, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, there shall be charged for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
And where any such Bond as aforesaid shall be given as a Security for the Payment of a Sum of Money, and also of a Share in any of the Stocks or Funds before mentioned, or an Annuity, or both, or for the Payment of an Annuity, and also of a Share in any			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>of the said Stocks or Funds, the proper <i>ad valorem</i> Duty shall be charged in respect of each.</p>			
<p>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 Sums of Money or Annuities, or Shares in any of the Stocks or Funds before mentioned, the proper <i>ad valorem</i> Duty shall be charged in respect of each separate and distinct Sum of Money, or Annuity or Share in any of the said Stocks or Funds, therein specified and secured, and not upon the aggregate Amount thereof.</p>			
<p>And where any Bond in <i>England</i> shall be given as a Security for the Performance of any Covenant or Agreement for the Payment or Transfer of any Sum of Money or Annuity, or any Share in any of the Stocks or Funds before mentioned, such Bond shall be charged with the same Duty as if the same had been immediately given for the Payment or Transfer of such Money, or Annuity,</p>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>or Share of the said Stocks or Funds.</p>			
<p>And where in <i>England</i> any Bond for the Payment or Transfer, or for the Performance of any Covenant for the Payment or Transfer, of any Sum of Money or Annuity, or any Share in any of the Stocks or Funds before mentioned, 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 (<i>except any Declaration of Trust of the Money, Annuity, Stock, or Fund secured</i>), such Deed or Writing shall be charged with the same Duties as such Bond and other Matter or Thing would have been charged with if contained in separate Deeds.</p>			
<p>But where in <i>England</i> a Bond for the Performance of Covenants or Agreements (<i>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</i>), shall be contained in the same Deed or Writing with</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>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.</p>			
<p><i>Exemptions from the preceding and all other Stamp Duties.</i></p>			
<p><i>Bonds of the Royal Exchange and London Assurance Corporations exempted from Stamp Duty by the Act of the 6th Year of the Reign of King George the First, under which they were incorporated.</i></p>			
<p><i>Bonds and other Securities exempted from Stamp Duty by the Act of the 26th Year of His present Majesty's Reign, or any other Act now in force for the Encouragement of the British Fisheries.</i></p>			
<p><i>Bonds exempted from Stamp Duty by the Act of the 28th Year of His present Majesty's Reign, or any other Act now in force relating to the Exportation of Wool, or any Manufacture thereof, or Fuller's Earth, Fulling Clay, or Tobacco-pipe Clay ; or by the Act of the 29th Year of His Majesty's Reign,</i></p>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>or any other Act now in force relating to the Exportation of Tobacco from His Majesty's Warehouses.</i>			
<i>Coast Bonds, or Bonds relative to the carrying of Goods or Merchandise Coastwise, whether the same shall be given pursuant to the Act of the 32d Year of His Majesty's Reign, or any other Act now in force for the Relief of the Coast Trade of Great Britain, or pursuant to the Directions of any Proclamation or Order in Council by His Majesty, His Heirs or Successors.</i>			
<i>Bonds and other Securities exempted from Stamp Duty by the Act of the 33 d Year of His Majesty's Reign, or any other Act now in force for the Encouragement of Friendly Societies.</i>			
<i>Bonds given by Cardmakers for securing the Stamp Duties on Playing Cards.</i>			
<i>Bonds given by the Proprietors, Printers, or Publishers of Newspapers for securing the Payment of the Duties upon the Advertisements therein contained.</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>Bonds given by Stationers and others who sell stamped Paper for the printing of Newspapers, for the due Performance of the Matters required of them by the Act passed in the 38th Year of His Majesty's Reign, for regulating the Printing and Publication of Newspapers.</i>			
<i>Bonds given by Collectors of Assessed Taxes and their Sureties for the due Payment of Monies collected by them, or otherwise relating to their Offices.</i>			
<i>Administration and Confirmation 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.</i>			
<i>Administration Bond in England given by any Person, where the Estate to be administered shall not exceed 20l. in Value.</i>			
<i>Confirmation Bond in Scotland, where the whole Personal Estate of the</i>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
<i>Deceased shall not exceed 20l. in Value.</i>	£	s.	d.
<i>See also the General Exemptions at the End of this Part of the Schedule.</i>			
<p>CERTIFICATE to be taken out yearly by every Person admitted as an Attorney or Solicitor in any of His Majesty's Courts at, <i>Westminster</i>, or in any of the Courts of the Great Sessions in <i>Wales</i>, or of the Counties Palatine of <i>Chester, Lancaster,</i> and <i>Durham</i>, or in any other Court in <i>England</i> holding Pleas, where the Debt or Damage amounts to Forty Shillings ; and by every Person admitted as a Proctor in any of the Ecclesiastical or Admiralty Courts in <i>England</i>; and by every Person admitted as a Writer to the Signet, or as a Solicitor, Agent, Attorney, or Procurator in any of the Courts in <i>Scotland</i>:—and by every Person admitted or enrolled as a Notary Public in <i>England</i> or <i>Scotland</i>:—and also by every Sworn Clerk, Clerk in Court, and other Clerk or Officer in any of the Courts aforesaid, who,</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
in his own Name or in the Name of any other Person, shall commence, prosecute, carry on, or defend any Action, Suit, Prosecution, or other Proceeding in any of the Courts aforesaid, or do any Notarial Act whatever, for or in expectation of any Fee, Gain, or Reward, as an Attorney, Solicitor, Agent, Proctor, Procurator, or Notary Public, although not admitted or inrolled as such ;			
If he shall reside in the City of <i>London</i> or City of <i>Westminster</i> , or within the Limits of the Twopenny Post in <i>England</i> , or within the City or Shire of <i>Edinburgh</i> :			
And if he shall have been admitted or been in possession of his Office for the Space of Three Years or upwards	12	0	0
Or if he shall not have been admitted or been in possession so long	6	0	0
If he shall reside <i>elsewhere</i> ;			
And if he shall have been admitted or been in possession of his Office for the Space of Three Years or upwards	8	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Or if he shall not have been admitted or been in possession so long	4	0	0
But no One Person is to be obliged to take out more than One Certificate, although he may act in more than One of the Capacities aforesaid, or in several of the Courts aforesaid.			
<i>Exemptions.</i>			
<i>All Clerks and Officers of any of the Courts aforesaid who shall act or be concerned in the Conduct or Management of any Action, Suit, Prosecution, or other Proceeding, by virtue and in the Execution of their respective Offices or Appointments only, and shall not be also retained or employed by any Party to such Action, Suit, Prosecution, or other Proceeding, or by any Attorney, Solicitor, Agent, Proctor, or Procurator; on behalf of any Party thereto, for or in expectation of any Fee or Reward other than the established Fees due and payable in respect of their Offices and Appointments.</i>			
CERTIFICATE to be taken out yearly by			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
every Person, being a Member of One of the Four Inns of Court in <i>England</i> , who in the Character of Conveyancer, Special Pleader, Draftsman in Equity, or otherwise, shall, for or in expectation of any Fee, Gain, or Reward, draw or prepare any Conveyance of or Deed or Instrument 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;			
If he shall reside in the City of <i>London</i> or City of <i>Westminster</i> , or within the Limits of the Twopenny Post in <i>England</i>	12	0	0
And if he shall reside elsewhere	8	0	0
<i>Exemptions.</i>			
<i>Serjeants at Law and Barristers:</i>			
<i>Attorneys, 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 :</i>			
<i>Public Officers drawing or preparing</i>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Deeds or other Instruments by virtue of their Offices, and in the course of their official Duty only, and not otherwise.</i>			
CERTIFICATE of Admission to Degrees in the Universities.—See TESTIMONIAL.			
CERTIFICATE of Marriage, <i>except of any common Seaman, Marine, or Soldier</i>	0	5	0
CERTIFICATE of any Persons having received the Holy Sacrament	0	5	0
CERTIFICATE of any Goods, Wares, or Merchandise having been duly entered inwards, which shall be entered outwards for Exportation at the Port of Importation, or be removed from thence to any other Port for the more convenient Exportation thereof from <i>Great Britain</i> , where such Certificate shall be issued for enabling any Person to obtain a Debenture or Certificate entitling him to receive any Drawback of any Duty or Duties of Customs, or any Part thereof	0	4	0
See also Debenture.			
CHARTER, of Resignation, or of	0	9	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Confirmation, or of Novodamus, or upon Apprising, or upon a Decreet of Adjudication or Sale of any Lands or other heritable Subjects in <i>Scotland</i> , holden of any Subject Superior			
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	0	9	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 other Person, for or relating to the Freight or Conveyance of any Money, Goods, or Effects on board of such Ship or Vessel	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and	1	5	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
above the first 1,080 Words, a further <i>progressive</i> Duty of CLERKSHIP Articles or Contract of.—See APPRENTICESHIP.—ARTICLES.			
COLLATION by any Archbishop or Bishop to any Ecclesiastical Benefice, Dignity, or Promotion in <i>England</i> , of the yearly Value of Ten Pounds or upwards in the King's Books	20	0	0
COLLATION by any Archbishop or Bishop to any other Ecclesiastical Benefice, Dignity, or Promotion whatsoever in <i>England</i>	10	0	0
COLLATION, Institution, or Admission, by any Presbytery or other Competent Authority, to any Ecclesiastical Benefice in <i>Scotland</i>	2	0	0
COMMISSION granted by His Majesty, His Heirs or Successors, or by any Person or Persons duly authorized by Him or them, to any Officer in the Army or in the Corps of Royal Marines	1	10	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Commissions granted to Officers of</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Yeomanry, Cavalry, or Volunteer Infantry, and to Officers of the Local Militia.</i>			
COMMISSION granted by the Lord High Admiral, or the Commissioners for executing the Office of Lord High Admiral of the United Kingdom, to any Officer in the Navy	0	5	0
COMMISSION or Deputation granted by the Commissioners of Excise	1	10	0
COMMISSION appointing any Person Receiver General of the Land and other Taxes for any County or District in <i>Great Britain</i>	25	0	0
COMMISSION appointing any Manager or Director, Managers or Directors, of or concerning any Lottery or Lotteries to be drawn pursuant to Act of Parliament	20	0	0
COMMISSION to act as a Notary Public in <i>Scotland</i> .—See FACULTY.			
COMMISSION in the Nature of a Power of Attorney in <i>Scotland</i> .—See LETTER OF ATTORNEY.			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
COMPOSITION —Deed or other Instrument of Composition between a Debtor or Debtors and his, her, or their Creditors	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
CONDITIONAL Surrender of any Copyhold or Customary Estate by way of Mortgage— See MORTGAGE.			
CONSTAT of Letters Patent.—See EXEMPLIFICATION.			
CONTRACT of Excambion in <i>Scotland</i> .—See EXCHANGE.			
CONVEYANCE, whether Grant, Disposition, Lease, Assignment, Transfer, Release, Renunciation, or of any other Kind or Description whatsoever, <i>upon the</i> <i>Sale</i> of any Lands, Tenements, Rents, Annuities, or other			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Property, Real or Personal, Heritable or Moveable, or of any Right, Title, Interest, or Claim in, to, out of, or upon any Lands, Tenements, Rents, Annuities, or other Property ; that is to say, for and in respect of <i>the principal or only Deed, Instrument, or Writing</i> , whereby the Lands or other Things sold shall be granted, leased, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the Purchaser or Purchasers, or any other Person or Persons, by his, her, or their Direction ;			
Where the Purchase or Consideration Money therein or thereupon expressed shall not amount to 20 <i>l.</i>	0	10	0
And where the same shall amount to 20 <i>l.</i> and not amount to 50 <i>l.</i>	1	0	0
And where the same shall amount to 50 <i>l.</i> and not amount to 150 <i>l.</i>	1	10	0
And where the same shall amount to 150 <i>l.</i> and not amount to 300 <i>l.</i>	2	0	0
And where the same shall amount to 300 <i>l.</i>	3	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
and not amount to 500l.			
And where the same shall amount to 500l. and not amount to 750l.	6	0	0
And where the same shall amount to 750l. and not amount to 1,000l.	9	0	0
And where the same shall amount to 1,000l. and not amount to 2,000l.	12	0	0
And where the same shall amount to 2,000l. and not amount to 3,000l.	25	0	0
And where the same shall amount to 3,000l. and not amount to 4,000l.	35	0	0
And where the same shall amount to 4,000l. and not amount to 5,000l.	45	0	0
And where the same shall amount to 5,000l. and not amount to 6,000l.	55	0	0
And where the same shall amount to 6,000l. and not amount to 7,000l.	65	0	0
And where the same shall amount to 7,000l. and not amount to 8,000l.	75	0	0
And where the same shall amount to 8,000l. and not amount to 9,000l.	85	0	0
And where the same shall amount	95	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
to 9,000l. and not amount to 10,000l.			
And where the same shall amount to 10,000l. and not amount to 12,500l.	110	0	0
And where the same shall amount to 12,500l. and not amount to 15,000l.	130	0	0
And where the same shall amount to 15,000l. and not amount to 20,000l.	170	0	0
And where the same shall amount to 20,000l. and not amount to 30,000l.	240	0	0
And where the same shall amount to 30,000l. and not amount to 40,000l.	350	0	0
And where the same shall amount to 40,000l. and not amount to 50,000l.	450	0	0
And where the same shall amount to 50,000l. and not amount to 60,000l.	550	0	0
And where the same shall amount to 60,000l. and not amount to 80,000l.	650	0	0
And where the same shall amount to 80,000l. and not amount to 100,000l.	800	0	0
And where the same shall amount to 100,000l. or upwards	1,000	0	0
And where any Freehold Lands or Hereditaments in			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>England</i> shall he conveyed by a Deed of Feoffment, with or without any Letter or Letters of Attorney therein contained to deliver or receive Seisin, or by Deed of Bargain and Sale inrolled; such Deed of Feoffment or Bargain and Sale, unless accompanied with a Lease and Release, shall be charged with a <i>further</i> Duty as follows:			
If the Purchase or Consideration Money therein or thereupon expressed shall be under 20l.	0	10	0
If it shall amount to 20l. and not amount to 50l.	0	15	0
If it shall amount to 50l. and not amount to 150l.	1	0	0
If it shall amount to 150l. or upwards	1	15	0
But if there shall be both a Feoffment and a Bargain and Sale inrolled, then the said <i>further</i> Duty shall not attach on either.			
Note—The Purchase or Consideration Money is to be truly expressed and set forth in Words at length in or upon every such principal or only Deed or Instrument of Conveyance.			

*PART THE FIRST.*

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 or Consideration Money 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 Money 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

*Duty.*

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s.

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*Status: This is the original version (as it was originally enacted).*

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*PART THE FIRST.**Duty.*

£

s.

d.

shall be purchased, for distinct Parts or Shares of the Purchase Money, 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 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 or Consideration Monies therein mentioned to be paid or agreed to be paid, for the Lands or Property thereby conveyed.

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

*PART THE FIRST.*

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 or  
Consideration Money  
which shall be therein  
mentioned to be  
paid or agreed to be  
paid for the same  
by the Person or  
Persons to whom or

*Duty.*

£

s.

d.

*Status: This is the original version (as it was originally enacted).*

*PART THE FIRST.*

*Duty.*

£

s.

d.

to whose Use or in trust for whom the Conveyance shall be made, without regard to the Amount of the original Purchase Money.

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 the aforesaid Act of the Forty-eighth Year of His Majesty's Reign, relating to the *ad valorem* Duties on Conveyances on the Sale of Property thereby imposed, and which are to be observed and enforced with regard to the said *ad valorem* Duties hereby granted.

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 or Consideration Money paid or agreed to be paid by him, and shall be duly stamped

*PART THE FIRST.**Duty.*

£

s.

d.

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 separately contracted to be purchased of different Persons, at separate and distinct Prices, shall be conveyed to the Purchaser, or as he shall direct, in and by one and the same Deed or Instrument, such Deed or Instrument shall be charged with the said *ad valorem* Duty, in respect of the aggregate Amount of the Purchase or Consideration Monies therein mentioned to be paid or agreed to be paid, for the same.

And where any Lands or other Property shall be sold and conveyed in consideration, wholly or in part, of any Sum of Money charged thereon by way of Mortgage, Wadset, or otherwise, and then due and owing

*Status: This is the original version (as it was originally enacted).*

*PART THE FIRST.*

*Duty.*

£

s.

d.

to the Purchaser, or shall be sold and conveyed, subject to any Mortgage, Wadset, Bond, or other Debt, or to any gross or entire Sum of Money, to be afterwards paid by the Purchaser, such Sum of Money or Debt shall be deemed the Purchase or Consideration Money, or Part of the Purchase or Consideration Money, as the Case may be, in respect whereof the said *ad valorem* Duty is to be paid.

And to prevent Doubts respecting what shall be deemed the principal Deed or Instrument of Conveyancej in certain Cases, it is hereby declared:

That where any Lands or Hereditaments, in *England*, shall be conveyed by Bargain and Sale inrolled, and also by Lease and Release, or Feoffment, with or without any such Letter or Letters of Attorney therein contained as aforesaid, the Release of Feoffment shall be deemed the principal Deed, and the Bargain and Sale shall be charged only

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>with the Duty hereby imposed on Deeds in general (<i>See Deed</i>). But the same shall not be inrolled or be available unless also stamped for testifying the Payment of the <i>ad valorem</i> Duty on the Release Or Feoffment.</p>			
<p>And where any Lands or Hereditaments shall be conveyed by Lease and Release, and also by Feoffment, with or without any such Letter or Letters of Attorney therein contained as aforesaid, the Release shall be deemed the principal Deed, and the Feoffment shall be charged only with the Duty hereby imposed on Deeds in general (<i>See Deed</i>). But the same shall not be available unless also stamped for testifying the Payment of the <i>ad valorem</i> Duty on the Release.</p>			
<p>And where any Copyhold or Customary Estate shall be Conveyed by a Deed of Bargain and Sale, by the Commissioners named in a Commission of Bankrupt, or by Executors or others, by virtue of a Power given by Will or by</p>			

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*Status: This is the original version (as it was originally enacted).*

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*PART THE FIRST.**Duty.*

	<i>£</i>	<i>s.</i>	<i>d.</i>
Act of Parliament, or otherwise, where a Surrender shall not be necessary, the Deed of Bargain and Sale shall be deemed the principal Instrument.			
And in other Cases of Copyhold or Customary Estates the Surrender or Voluntary Grant, or the Memorandum thereof respectively, if made out of Court, or the Copy-of Court Roll of the Surrender or Voluntary Grant, if made in Court, shall be deemed the principal Instrument.			
And Copies of Court Roll made after the Thirty-first Day of <i>August</i> 1815, of Surrenders and Voluntary Grants made in Court before or upon that Day, and subsequent to the 10th Day of <i>October</i> 1808, shall be charged with the said <i>ad valorem</i> Duties. But Copies of Court Roll of Surrenders and Voluntary Grants made before or upon the 10th Day of <i>October</i> 1808 shall not be liable thereto.			
And Grants, and Copies of Court Roll of Grants, of Copyhold or Customary Estates for a Life or Lives, are to be charged as			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
well as those for any greater Interest.	£	s.	d.
<p>And where in <i>Scotland</i> there shall be a Disposition or Assignment executed by the Seller, and any other Instrument or Instruments, Writing or Writings, to complete the Title, the Disposition or Assignment shall be deemed the principal Instrument.</p>			
<p>And where, <i>upon the Sale of any Annuity or other Right not before in existence</i>, 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.</p>			
<p>And in the Case of Leases or Tacks, where a yearly Rent of 20l. or upwards shall be reserved as Part of the Consideration for the same, there shall be charged a further</p>			

*Status: This is the original version (as it was originally enacted).*

<i>PART THE FIRST.</i>	<i>Duty.</i>		
Duty:—for which see Title, LEASE.	£	s.	d.
<p>And where the principal or only Deed or Instrument of Conveyance, together with any Schedule, Receipt, or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p>	1	0	0
<p>And where there shall be several Deeds, Instruments, or Writings for completing the Title to the Property sold, such of them ' as are not liable to the said <i>ad valorem</i> Duty shall be charged with the Duty to which the same may be liable under any general or particular Description of such Deeds, Instruments, or Writings contained in this Schedule.</p>			
<p>And where, <i>in any Case not hereby expressly provided for</i>, of several Deeds, Instruments, or Writings, a Doubt shall arise which is the principal, it shall be lawful for the Parties to determine</p>			

*PART THE FIRST.*

*Duty.*

£

s.

d.

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 Doubt 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

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*Status: This is the original version (as it was originally enacted).*

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*PART THE FIRST.*

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 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.

*Exemptions from the preceding Duties on Conveyances upon the Sale of Lands, &c.*

*All Surrenders and other Instruments relating only to Copyhold or Customary Estates whose clear yearly Value shall not exceed Twenty Shillings, but which are herein-after otherwise charged.*

*Duty.*

£

s.

d.

<i>PART THE FIRST.</i>	<i>Duty.</i>		
£	s.	d.	
<i>All Transfers of Shares in the Stock and Funds of the Governor and Company of the Bank of England, and of the South Sea and East India Companies, but which are hereinafter otherwise charged.</i>			
<i>All Leases and Tacks in consideration of a Fine or Grassum for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted.</i>			
<i>All Leases in consideration of a Fine for a Term absolute, not exceeding Twenty-one Years, granted by Ecclesiastical Corporations, Aggregate or Sole.</i>			
<i>And all voluntary Grants made by the Lord or Lady of any Manor of any Copyhold or Customary Lands or Hereditaments for a Life or Lives for a pecuniary Consideration, and the Copies of Court Boll of such voluntary Grants.</i>			
<i>All which Leases, Tacks, Grants, and Copies are herein-</i>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>after charged with ordinary Duty.</i>			
<i>Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.</i>			
<i>Conveyances of Rents purchased under the Act of the 3ith Year of His Majesty's Reign, c. 75., for the better Management of the Land Revenue of the Crown, and for the Sale of Fee Farm and other unimprovable Rents, upon subsequent Sales thereof by the Purchasers, or their Heirs or Assigns, to the Owners of the Lands or other Hereditaments out of which the same are payable where the Consideration Money to be paid on such subsequent Sales shall not exceed the Sum of 10l.</i>			
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>All Transfers of Shares in any of the Government or Parliamentary Stocks or Funds.</i>			
<i>For other Exemptions, see the Titles, Grant, Lease, and at the End of this Part of the Schedule.</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
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 of the Equity or Right of Redemption or Reversion of Lands or other Property to a Purchaser, in the same Deed with a Mortgage, Wadset, or other Security made thereupon,— —See MORTGAGE.			
CONVEYANCE of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0

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*PART THE FIRST.*

COPY attested to be a true Copy, in the Form which hath been commonly used for that Purpose, or in any other Manner authenticated or declared to be a true Copy, or made for the Purpose of being given in Evidence as a true Copy, of any Agreement, Contract, Bond, Deed, or other Instrument of Conveyance, or any other Deed whatever, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, or of any Part thereof respectively

Where such a Copy shall be made for the Security or Use of any Person being a Party to or taking any Benefit or Interest immediately under such Agreement, Contract, Bond, Deed, f or other Instrument

And where any such Copy shall be made for the Security or Use of any Person not being a Party to or taking any Benefit or Interest immediately under such Agreement, Contract, Bond, Deed, or other Instrument

*Duty.*

£

s.

d.

} *The same Duty or Duties as for the original Instrument.*

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0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And for every entire Quantity of 720 Words contained therein, over and above the first 720 Words, a further <i>progressive</i> Duty of	0	1	0
And all Copies which shall at any Time be offered in Evidence shall be deemed to have been made for that Purpose.			
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>All Copies attested or authenticated as aforesaid, which shall be made for the private Use only of any Person having the Custody of the original Instruments, or of his or her Counsel, Attorney, or Solicitor.</i>			
COPY attested or authenticated as aforesaid, or made for the Purpose of being given in Evidence as a true Copy of any original Will, Testament, or Codicil, or of the Probate or Probate Copy of any Will or Codicil, or of any Letters of Administration, or of any Confirmation of a Testament, Testamentary or Dative, or of any Part thereof respectively	0	1	0
And for every entire Quantity of 720	0	1	0

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Words contained in any such Copy, over and above the first 720 Words, a further <i>progressive</i> Duty of			
And all Copies which shall at any Time be offered in Evidence shall be deemed to have been made for that Purpose.			
<i>Office</i> COPY or Extract of any Will or Codicil deposited in any Ecclesiastical Court in <i>England</i>	0	1	0
And for every entire Quantity of 90 Words contained in any such Copy or Extract, over and above the first 90 Words, a further <i>progressive</i> Duty of	0	1	0
COPY or Extract 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 <i>England</i>	0	5	0
And for every Piece of Vellum, Parchment, or Paper upon which any such Copy or Extract shall be written, after the first, a further <i>progressive</i> Duty of	0	5	0
COPY or Extract of any Deed or of any other Instrument <i>not falling under the Description of Law</i>	0	2	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Proceedings, which shall be made or taken from the Rolls or Records of any of His Majesty's Courts at Westminster</i>			
And for every Piece of Vellum, Parchment, or Paper upon which any such Copy or Extract shall be written, after the first, a further <i>progressive</i> Duty of	0	2	0
<i>Attested COPY</i> or Extract of any Deed, Instrument, or Writing given out from any public Register or from the Books or Records of any Court in , <i>Scotland, and not otherwise charged under the Head of Law Proceedings</i>	0	2	6
And where the same shall contain more than 600 Words, then for every entire Quantity of 600 Words contained therein, over and above the first 600 Words, a further <i>progressive</i> Duty of	0	2	6
And for any less Quantity of Words contained therein over and above the first 600 Words, or over and above any second, third, or other full Quantity of 600 Words, a <i>further</i> Duty of	0	2	6

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Certified Copies of Proceedings and Interlocutors required or authorized in Cases of Appeal to the House of Lords.</i>			
<i>Copies or Extracts of Protests upon Bills or Promissory Notes for any Sum under Forty Shillings Sterling.</i>			
<i>Extracts of Commissions of Persons as Delegates or Representatives to the General Assembly or to any Presbytery or Church Court in Scotland, and of Commissions of Delegates to the Convention of Royal Burghs, and of Commissions of Delegates from any Royal Burgh for the Election of Members of Parliament.</i>			
<i>COPYHOLD Estates, and CUSTOMARY Estates, passing by Surrender and Admittance, or by Admittance only, and not by Deed; INSTRUMENTS relating thereto, not otherwise charged under the Head of Mortgage or of Conveyance upon the Sale of Lands ; viz.</i>			
<i>Any SURRENDER made out of Court,</i>	1	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
or the Memorandum thereof, where the clear yearly value of the Estate shall exceed Twenty Shillings			
And where the same shall not exceed Twenty Shillings	0	5	0
<i>See also</i> CONVEYANCE <i>upon the Sale of Lands, &amp;c, and</i> MORTGAGE.			
Any Admittance out of Court, or the Memorandum thereof, where the clear yearly Value of the Estate shall exceed Twenty Shillings	1	0	0
And where the same shall not exceed Twenty Shillings	0	5	0
And where both a Surrender and Admittance, or more than One Surrender or Admittance, or the Memorandum thereof, shall be contained in the same Piece of Vellum, Parchment, or Paper, whether upon a Sale, Mortgage, or other Occasion, the proper Duty shall be paid in respect to each Surrender and each Admittance.			
And where any Surrender or Admittance, or the Memorandum thereof, together	1	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
The Copy of COURT ROLL of any Surrender made in Court, where the clear yearly Value of the Estate shall exceed Twenty Shillings	1	0	0
And where the same shall not exceed Twenty Shillings	0	5	0
<i>See also</i> CONVEYANCE <i>upon the Sale of Lands, &amp;c, and</i> MORTGAGE.			
The Copy of COURT ROLL of any Admittance in Court, where the clear yearly Value of the Estate shall exceed Twenty Shillings	1	0	0
And where the same shall not exceed Twenty Shillings	0	5	0
And where Copies of both a Surrender and Admittance, or of more than One Surrender or Admittance, shall be contained in the same			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>Piece of Vellum, Parchment, or Paper, whether upon a Sale, Mortgage, or other Occasion, the proper Duty shall be paid in respect of each Surrender and each Admittance, except in the Case of a Recovery herein-after provided for.</p>			
<p>And where the Copy of any such Surrender or Admittance, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p>	1	0	0
<p>The COPY of COURT ROLL of the several Surrenders, Admittances, and other Acts which shall take place in Court for the Purpose of perfecting a COMMON RECOVERY of any entailed Copyhold or Customary Estate or Estates, Tenement or Tenements, from the Surrender to make a Tenement of the Praecipe down to the Admittance of the Tenant in Tail in Fee, or to the Admittance</p>	{ Five Times 1	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
for Life of the former Tenant for Life, with Remainder to the Tenant in Tail in Fee, upon the Surrender of the Demandant, both inclusive, or from the Surrender to make a Tenant to the Praecipe, inclusive, to the Admittance of the Tenant in Tail or Tenant for Life, otherwise than as aforesaid, or to the Admittance of any other Person, upon the Surrender of the Demandant, exclusive, where the clear yearly Value of the Estate shall exceed Twenty Shillings			
And where the same shall not exceed Twenty Shillings	{ Five Times 1	0	0
And if the Copy of Court Roll of any other Admittance or Surrender, Admittances or Surrenders, shall be contained in the same Piece of Vellum, Parchment, or Paper, with the Copy of Court Roll of the several Surrenders, Admittances, and other Acts for the Purpose aforesaid, the same shall be charged with such and the same Duty or Duties as if the same had been written upon a separate Piece of Vellum, Parchment,			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
or Paper, over and above the said Duties hereby imposed on the Copy of Court Roll of the Recovery.			
Any VOLUNTARY GRANT by the Lord or Lady, or Steward, of any Manor, made out of Court, or the Memorandum thereof, with or without Admittance thereon :—where the clear yearly Value of the Estate shall exceed Twenty Shillings	{Twice 1	0	0
And where the same shall not exceed Twenty Shillings	{Twice 0	5	0
<i>See also</i> CONVEYANCE <i>upon the Sale of Lands, &amp;c, and</i> MORTGAGE.			
The COPY of COURT ROLL of any Voluntary Grant made in Court by the Lord or Lady, or Steward, of any Manor, with or without Admittance thereon :—where the clear yearly Value of the Estate shall exceed Twenty Shillings	Twice 1	0	0
And where the same shall not exceed Twenty Shillings	Twice 0	5	0
<i>See also</i> CONVEYANCE <i>upon the Sale of Lands, &amp;c., and</i> MORTGAGE.			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And where any Voluntary Grant, or the Memorandum, or Copy of Court Roll thereof, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	0	0
Any LICENCE to demise, or the Memorandum thereof if granted out of Court; and the COPY of COURT ROLL of any Licence to demise, if granted in Court;—where the clear yearly Value of the Estate shall exceed Twenty Shillings	1	0	0
And where the same shall not exceed Twenty Shillings	0	5	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Original Surrenders out of Court, and Copies of Court Roll of Surrenders in Court, to the Uses of a Will, or to a Trustee for the Uses or Purposes of a, Will.</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>The Court Rolls or Books of any Manor, wherein the Proceedings relating thereto shall be entered or minuted.</i>			
<i>See also the General Exemptions at the End of this Part of the Schedule.</i>			
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 Merchandise exported, or shipped to be exported, from <i>Great Britain</i> to any Part beyond the Seas;			
If the same shall not exceed 100l.	0	5	0
If the same shall exceed 100l. and not exceed 200l.	0	10	0
If the same shall exceed 200l. and not exceed 500l.	1	0	0
If the same shall exceed 500l.	2	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>All Debentures or Certificates for Bounty which were heretofore exempted</i>			

*Status: This is the original version (as it was originally enacted).*

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>from Stamp Duty by any Act or Acts of Parliament granting a Bounty on the Exportation of Linens or Sail Cloth.</i>			
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, <i>not otherwise charged in this Schedule.</i>	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of <i>If made by Deed. See DEED.</i>	1	5	0
DEED, whereby any real Burden shall be declared or created on Lands or heritable Subjects in <i>Scotland</i> . —See MORTGAGE, DISPOSITION.			
DEED containing an Obligation to infest any Person in heritable Subjects in <i>Scotland</i> , under a Clause of Reversion,			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
as a Security for Money, but without any personal Bond or Obligation therein for Payment of the Money intended to be secured.—See MORTGAGE.			
DEED of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
DEFEAZANCE. —Deed, or other Instrument of Defeazance, of any Conveyance, Disposition, Assignment, or Tack, apparently absolute, but intended only as a Security for Money or Stock;— See MORTGAGE.			
DEPUTATION by the Commissioners of Excise.—See COMMISSION.			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
DEPUTATION or Appointment of a Gamekeeper	1	15	0
DISCHARGE for Money.—See RECEIPT.			
DISPENSATION for holding Two Ecclesiastical Dignities or Benefices, or a Dignity and a Benefice in <i>England</i> , where either of them shall be above the yearly Value of Ten Pounds in the King's Books	40	0	0
And in all other Cases	25	0	0
DISPENSATION of any other Kind, from the Archbishop of Canterbury or the Master of the Faculties, for the Time being, or from the Guardian of the Spiritualities during a Vacancy of the Archbishop's See	40	0	0
DISPOSITION of Lands or heritable Subjects in <i>Scotland</i> to singular Successors or Purchasers.—See CONVEYANCE.			
DISPOSITION of Lands or other heritable Subjects in <i>Scotland</i> to a Purchaser, containing a Clause declaring all or any Part of the Purchase Money a real Burden upon or			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>affecting the Lands or heritable Subjects thereby disposed, or any Part thereof;</p> <p>Such Disposition shall be charged, not only with the <i>ad valorem and progressive Duties</i> herein-before charged on a Conveyance upon the Sale of Lands or heritable Subjects in <i>Scotland</i>, but also with the <i>ad valorem</i> Duty herein-after charged on any Deed creating a real Burden on Lands in <i>Scotland</i>,—</p> <p>—See CONVEYANCE, MORTGAGE.</p> <p>DISPOSITION in Security, in <i>Scotland</i>. —See MORTGAGE.</p> <p>DISPOSITION OF ANY Wadset, heritable Bond, &amp;c. —See MORTGAGE.</p> <p>DISPOSITION of any Lands or other Property, heritable or moveable, in <i>Scotland</i>, or of any Right or Interest therein, <i>not otherwise charged in this Schedule</i></p> <p>And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards,</p>	<p>1</p> <p>1</p>	<p>15</p> <p>5</p>	<p>0</p> <p>0</p>

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of DOCQUET made on passing under the Great Seal of the United Kingdom and Grant, Letters Patent, Exemplification, Constat, or other Instrument requiring a Docquet	0	2	0
DONATION, by His Majesty, His Heirs or Successors, or by any other Patron, Of any Ecclesiastical Benefice, Dignity, or Promotion in <i>England</i> , of the yearly Value of Ten Pounds or upwards in the King's Books	20	0	0
Of any other Ecclesiastical Benefice, Dignity, or Promotion whatsoever in <i>England</i>	10	0	0
DRAFT for Money. —See BILL OF EXCHANGE.			
EIK to a Reversion. —See MORTGAGE.			
EXCHANGE.— Any Deed, whereby any Lands or other Hereditaments or heritable Subjects in <i>England</i> or <i>Scotland</i> shall be conveyed, or any Copyhold or			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Customary Lands or Hereditaments in <i>England</i> shall be covenanted to be surrendered, in Exchange for other Lands or Hereditaments or heritable Subjects;			
If no Sum of Money, or only a Sum under 300l., shall be paid or agreed to be paid for Equality of Exchange; the ordinary Duty of	1	15	0
And if a Sum of 300l. or upwards shall be paid or agreed to be paid for Equality of Exchange		{ <i>The same ad valorem Duty as for a conveyance on the Sale of Lands for a Sum of Money equal to the Sum so paid or agreed to be paid</i>	
And where any such Deed of Exchange, together with any Schedule, Receipt, or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of,			
If the Deed be liable, in the first instance, to a Duty of 1l. 15s.	1	5	0
Or if liable to a higher Duty in the first instance	1	0	0
And any Duplicate of any such Deed of Exchange shall be charged with			

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*Status: This is the original version (as it was originally enacted).*

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*PART THE FIRST.**Duty.*

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the same Duty or Duties; and if the Exchange shall be effected or secured by separate Conveyances or Covenants, by distinct Deeds, each Deed shall be charged with the same Duty or Duties.

And in case there shall be more than One Deed for completing the Title to the Lands or other Hereditaments or heritable Subjects conveyed by either Party, the principal Deed only shall be charged under this Head of Exchange; and any subordinate or collateral Deed shall be charged with the Duty to which it may be liable under any other Description in this Schedule.

EXEMPLIFICATION  
or Constat, under the Great Seal of the United Kingdom of *Great Britain and 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, Promotion, Franchise, Liberty, or Privilege, or of any Lands, Office, or other Thing whatsoever;

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
For every Skin, Sheet, or Piece of Vellum, Parchment, or Paper upon which any such Exemplification or Constat shall be written	5	0	0
EXTRACTS from Registers and Records in <i>England</i> and <i>Scotland</i> ,— —See COPY.			
FACTORY, in the Nature of a Power of Attorney in <i>Scotland</i> ,— —See LETTER OF ATTORNEY.			
FACULTY, Licence, or Commission, for admitting or authorizing any Person to act as a Notary Public in <i>England</i>	30	0	0
FACULTY, Licence, or Commission, for admitting or authorizing any Person to act as a Notary Public in <i>Scotland</i>	20	0	0
FACULTY from the Archbishop of Canterbury, or the Master of the Faculties for the Time being, or from the Guardian of the Spiritualities during a Vacancy of the Archbishop's See, <i>not otherwise charged</i>	30	0	0
FEOFFMENT of Lands or other			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Hereditaments in <i>England</i> , upon the Sale or Mortgage thereof.—See CONVEYANCE—MORTGAGE.			
FEOFFMENT of Lands or other Hereditaments in <i>England</i> , <i>not otherwise charged</i>	1	15	0
And where the same shall contain any Letter or Letters of Attorney to deliver or receive Seisin, a <i>further</i> Duty of	1	15	0
And where the same, together with any such Letter or Letters of Attorney, and any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a <i>further progressive</i> Duty of	1	5	0
FURTHER CHARGE.—See MORTGAGE.			
GIFT of Ultimus Hæres, Bastardy, Escheat, or Forfeiture, in <i>Scotland</i> ,— —See GRANT.			
GIFT of the vacant Stipend of any Parish in <i>Scotland</i> , whereof	1	10	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
the Presentation to the Church shall belong to the Crown			
GRANT or Letters Patent, under the Great Seal of the United Kingdom of <i>Great Britain and Ireland</i> , or the Seal of the Duchy or County Palatine of <i>Lancaster</i> , or under the Seal kept and used in <i>Scotland</i> in place of the Great Seal formerly used there;	1	10	0
Of the Honour or Dignity of a Duke	350	0	0
Of the Honour or Dignity of a Marquis	300	0	0
Of the Honour or Dignity of an Earl	250	0	0
Of the Honour or Dignity of a Viscount	200	0	0
Of the Honour or Dignity of a Baron	150	0	0
Of the Honour or Dignity of a Baronet	100	0	0
Of a <i>Congé d'elire</i> to any Dean and Chapter for the Election of an Archbishop or Bishop	30	0	0
Of the Royal Assent to or Signification of the Election made by any Dean and Chapter, or of the Nomination and Presentation by His Majesty, His Heirs or Successors, in default of such Election, of any Person to be an Archbishop or Bishop	30	0	0

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Of or for the Restitution of the Temporalities to any Archbishop or Bishop	30	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	30	0	0
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	20	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
thereof, after the first, a further <i>progressive</i> Duty of <i>Exemptions from the preceding and all other Stamp Duties.</i> <i>Commissions of Rebellion in Process.</i> <i>Letters Patents or Briefs for collecting Charitable Benevolences.</i> <i>Letters Patent for confirming any Dispensation hereinbefore charged with a Duty.</i> <i>Letters Patent appointing Sheriffs in England, and the Writs of Assistance accompanying such Letters Patent.</i>			
GRANT or Warrant of Precedence to take Rank among Nobility, under the Sign Manual of His Majesty, His Heirs or Successors	100	0	0
GRANT or Licence under the Sign Manual to take and use a Surname and Arms, or a Surname only, in compliance with the Injunctions of any Will or Settlement	50	0	0
GRANT or Licence under the Sign Manual to take and use a Surname and Arms, or a Surname only, upon any voluntary Application	10	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
GRANT of Arms or Armorial Ensigns only, under the Sign Manual, or by any of the Kings of Arms of <i>England</i> or <i>Scotland</i>	10	0	0
GRANT, Lease, or Tack under the Great Seal of the United Kingdom of <i>Great Britain</i> and <i>Ireland</i> , or the Seal of the Exchequer in <i>England</i> , or the Seal of the Duchy or County Palatine of <i>Lancaster</i> , or the Seal kept and used in <i>Scotland</i> in place of the Great Seal formerly used there; or under the Privy Seal in <i>England</i> , or the Quarter Seal or Privy Seal in <i>Scotland</i> , unless directed to the Great Seal; or under the Royal Sign Manual of His Majesty, His Heirs or Successors, unless directed to any of the Seals aforesaid;			
Of any Lands, Tenements, Hereditaments, or heritable Subjects, whatever the Tenure thereof may be, which have or shall come to His Majesty, His Heirs or Successors, by <i>Escheat</i> or <i>Forfeiture</i> , or as <i>Ultimus Haeres</i> , or by reason of the same being purchased by or for any Alien ; or which His			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>Majesty, His Heirs or Successors, is or shall be otherwise entitled to in right of the Crown, and be authorized to dispose of <i>absolutely</i>, as he or ; they shall think fit; whether such Grant, Lease, or Tack shall be in Fee or Fee Tail, or for Term of Life or Years;</p> <p>Or of any Lands, Tenements, Hereditaments, or heritable Subjects belonging to the Duchy of <i>Lancaster</i>, or belonging to the Crown in <i>Scotland</i>, whereof His Majesty, His Heirs or Successors, is or shall be authorized to make only certain limited Grants, Leases, or Tacks; whether such Grant, Lease, or Tack shall be for Term of Life or Years;</p> <p>Or of any Goods, Chattels, or personal or moveable Estate, or other Profit, whereof the Grant is not otherwise charged in this Schedule;</p> <p>Where such Grant, Lease, or Tack shall be intended to operate in any Degree as a Gift, <i>except in the Cases next hereinafter mentioned</i>, then for every Skin, Sheet, or Piece of Vellum, Parchment, or Paper</p>	30	0	0

*Status: This is the original version (as it was originally enacted).*

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
upon which the same shall be written, a Duty of			
And where any such Grant, Lease, or Tack, operating as a Gift, shall be of Lands or other Hereditaments, or heritable Subjects vested in His Majesty, His Heirs or Successors, by Escheat or as <i>Ultimus Haeres</i> , for Want of Heirs of any Person, who was a <i>bare Trustee</i> thereof, or seised into the Hands of the Crown upon any <i>Outlawry</i> in a Civil Action at the Suit of any of His Majesty's Subjects	1	15	0
And if any such Grant, Lease, or Tack, charged with a Duty of £1 15s., together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
And where any such Grant, Lease, or Tack shall be made for what shall be deemed and intended as a <i>full and adequate Consideration</i> for	{ <i>The same Duty as on a Grant, Lease, or Tack of the like Description, made by any of His Majesty's Subjects.</i>		

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
the same, either in Money paid at once or in Rent, or in Lands or Hereditaments given in Exchange, or otherwise			
GRANT or Conveyance under the Seal of the Duchy of Lancaster, made in pursuance of the Act passed in the 19th Year of His Majesty's Reign, c. 45., for enabling the Chancellor and Council of the Duchy to sell certain Rents, and to enfranchise Copyhold and Customary Tenements within their Survey	{ <i>The same Duty as for any other Conveyance upon the Sale of any Property for a Consideration of the like Amount. See Conveyance.</i>		
<i>Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.</i>			
<i>All Grants and Conveyances under the Seal of the Duchy of Lancaster made in pursuance of the said Act of the 19th Year of His Majesty's Reign, where the Consideration Money paid for the same shall not exceed 10l.</i>			
GRANT, Lease, or other Conveyance from His Majesty, His Heirs or Successors, of any Lands, Tenements, or	{ <i>The same Duty as on a Grant, Lease, or Conveyance of the like Description from any of His Majesty's Subjects.</i>		

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*Status: This is the original version (as it was originally enacted).*

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*PART THE FIRST.*

Hereditaments, or of any Personal Estate, being respectively *the private Property* of His Majesty, His Heirs or Successors, and subject to his or their absolute Disposal, by virtue of the Act passed in the 40th Year of His Majesty's Reign, concerning the Disposition of certain Real and Personal Property of His Majesty, His Heirs or Successors

GRANT under the Great Seal of the United Kingdom of *Great Britain and Ireland*, or the Seal kept and used in *Scotland* in place of the Great Seal formerly used there ; or under the Privy Seal in *England*, or the Quarter Seal or Privy Seal in *Scotland*, unless directed to the Great Seal; or under the Sign Manual of His Majesty, His Heirs or Successors, unless directed to any of the Seals aforesaid; out of the Civil List, either of *England* or *Scotland*, or out of any other Fund not being Part of the Supplies of the Year, or appropriated by Parliament;

*Duty.*

£

s.

d.

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Of any definite and certain <i>Sum or Sums of Money,</i>			
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. or upwards; for every 100l. thereof	5	0	0
Or of any <i>Annuity or Pension,</i>			
Not amounting to 100l. <i>per Annum</i>	1	10	0
Amounting to 100l. and not amounting to 200l. <i>per Annum</i>	4	0	0
Amounting to 200l. and not amounting to 400l. <i>per Annum</i>	10	0	0
Amounting to 400l. and not amounting to 600l. <i>per Annum</i>	20	0	0
Amounting to 600l. and not amounting to 800l. <i>per Annum</i>	30	0	0
Amounting to 800l. and not amounting to 1,000l. <i>per Annum</i>	40	0	0
Amounting to 1,000l. <i>per Annum</i> or upwards	50	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>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</p> <p>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.</p> <p>GRANT or Appointment by His Majesty, His Heirs or Successors, or by any other Person or Persons, Body Politic or Corporate, of or to any Office or Employment, by Letters Patent, Deed, or other Writing;</p>	1	10	0
<p>Where the Salary, Fees, and Emoluments appertaining thereto shall not amount to 50<i>l. per Annum</i></p>	2	0	0
<p>And where the same shall amount to 50<i>l.</i></p>	4	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
and not amount to 100 <i>l. per Annum</i>			
And where the same shall amount to 100 <i>l.</i> and not amount to 200 <i>l. per Annum</i>	6	0	0
And where the same shall amount to 200 <i>l.</i> and not amount to 300 <i>l. per Annum</i>	12	0	0
And where the same shall amount to 300 <i>l.</i> and not amount to 500 <i>l. per Annum</i>	25	0	0
And where the same shall amount to 500 <i>l.</i> and not amount to 750 <i>l. per Annum</i>	35	0	0
And where the same shall amount to 750 <i>l.</i> and not amount to 1,000 <i>l. per Annum</i>	50	0	0
And where the same shall amount to 1,000 <i>l.</i> and not amount to 1,500 <i>l. per Annum</i>	75	0	0
And where the same shall amount to 1,500 <i>l.</i> and not amount to 2,000 <i>l. per Annum</i>	100	0	0
And where the same shall amount to 2,000 <i>l.</i> and not amount to 3,000 <i>l. per Annum</i>	150	0	0
And where the same shall amount to 3,000 <i>l. per Annum</i> or upwards	200	0	0
The said Fees and Emoluments to be estimated according to the			

*Status: This is the original version (as it was originally enacted).*

*PART THE FIRST.*

*Duty.*

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 or of 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 thereof, and who shall have paid a Stamp Duty on such 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

£

s.

d.

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
of such Person, only in proportion to the Amount of the Augmentation.			
GRANT by Copy of Court Roll.—See CONVEYANCE, COPYHOLD.			
GRANT upon the Sale of any Property not belonging to the Crown,—			
—See CONVEYANCE.			
HERITABLE BOND.—See BOND, MORTGAGE.			
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 <i>England</i> ;			
Where the same shall proceed upon a Presentation	2	0	0
And where it shall proceed upon the Petition of the Patron to be himself admitted and instituted ; if the Benefice, Dignity, or Promotion shall be of the yearly Value of Ten Pounds or upwards in the King's Books	30	0	0
Or if the same shall be of any other Description	15	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>But such Petition shall not be liable to any Stamp Duty.</i>			
INSTITUTION, by any Presbytery or other competent Authority, to Ecclesiastical Benefices in Scotland.—See COLLATION.			
INVENTORY.—See SCHEDULE.			
LAND TAX.— Instruments relating to the Redemption and Sale thereof.—			
<i>See the General Exemptions at the End of this Part of the Schedule.</i>			
LEASES or Tacks of Lands, &c. belonging to His Majesty, in right of the Crown or otherwise.—See GRANT.			
LEASES or Tacks of Lands, &c. not belonging to His Majesty, viz.			
LEASE (or Bargain and Sale) for a Year.—See BARGAIN AND SALE.			
LEASE or Tack of any Lands, Hereditaments, or Heritable Subjects granted in consideration of a Sum of Money by way of Fine, Premium, or Grassum paid for the same, without any yearly	{ <i>The same Duty as for the Conveyance on the Sale of Lands for a Sum of Money of the same Amount.</i>		

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Rent, or with any yearly Rent under 20l.			
<i>(Save and except Leases and Tacks for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted, and Leases for a Term absolute not exceeding Twenty-one Years, granted by Ecclesiastical Corporations, Aggregate or Sole.)</i>			
LEASE or Tack of any Lands, Hereditaments, or Heritable Subjects, at a yearly Rent, without any Sum of Money by way of Fine, Premium, or Grassum paid for the same ;			
Where the yearly Rent shall not amount to 20l.	1	0	0
And where the same shall amount to 20l. and not amount to 100l.	1	10	0
And where the same shall amount to 100l. and not amount to 200l.	2	0	0
And where the same shall amount to 200l. and not amount to 400l.	3	0	0
And where the same shall amount to 400l.	4	0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
and not amount to 600l.			
And where the same shall amount to 600l. and not amount to 800l.	5	0	0
And where the same shall amount to 800l. and not amount to 1,000l.	6	0	0
And where the same shall amount to 1,000l. or upwards	10	0	0
LEASE or Tack of any Lands, Hereditaments, or Heritable Subjects granted in consideration of a Sum of Money by way of Fine, Premium, or Grassum, and also of a yearly Rent amounting to 20l. or upwards <i>(Save and except the Leases and Tacks herein-before excepted.)</i>		{ <i>Both the ad valorem Duties payable for a Lease in consideration of a Fine only, and for a Lease in consideration of a Rent only, of the same Amount.</i>	
LEASE or Tack of any Kind, <i>not otherwise charged in this Schedule</i>	1	15	0
And for the Counterpart or Duplicate of any Lease or Tack hereby charged with a Duty not exceeding 1l.		{ <i>The like Duty as on the Lease or Tack.</i>	
And for the Counterpart or Duplicate of any other Lease or Tack whatsoever	1	10	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>And where any such Lease or Tack, Counterpart or Duplicate as aforesaid, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 "Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Leases or Tacks of waste or uncultivated Lands to any poor or labouring Persons for any Term not exceeding Three Lives or Ninety-nine Years, where the Fine shall not exceed Five Shillings, nor the reserved Rent One Guinea per Annum, and the Counterparts or Duplicates of all such Leases.</i></p>	1	0	0
<p>LETTER or Power of Attorney made by any Petty Officer, Seaman, Marine, or Soldier serving as a Marine, or by the Executors or Administrators of any such Person, for receiving Prize Money</p>	0	1	0

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<i>PART THE FIRST.</i>		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
and for receiving Wages	1	0	0	0
LETTER of Attorney for the Sale, Transfer, Acceptance, or Receipt of Dividends of any of the Government or Parliamentary Stocks or Funds	1	0	0	0
LETTER or Power of Attorney of any other Kind, or Commission or Factory in the Nature thereof	1	10	0	0
And where the same, together with any Schedule or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	0	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>				
<i>Letters of Attorney for the Receipt of Dividends of any definite and certain Share of the Government or Parliamentary Stocks or Funds producing a yearly Dividend of less than Three Pounds.</i>				

<i>PART THE FIRST.</i>		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
LETTER of Licence from Creditors to a Debtor	1		15	0
And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1		5	0
LETTERS of Marque and Reprisal	5		0	0
LETTERS Patent— See GRANT.				
LETTER of REVERSION in <i>Scotland</i> .—See MORTGAGE.				
LICENCE for Marriage in <i>England</i> , if Special	5		0	0
If not Special	0		10	0
LICENCE to be granted by any Archbishop, Bishop, Vicar-general, or other competent Authority in <i>England</i> for the Non-residence of any Clergyman upon his Living, pursuant to the Act of the 43d Year of His Majesty's Reign	1		0	0
LICENCE of any Kind, <i>not otherwise charged in this Schedule</i> , which shall	2		0	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>pass the Seal of any Archbishop, Bishop, Chancellor, or other Ordinary, or of any Ecclesiastical Court in <i>England</i>, or which shall be granted by any Presbytery or other Ecclesiastical Power in <i>Scotland</i></p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Licences to Stipendiary Curates in England, wherein the annual Amount of the Stipend shall be specified ; and Licences for the Non-residence of Clergymen upon their Livings, where granted on the Ground of there being no House or no fit House of Residence thereon.</i></p>			
LICENCE to use and 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 hereinbefore charged with a Duty, for or in expectation of any Gain, Fee, or Reward, <i>except licensed Auctioneers.</i>	0	10	0
LICENCE to be taken out <i>yearly</i> by any Banker or Bankers,	30	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
or other Person or Persons who shall issue any Promissory Notes for Money payable to the Bearer on Demand, and allowed to be re-issued			
LICENCE to be taken out <i>yearly</i> for using or exercising the Trade or Business of a Pawnbroker within the Cities of <i>London</i> and <i>Westminster</i> , or within the Limits of the Two-penny Post	15	0	0
And for using or exercising the Trade or Business of a Pawnbroker elsewhere	7	10	0
LICENCE to exercise the Faculty of Physic.—See ADMISSION.			
LICENCE to act as a Notary Public—See FACULTY.			
LICENCE to demise Copyhold Lands.—See COPYHOLD.			
MARRIAGE LICENCE.—See LICENCE.			
MATRICULATION in the Universities.—See ADMISSION.			
MEMORIAL, to be registered pursuant to any Act of Parliament made or to be made for the public registering of Deeds and Conveyances in <i>England</i>	0	10	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And for every Piece of Vellum, Parchment, or Paper upon which any such Memorial shall be written after the first, a further <i>progressive</i> Duty of	0	10	0
MEMORIAL to be registered or enrolled, pursuant to Act of Parliament, of any Deed Or Instrument, Deeds or Instruments, whereby any Annuity shall be granted or secured in <i>England</i>	1	0	0
And for every Piece of Vellum, Parchment, or Paper upon which any such Memorial shall be written after the first, a further <i>progressive</i> Duty of	1	0	0
MORTGAGE, Conditional Surrender by way of Mortgage, Further Charge, Wadset, and Heritable Bond, Disposition, Assignation, or Tack in Security, and Eik to a Reversion of or affecting any Lands, Estate, or Property, Real or Personal, Heritable or Moveable, whatsoever;			
Also any Deed containing an Obligation to infest any Person in an annual Rent, or in Lands or other Heritable Subjects,			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>in <i>Scotland</i>, under a Clause of Reversion, but without any Personal Bond or Obligation therein contained for Payment of the Money or Stock intended to be secured;</p>			
<p>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 ; <i>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 ;</i></p>			
<p>Also any Defeazance, Letter of Reversion, Back Bond, Declaration, or other Deed or Writing for defeating or making redeemable or explaining or qualifying any Conveyance, Disposition,</p>			

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>Assignation, or Tack of any Lands, Estate, or Property whatsoever, which shall be apparently absolute, but intended only as a Security;</p> <p>Also any Agreement, Contract, or Bond accompanied with a Deposit of Title Deeds, for making a Mortgage, Wadset, 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;</p> <p>And also any Deed whereby a real Burden shall be declared or created on Lands or Heritable Subjects in <i>Scotland</i>:</p> <p>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,</p>			
Not exceeding 50l.	1	0	0
Exceeding 50. and not exceeding 100l	1	10	0
Exceeding 100l. and not exceeding 200l.	2	0	0

<i>PART THE FIRST.</i>		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
Exceeding 200l. and not exceeding 300l.	3	0		0
Exceeding 300l. and not exceeding 500l.	4	0		0
Exceeding 500l. and not exceeding 1,000l.	5	0		0
Exceeding 1,000l. and not exceeding 2,000l.	6	0		0
Exceeding 2,000l. and not exceeding 3,000l.	7	0		0
Exceeding 3,000l. and not exceeding 4,000l.	8	0		0
Exceeding 4,000l. and not exceeding 5,000l.	9	0		0
Exceeding 5,000l. and not exceeding 10,000l.	12	0		0
Exceeding 10,000l. and not exceeding 15,000l.	15	0		0
Exceeding 15,000l. and not exceeding 20,000l.	20	0		0
Exceeding 20,000l.	25	0		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 ; <i>other than and except any Sum or Sums of Money</i>				

Status: This is the original version (as it was originally enacted).

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p><i>to be advanced for the Insurance of any Property comprised in such Mortgage or Securing against Damage by Fire, or to be advanced for the Insurance of any Life or Lives, pursuant to any Agreement in any Deed, whereby any Annuity shall be granted or secured for such Life or Lives;</i></p>			
<p>If the total Amount of the Money secured, or to be ultimately recoverable thereupon, shall be uncertain and without any Limit</p>	25	0	0
<p>But if the total Amount of the Money secured, or to be ultimately recoverable thereupon, shall be limited not to exceed a given Sum.</p>	{ <i>The same Duty as on a Mortgage or Wadset for such limited Sum.</i>		
<p>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 Stock and Funds of the Governor and Company of the Bank of <i>England</i>, or of the <i>East India</i> Company, or of the <i>South Sea</i> Company, in consideration of</p>	{ <i>The same Duty as on a Mortgage or Wadset 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 either of the Ten Days preceding.</i>		

<i>PART THE FIRST.</i>	<i>Duty.</i>		
Stock or Money advanced or lent at the Time, or previously due and owing, or forborne to be paid, being payable	£	s.	d.
<p>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 said Stocks or Funds, the said <i>ad valorem</i> Duty shall be charged in respect of each.</p>			
<p>And in case the same respectively shall be made as a Security for the Payment or Transfer to different Persons of separate and distinct Sums of Money, or Shares in any of the said Stocks or Funds, the said <i>ad valorem</i> 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.</p>			
<p>And where any such Mortgage or Wadset, or other Instrument hereby charged with the same Duty as a Mortgage or Wadset, together with any Schedule, Receipt,</p>	1	0	0

*Status: This is the original version (as it was originally enacted).*

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p> <p>MORTGAGE, &amp;c. —Any Transfer or Assignment, Disposition or Assignment, of any Mortgage or Wadset, or of any such other Security as aforesaid, or of the Benefit thereof, and 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 or Assignment, Disposition or Assignment; and also where the Person who originally made the Mortgage, Wadset, or other Security shall continue entitled to the Right of Redemption or Reversion, and shall be made a Party to such Transfer or Assignment, Disposition or Assignment, provided no further Sum of Money or Stock be added to the Principal</p>	1	15	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Money or Stock already secured			
And in all other Cases such Transfer or Assignment, Disposition or Assignment, shall be charged with	{ <i>The same Duty or Duties as an original Mortgage, Wadset, or other Security.</i>		
And where any such Transfer or Assignment, Disposition or Assignment, hereby charged with a Duty of 17. 15s., together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further and progressive Duty of	1	5	0
Provided always, that where several distinct Deeds or Instruments falling within the Description of any of the Instruments hereby charged with the said <i>ad valorem</i> Duty on Mortgages and Wadsets, shall be made <i>at the same Time</i> for securing the Payment or Transfer of one and the same Sum of Money, or one and the same Share of any of the Stocks or Funds before mentioned,			

*Status: This is the original version (as it was originally enacted).*

*PART THE FIRST.*

*Duty.*

	£	s.	d.
<p>the said <i>ad valorem</i> Duty, if exceeding 27., 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 <i>ad valorem</i> Duty, on all the said Deeds or Instruments being produced duly stamped with the Duties hereby charged thereon.</p>			
<p>And where any Copyhold or Customary Lands or Hereditaments shall be mortgaged by means of a conditional Surrender or Grant, the said <i>ad valorem</i> Duty shall be charged on the Surrender or Grant, or the Memorandum thereof, if made out of Court, or on the Copy of Court Roll of the Surrender or Grant, if made in Court; and Copies of Court Roll made</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
£	s.	d.	
<p>after the 31st Day of <i>August</i> 1815, of Surrenders and Grants made in Court before or upon that Day, and subsequent to the 10th Day of <i>October</i> 1808, shall be charged with the said <i>ad valorem</i> Duties; but Copies of Court Roll of Surrenders and Grants made before or upon the 10th Day of <i>October</i> 1808 shall not be liable thereto.</p>			
<p>And where any Copyhold or Customary Lands or Hereditaments shall be mortgaged or charged, together with other Property, for securing one and the same Sum of Money, or one and the same Share of any of the Stocks or Funds before mentioned, the said <i>ad valorem</i> Duty shall be charged on the Deed or Instrument relating to the other Property.</p>			
<p>And where there shall be Duplicates of any Deed or Instrument charge able with the said <i>ad valorem</i> Duty on Mortgages and Wadsets, exceeding 2l., one of them only shall be charged therewith, and the other or others shall be charged with the Duty to which the</p>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>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 <i>ad valorem</i> Duty.</p>			
<p><i>Exemptions from the said ad valorem Duty on Mortgages, &amp;c, but not from any other Duty to which the same may be liable.</i></p>			
<p><i>Any Deed or other Instrument made in pursuance of 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 48th Year of His Majesty's Reign before mentioned.</i></p>			
<p><i>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</i></p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
<i>the ad valorem Duty on Mortgages or Heritable Bonds imposed by the Act of the 44th or the Act of the 48th Year of His Majesty's Reign before mentioned.</i>	£	s.	d.
<i>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 or Heritable Bonds charged by the said Act of the 44th or the said Act of the 48th Year of His Majesty's Reign, to 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 ease 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</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p><i>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 of Stock.</i></p>			
<p>And, if necessary, for the sake of Evidence, the Deeds and Instruments hereby exempted from the said <i>ad valorem</i> Duty shall be stamped with a particular Stamp, for denoting or testifying the Payment of the <i>ad valorem</i> 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 were liable.</p>			
<p><i>For General Exemptions from the preceding and all other Stamp Duties, see the End of this Part of the Schedule.</i></p>			
<p>MORTGAGE, Wadset, &amp;c, with a Conveyance of the Equity or Right of Redemption or Reversion, or other Matter in the <i>same Deed</i>; viz.</p>			
<p>Where any Deed or Writing shall operate as a Mortgage or</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>other Instrument hereby charged with the <i>ad valorem</i> 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 <i>ad valorem</i> Duty on Mortgages, but also with the <i>ad valorem</i> Duty herein-before charged on a Conveyance upon 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.</p>			
<p>And in all other Cases where a Mortgage or other Instrument hereby charged with the <i>ad valorem</i> Duty on Mortgages shall be contained in one and the same Deed or Writing with any other Matter or Thing (<i>except what shall be incident to such Mortgage or other Instrument</i>), such Deed or Writing shall</p>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<p>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.</p> <p>And where any such Deed or Writing as is mentioned in the Two preceding Clauses, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p> <p>MUTUAL DISPOSITION or Conveyance in <i>Scotland</i>,—</p> <p>See EXCHANGE and PARTITION.</p>	1	0	0
<p>NOMINATION by His Majesty, His Heirs or Successors, or by any other Patron, to any Perpetual Curacy in <i>England</i></p>	1	10	0
<p>NOTARIAL ACT ; any whatsoever not otherwise charged in the Schedule And for every Sheet or Piece</p>	0	5	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
of Paper, Parchment, or Vellum, upon which the same shall be written, after the first, a further <i>progressive</i> Duty of ORDER for the Payment of Money. —See BILL OF EXCHANGE.	0	5	0
PARTITION.— Any Deed, whereby any Lands or other Hereditaments, or Heritable Subjects, in <i>England</i> or <i>Scotland</i> , shall be conveyed, or any Copyhold or Customary Lands or Hereditaments, in <i>England</i> , shall be covenanted to be surrendered, in order to effect a <i>Partition</i> or <i>Division</i> thereof among Coparceners, Joint Tenants, or Tenants in Common, Heirs Portioners, Conjux Fiars, or Joint Proprietors of any sort;			
If no Sum of Money, or only a Sum under 3007., shall be paid, or agreed to be paid, for Equality of Partition or Division, the ordinary Duty of	1	15	0
And if any Sum or Sums of Money, amounting to 3007. or upwards, shall be paid or agreed to be paid for Equality			
And where any such Deed of Partition or			
	{ <i>The same ad valorem Duty as for a Conveyance on the Sale of Lands for a Sum of Money equal to the Amount of the Sum or Sums so paid or agreed to be paid.</i>		

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Division, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further progressive Duty of,			
If the Deed be liable, in the first instance, to a Duty of 1l. 15s.	1	5	0
Or if liable to a higher Duty in the first instance	1	0	0
And any Duplicate of any such Deed of Partition or Division shall be charged with the same Duty or Duties.			
And in case there shah be more than One Deed for completing the Title to the Estate or Interest conveyed by either Party, the principal Deed only shall be charged under this Head of Partition, and any subordinate or collateral Deed shall be charged with the Duty to which it may be liable under any other Description in this Schedule.			
PASSPORT	0	5	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
PAWNBROKEBS Licence—See LICENCE.			
POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any <i>Life or Lives</i> , or upon any Event or Contingency relating to or depending upon any <i>Life or Lives</i> ,			
Where the Sum insured shall not amount to 500l.	1	0	0
And where it shall amount to 500l. and not to 1,000l.	2	0	0
And where it shall amount to 1,000l. and not to 3,000l.	3	0	0
And where it shall amount to 3,000l. and not to 5,000l.	4	0	0
And where it shall amount to 5,000l. or upwards	5	0	0
POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made of or upon any Building, Goods, Wares, Merchandise, or other Property from Loss or Damage by <i>Fire</i> only, by any	0	1	0

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<i>PART THE FIRST.</i>	£	<i>Duty.</i>	<i>d.</i>
<p>public Company or other Person or Persons duly licensed or who ought to be licensed by the Commissioners of Stamps, pursuant to the Act of the 22d Year of His Majesty's Reign, Cap. 48., or by the <i>Royal Exchange</i> or <i>London Assurance Corporation</i></p>			
<p>And for and in respect of every Insurance from Loss or Damage by Fire only, which shall at any Time after the 28th Day of <i>September</i> 1815 be made or renewed or continued by any public Company or other Person or Persons licensed or who ought to be licensed as above mentioned, or by the <i>Royal Exchange</i> or <i>London Assurance Corporation</i>, a Duty of Three Shillings for every 10l. insured for a Year, and at and after that Rate for any fractional Part of 100l. insured, and for any fractional Part of a Year, as well as for any Number of Years, for which the Insurance shall be made or renewed or continued, but no Fraction of a Penny shall be charged</p>	0	<p><i>Per Centum.</i> <i>Per Annum</i></p>	0
<i>Exemptions.</i>		3	

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p><i>Insurances on public Hospitals, and on Property in any Foreign Kingdom or State in amity with His Majesty, His Heirs or Successors.</i></p> <p>POLICY of Assurance or Insurance, or other Instrument by whatever Name the same shall be called, whereby any Insurance shall be made, pursuant to the Act of the 50th Year of His Majesty's Reign, Cap. 35., by any Person or Persons, not being licensed pursuant to the said Act of the 22d Year of His Majesty's Reign, of or upon any Building, Goods, Wares, Merchandise, or other Property situated and being in any of the Islands, Settlements, or Territories belonging to or under the Dominion of His Majesty, His Heirs or Successors, in the <i>West Indies</i>, or elsewhere beyond the Seas, from Loss or Damage by Fire, for any</p> <p>Period of Time not exceeding Twelve Calendar Months</p> <p>And also the further or additional Duty following, <i>viz.</i></p>	0	2	6

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
If the whole Sum insured shall not exceed 100l.	0	5	0
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	5	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 Ship or Vessel, or upon any Goods, Merchandise, or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured, for or upon any Voyage from any Port or Place in the United Kingdom of <i>Great Britain</i> and <i>Ireland</i> , or in the Islands of <i>Guernsey</i> , <i>Jersey</i> , <i>Alderney</i> , or <i>Sark</i> , or the <i>Isle of Man</i> , to any other Port or Place in the said Kingdom or Islands, or <i>Isle of Man</i> ;			
Where the Premium or Consideration for such Insurance actually and <i>bonâ</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>fide</i> paid, given, or contracted for shall not exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;			
If the whole Sum insured shall not exceed 100l.	0	1	3
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	1	3
And where the Premium or Consideration for such Insurance actually and <i>bonâ fide</i> paid, given, or contracted for shall exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;			
If the whole Sum insured shall not exceed 100l	0	2	6
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	2	6
But if the <i>separate Interests</i> of Two or more distinct Persons shall be insured by one Policy or Instrument, then the said Duty of 1 s. 3d. or 2s. 6d., as the Case may require, shall be charged thereon in			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>respect of each and every fractional Part of 100l. as well as in respect of every full Sum of 100l. which shall be thereby insured upon <i>any separate and distinct Interest.</i></p>			
<p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any <i>Ship or Vessel</i>, or upon any Goods, Merchandise, or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured, for or upon any <i>other Voyage</i> than is hereinbefore specified, or for any certain <i>Term or Period of Time</i> not exceeding Twelve Calendar Months ;</p>			
<p>Where the Premium or Consideration for such Insurance actually and <i>bonâ fide</i> paid, given, or contracted for shall not exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured ;</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
If the whole Sum insured shall not exceed 100l.	0	2	6
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	2	6
And where the Premium or Consideration for such Insurance actually and <i>bonâ fide</i> paid, given, or contracted for shall exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;			
If the whole Sum insured shall not exceed 100l.	0	5	0
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	5	0
But if the <i>separate Interest</i> of Two or more distinct Persons shall be insured by One Policy or Instrument, then the said Duty of 2s. 6d. or 5s., as the Case may require, shall be charged thereon in respect of each and every fractional Part of 100l. as well as in respect of every full Sum of 100l. which shall be thereby			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
insured upon <i>any separate and distinct Interest.</i>			
<p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance commonly called a <i>Mutual Insurance</i> shall be made, or whereby divers Persons shall insure or agree to insure one another, without any Premium or pecuniary Consideration, from any Loss, Damage, or Misfortune that may happen of or to any <i>Ship or Vessel</i>, or any Goods, Merchandise, or other Property on board of any Ship or Vessel, or the Freight of any Ship or Vessel, or any other Interest in or relating to any Ship or Vessel which may lawfully be insured:</p> <p>Upon any Voyage from any Port or Place in the United Kingdom of <i>Great Britain and Ireland</i>, or in the Islands of <i>Guernsey, Jersey, Alderney, or Sark</i>, or the <i>Isle of Man</i>, to any other Port or Place in the said Kingdom or Islands, or <i>Isle of Man</i> ;</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
For every Sum of 100l. and also for each and every fractional Part of 10.0l. thereby insured to any Person or Persons	0	2	6
Upon any <i>other Voyage</i> whatsoever, or for any certain <i>Term or Period of Time</i> not exceeding Twelve Calendar Months ;			
For every Sum of 100l. and also for each and every fractional Part of 100l. thereby insured to any Person or Persons	0	5	0
POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby <i>any other lawful Insurance whatsoever, not herein-before charged</i> , shall be made upon any Property or Interest whatever, from Loss or Damage of any Kind;			
Where the Premium or Consideration for such Insurance actually and <i>bonâ fide</i> paid, given, or contracted for shall not exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured:			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
If the whole Sum insured shall not exceed 100l.	0	2	6
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	2	6
And where the Premium or Consideration for such Insurance actually and <i>bonâ fide</i> paid, given, or contracted for shall exceed the Bate of Twenty Shillings <i>per Centum</i> on the Sum insured, and also where the Insurance shall be made for any other than a pecuniary Consideration ;			
If the whole Sum insured shall not exceed 100l.	0	5	0
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0	5	0
But if the <i>separate Interests</i> of Two or more distinct Persons shall be insured by One Policy or Instrument, then the said Duty of 2s. 6d. or 5s., as the Case may require, shall be charged thereon in respect of each and			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
every fractional Part of 100l. as well as in respect of every full Sum of 100l. which shall be thereby insured upon <i>any separate and distinct Interest.</i>			
POWER of ATTORNEY.— See LETTER OF ATTORNEY.			
PRECEPT of Clare constat, to give Seisin of Lands or other Heritable Subjects in <i>Scotland</i>	0	9	0
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	0	9	0
PRESENTATION by His Majesty, His Heirs or Successors, or by any other Patron ;			
To any Ecclesiastical Benefice, Dignity, or Promotion in <i>England</i> , of the yearly Value of Ten Pounds or upwards in the King's Books	20	0	0
To any other Ecclesiastical Benefice, Dignity, or Promotion whatsoever in <i>England</i>	10	0	0

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<i>PART THE FIRST.</i>		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
PROCURATION, Deed or other Instrument of	1		10	0
And where the same, together with any Schedule or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1		0	0
PROMISSORY NOTE for the Payment to the <i>Bearer on Demand</i> of any Sum of Money, Not exceeding One Pound and One Shilling	0		0	5
Exceeding 1l. Is. and not exceeding 2l. 2s.	0		0	10
Exceeding 2l. 2s. and not exceeding 5l. 5s.	0		1	3
Exceeding 5l. 5s. and not exceeding 10l.	0		1	9
Exceeding 10l. and not exceeding 20l.	0		2	0
Exceeding 20l. and not exceeding 30l.	0		3	0
Exceeding 30l. and not exceeding 50l.	0		5	0
Exceeding 50l. and not exceeding 100l.	0		8	6
Which said Notes may be re-issued, after Payment				

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
thereof, as often as shall be thought fit.>			
PROMISSORY NOTE for the Payment <i>in any other Manner than to the Bearer on Demand</i> , but not exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,			
Amounting to 40s. and not exceeding 5l. 5s.	0	1	0
Exceeding 5l. 5s. and not exceeding 20l.	0	1	6
Exceeding 20l. and not exceeding 30l.	0	2	0
Exceeding 30l. and not exceeding 50l.	0	2	6
Exceeding 50l. and not exceeding 100l.	0	3	6
These Notes are not to be re-issued after being once paid.			
PROMISSORY NOTE for the Payment, <i>either to the Bearer on Demand</i> , or in any other Manner than to the Bearer on Demand, but not exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,			
Exceeding 100l. and not exceeding 200l.	0	4	6
Exceeding 200l. and not exceeding 300l.	0	5	0
Exceeding 300l. and not exceeding 500l.	0	6	0

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*Status: This is the original version (as it was originally enacted).*

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Exceeding 500l. and not exceeding 1,000l.	0	8	6
Exceeding 1,000l. and not exceeding 2,000l.	0	12	6
Exceeding 2,000l. and not exceeding 3,000l.	0	15	0
Exceeding 3,000l.	1	5	0
The Notes are not to be re-issued after being once paid.			
PROMISSORY NOTE for the Payment to the Bearer or otherwise, at any Time exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,			
Amounting to 40s. and not exceeding 5l. 5s.	0	1	6
Exceeding 5l. 5s. and not exceeding 20l.	0	2	0
Exceeding 20l. and not exceeding 30l.	0	2	6
Exceeding 30l. and not exceeding 50l.	0	3	6
Exceeding 50l. and not exceeding 100l.	0	4	6
Exceeding 100l. and not exceeding 200l.	0	5	0
Exceeding 200l. and not exceeding 300l.	0	6	0
Exceeding 300l. and not exceeding 500l.	0	8	6
Exceeding 500l. and not exceeding 1,000l.	0	12	6

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Exceeding 1,000l. and not exceeding 2,000l.	0	15	0
Exceeding 2,000l. and not exceeding 3,000l.	1	5	0
Exceeding 3,000l.	1	10	0
These Notes are not to be re-issued after being once paid.			
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			{ <i>The same Duty as on a Promissory Note payable in less than Two Months after Date for a Sum equal to the whole Amount of the Money to be paid.</i>
And the following instruments shall be deemed and taken to be Promissory Notes, within the Intent and Meaning of this Schedule; viz.			
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			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>amount in the whole to Twenty Pounds.</p>			
<p>And 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.</p>			
<p><i>Exemptions from the Duties on Promissory Notes.</i></p>			
<p><i>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, v)here 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.</i></p>			
<p><i>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</i></p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>expressly directed to be deemed Promissory Notes.</i>			
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. Exemptions from the preceding and all other Stamp Duties.			
<i>All Promissory Notes for the Payment of Money, issued by the Governor "and Company of the Bank of England.</i>			
PROTEST of any Bill of Exchange or Promissory Note for any Sum of Money,			
Not amounting to 2l.	0	2	0
Amounting to 20l. and not amounting to 100l.	0	3	0
Amounting to 100l. and not amounting to 500l.	0	5	0
Amounting to 500l. or upwards	0	10	0
PROTEST of any other Kind	0	5	0
And for every Sheet or Piece of Paper, Parchment, or Vellum, upon which the same shall be written, after the first,	0	5	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
a further <i>progressive</i> Duty of			
PURCHASE DEED.—See CONVEYANCE ON THE SALE OF LANDS, &c.			
REAL BURDEN on Lands in <i>Scotland</i> , Deed creating.— See MORTGAGE, DISPOSITION.			
RECEIPT or Discharge given for or upon the Payment of Money			
Amounting to 2l. and not amounting to 5l.	0	0	2
Amounting to 5l. and not amounting to 10l.	0	0	3
Amounting to 10l. and not amounting to 20l.	0	0	6
Amounting to 20l. and not amounting to 50l.	0	1	0
Amounting to 50l. and not amounting to 100l.	0	1	6
Amounting to 100l. and not amounting to 200l.	0	2	6
Amounting to 200l. and not amounting to 300l.	0	4	0
Amounting to 300l. and not amounting to 500l.	0	5	0
Amounting to 500l. and not amounting to 1,000l.	0	7	6
Amounting to 1,000l. or upwards	0	10	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
And where any Sum of Money whatever shall be therein expressed or acknowledged to be received <i>in full of all Demands</i>	0	10	0
And any Note, Memorandum, or Writing whatsoever given to any Person for or upon the Payment of Money, whereby any Sum of Money, Debt, or Demand, or any Part of any Debt or Demand <i>therein specified</i> , and amounting to Two Pounds or upwards, shall be expressed or acknowledged to have been <i>paid, settled, balanced, or otherwise discharged or satisfied</i> , or which shall import or signify any such Acknowledgment, and whether the same shall or shall not be signed with the Name of any Person, shall be deemed and taken to be a <i>Receipt for a Sum of Money</i> of equal Amount with the Sum, Debt, or Demand so expressed or acknowledged to have been paid, settled, balanced, or otherwise discharged or satisfied, within the Intent and Meaning of this Schedule, and shall			

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*PART THE FIRST.*

*Duty.*

	£	s.	d.
<p>be charged with a Duty accordingly</p> <p>And any Receipt, or Discharge, Note, Memorandum, or Writing whatever given to any Person for or upon the Payment of Money, which shall contain, import, or signify any <i>general</i> Acknowledgment of any Debt, Account, Claim, or Demand, Debts, Accounts, Claims, or Demands, <i>whereof the Amount shall not be therein specified</i>, having been paid, settled, balanced, or otherwise discharged or satisfied, or whereby any Sum of Money therein mentioned shall be acknowledged to be received <i>in full</i>, or in Discharge or Satisfaction of any such Debt, Account, Claim, or Demand, Debts, Accounts, Claims, or Demands, and whether the same shall or shall not be signed with the Name of any Person, shall be deemed and taken to be a <i>Receipt for the Sum of 1,000l. or upwards</i>, within the Intent and Meaning of this Schedule, and shall be charged with the Duty of Ten Shillings accordingly.</p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>And all Receipts, Discharges, and Acknowledgments of the Description aforesaid, which shall be given for or upon Payments made by or with any Bills of Exchange, Drafts, Promissory Notes, or other Securities for Money, shall be deemed and taken to be Receipts given upon the Payment of Money within the Intent and Meaning of this Schedule.</p>			
<p><i>Exemptions from the preceding Duties on Receipts.</i></p>			
<p><i>Receipts exempted from Stamp Duty by any Act or Acts relating to the Assessed Taxes.</i></p>			
<p><i>Receipts or Discharges given by the Treasurer of the Navy for any Money imprested to or received by him for the Service of the Navy.</i></p>			
<p><i>Receipts or Discharges given by any Agent for Money imprested to him on account of the Pay of the Army or Ordnance.</i></p>			
<p><i>Receipts or Discharges given by any Officer, Seaman, Marine, or Soldier, or their Representatives respectively, for</i></p>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
<i>or on account of any Wages, Pay, or Pension due from the Navy Office, Army Pay Office, or Ordnance Office.</i>	£	s.	d.
<i>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 in the Stocks and Funds of the Governor and Company of the Bank of England, or of the East India Company or South Sea Company, and for any Dividend paid on any Share of the said Stocks or Funds respectively.</i>			
<i>Receipts or Discharges given for any Principal Money or Interest due on Exchequer Bills.</i>			
<i>Receipts given for Money deposited in the Bank of England, or in the Bank of Scotland, or Royal Bank of Scotland, or in the Bank of the British Linen Company in Scotland, or in the Hands of any Banker or Bankers, to be accounted for on Demand; provided the , same be not expressed to be received of or by the</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>Hands of any other than the Person or Persons to whom the same is to be accounted for. But if with Interest— See PROMISSORY NOTE.</i>			
<i>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 Great Britain.</i>			
<i>Receipts or Discharges given upon Bills or Notes of the Governor and Company of the Bank of England.</i>			
<i>Letters by the General Post acknowledging the safe Arrival of any Bills of Exchange, Promissory Notes, or other Securities for Money.</i>			
<i>Receipts or Discharges endorsed 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</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>at the Date thereof, acknowledging the Receipt of the Consideration Money therein expressed, or the Receipt of any Principal Money, Interest, or Annuity thereby secured.</i>			
<i>Releases or Discharges for Money, by Deeds duly stamped according to the Laws in force at the Date thereof.</i>			
<i>Receipts or Discharges given for Drawbacks or Bounties upon the Exportation of any Goods or Merchandise from Great Britain.</i>			
<i>Receipts or Discharges for the Return of any Duties of Customs upon Certificates of Over Entry.</i>			
<i>Receipts or Acknowledgments of Payment endorsed upon any Bills, Orders, Remittance Bills, or Remittance Certificates drawn by Commissioned Officers, Masters, and Surgeons in the Navy, or by any Commissioner or Commissioners of the Navy, under the Authority of the Act passed in the 35th Year of His Majesty's Reign, for the more expeditious Payment</i>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<i>of the Wages and Pay of certain Officers belonging to the Navy.</i>			
<i>Receipts or Acknowledgments of Payment endorsed upon any Bills drawn pursuant to any former Act or Acts of Parliament by the Commissioners of the Navy, or by the Commissioners for victualling the Navy, or by the Commissioners for managing the Transport Service, and taking care of sick and wounded Seamen, upon and payable by the Treasurer of the Navy.</i>			
<i>Receipts given solely for the Duty on Insurances against Fire; and Receipts given for the Premium and Duty on such Insurances to be liable only to the Receipt Duty in respect of the Premium.</i>			
<i>See also the General Exemptions at the End of this Part of the Schedule.</i>			
RECOGNIZANCE, Statute Merchant, and Statute Staple, entered into as a Security for the Payment of any Sum or Sums of Money, Annuity or Annuities, or for the			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Transfer of any Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>East India</i> Company, or of the <i>South Sea</i> Company;			
Where such Payment or Transfer shall not be already secured by a Bond or Mortgage, or by some other Instruments hereby charged with the same Duty as a Bond or Mortgage	{ <i>The same Duty or Duties as on a Bond given for the like Purpose in England.</i>		
And where such Payment or Transfer shall be already secured as above mentioned	1	0	0
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 Trust, or for rendering a due Account of Money received or to be received, or for indemnifying any Person or Persons against any Matter or Thing	1	15	0
And where any such Recognizance or Statute as aforesaid, together with any	1	5	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
Schedule or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
REGISTER or Entry of the Degree of a Barrister at Law taken in either of the Inns of Court in <i>England</i> .—See ADMISSION.			
REGISTER or Entry of Degrees taken in the Universities of <i>Great Britain</i> , —See ADMISSION.			
RELEASE upon the Sale of any Property.—See CONVEYANCE.			
RELEASE and Renunciation of Lands or other Property, Real or Personal, Heritable or Moveable, or of any Right or Interest therein; any Deed or Instrument of, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>			
And where the same, together with any Schedule, Receipt, or other Matter put or endorsed thereon or	1	15	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
RENUNCIATION upon the Sale of any Property.—See CONVEYANCE.	1	5	0
RENUNCIATION of any Right or Interest in any Property, otherwise than upon a Sale.—See RELEASE.			
RESIGNATION; principal or original Instrument of Resignation, or Service or Cognition of Heirs, or Charter or Seisin of any Houses, Lands, or other Heritable Subjects, in <i>Scotland</i> , holding Burgage, or of Burgage Tenure	0	9	0
RESIGNATION; Instrument of Resignation of any Lands or other Heritable Subjects, in <i>Scotland</i> , not of Burgage Tenure	0	9	0
And where any of the said Instruments shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the	0	9	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
first 1,080 Words, a further <i>progressive</i> Duty of			
REVOCATION 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	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
<i>If made by a Deed.</i> — See DEED.			
SCHEDULE, Inventory, or Catalogue of any Lands, Hereditaments, or Heritable Subjects, or of any Furniture, Fixtures, or other Goods or Effects ; or containing the Terms and Conditions of any proposed Sale, Lease or Tack, or the Conditions and Regulations for the Cultivation or Management of any Farm, Lands, or other Property leased or agreed to be	1	5	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
<p>leased; or containing any other Matter or Matters of Contract or Stipulation whatsoever; <i>which shall be referred to</i> in or by, and be intended to be used or given in Evidence as Part of, or as material to, any Agreement, Lease, Tack, Bond, Deed, or other Instrument charged with any Duty in this Schedule, <i>but which shall be separate and distinct from,</i> and not endorsed or annexed to, such Agreement, Lease, Tack, Bond, Deed, or other Instrument</p>			
<p>And if the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p>	1	5	0
<p><i>Exemptions from the preceding and all other Stamp Duties.</i></p>			
<p><i>Printed Proposals published by any Corporation or Company respecting Insurances, and which shall be referred to in or by any Policy or Instrument of Insurance issued by such Corporation or Company.</i></p>			

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
SEISIN-Instrument of Seisin, given upon any Charter, Precept of Clare Constat, or Precept from Chancery, or upon any Wadset, Heritable Bond, Disposition, Apprizing, Adjudication, or otherwise, of any Lands or Heritable Subjects in <i>Scotland</i> , not of Burgage Tenure	0	9	0
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 words, a further <i>progressive</i> Duty of SETTLEMENT. Any Deed or Instrument, whether voluntary or gratuitous, or upon any good or valuable Consideration other than a <i>bonâ fide</i> pecuniary Consideration, whereby any definite and certain principal Sum or Sums of Money (whether charged or chargeable on Lands or other Hereditaments or Heritable Subjects or not, or to be laid out in the Purchase of Lands or other Hereditaments or Heritable Subjects or not, and if charged or chargeable on	0	9	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Lands or other Hereditaments or Heritable Subjects, whether to be raised at all events or not,) or any definite and certain Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>East India</i> Company, or of the <i>South Sea</i> Company, shall be settled, or agreed to be settled, upon or for the Benefit of any Person or Persons, either in Possession or Beversion, 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 both, 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

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
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
And where any such Deed or Instrument as last mentioned, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
And for any Duplicate of any such Deed or Instrument as last mentioned	} <i>The same Duty or Duties.</i>		

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Exemptions from the preceding ad valorem Duties on Settlements.</i>			
<i>Bonds, Mortgages, and other Securities operating as Settlements, if chargeable with the ad valorem Duties on Bonds and Mortgages hereinbefore granted.</i>			
<i>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 Objects of such Powers.</i>			
<i>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.</i>			
<i>Wills, Testaments, and testamentary Instruments, and Dispositions mortis causa of every Description.</i>			
SPECIFICATION to be enrolled or recorded of any Discovery or Invention for which	5	0	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
a Patent shall be obtained			
And where the same shall contain 2,160 "Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words, a further <i>progressive</i> Duty of SURRENDER upon the Sale of Lands or other Property.— See CONVEYANCE.	1	0	0
SURRENDER ( <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i> ) of any Term or Terms of Years, or of any Freehold or uncertain Interest, in any Lands, Hereditaments, or Heritable Subjects, not being of Copyhold or Customary Tenure	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
SURRENDER of Copyhold Lands or Tenements.— See COPYHOLD and MORTGAGE.			
TACK of LANDS, &c. in <i>Scotland</i> , belonging to the Crown.—See GRANT.			
TACK of LANDS, &c, in <i>Scotland</i> , not belonging to the Crown.— See LEASE.			
TACK in Security.— See MORTGAGE.			
TESTIMONIAL or Certificate of the Admission of any Person to the Degree of a Bachelor of Arts in either of the Universities in <i>England</i>	3	0	0
TESTIMONIAL or Certificate of the Admission of any Person to any other Degree in either of the said Universities	10	0	0
TRANSFER of any Share in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>South Sea Company</i> , whether upon a Sale or otherwise	0	7	9
TRANSFER of any Share in the Stock and Funds of the <i>East India Company</i> ,	1	10	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	£	s.	d.
whether upon a Sale or otherwise			
TRANSFER of any Share or Shares in the Stock and Funds of any other Corporation, Company, or Society whatever, <i>upon the Sale</i> thereof, or by way of <i>Mortgage or Security</i> .—See CONVEYANCE—MORTGAGE.			
TRANSFER of any Share or Shares in the Stock and Funds of any other Corporation, Company, or Society whatever, <i>not otherwise charged under the Head of Mortgage, or of Conveyance upon the Sale of any Property</i>	1	10	0
TRANSFER upon the Sale of any other Property.—See CONVEYANCE.			
TRANSFER of Mortgage, Wadset, or other Security.—See MORTGAGE.			
WADSET.—See MORTGAGE.			
WARRANT of ATTORNEY (with or without a Release of Errors) to confess and enter up a Judgment in any of His Majesty's Courts at <i>Westminster</i> , or in any of the Courts of the Great Sessions in <i>Wales</i> , or of the	} <i>The same Duty as on a Bond for the like Purpose.</i>		

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Counties Palatine of <i>Chester, Lancaster, and Durham</i> , which shall be given as a Security for the Payment of any Sum or Sums of y Money, or for the Transfer of any Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>East India</i> Company, or of the <i>South Sea</i> Company;			
<i>Save and except where such Payment or Transfer shall be already secured by a Bond, Mortgage, or other Security, which shall have paid the ad valorem Duty on Bonds or Mortgages imposed in this Schedule, or by the Act of the 44th or the Act of the 48th Year of His Majesty's Reign before mentioned, and also except where the Warrant of Attorney shall be given for securing any Sum or Sums of Money for which the Person giving the same shall be in Custody under an Arrest, and in those Cases a Duty of</i>	1	0	0
WARRANT or ORDER beneficial,	1	10	0

<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
under the Sign Manual of His Majesty, His Heirs or Successors, <i>except where the same shall be for the Service of, the Navy, Army, or Ordnance</i>			
And where the same shall be for the Service of the Navy, Army, or Ordnance	0	12	6
And where several Persons shall be separately and distinctly (and not jointly) benefited by one Warrant, the proper Duty shall be charged in respect of each such Person.			
<b>GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.</b>			
<i>All Bonds, Contracts, Mortgages, Conveyances, Deeds, and Instruments whatever exempted from Stamp Duty by the Act of the 17th Year of His Majesty's Reign, c. 53., or any other Act or Acts of Parliament now in force for promoting the Residence of the Parochial Clergy, by making Provision for building, repairing, or purchasing Houses and other Buildings for the Use of their Benefices.</i>			
<i>All Affidavits, Contracts,</i>			

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<i>PART THE FIRST.</i>	<i>Duty.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Mortgages, Conveyances, Deeds, and Instruments whatever exempted from Stamp Duty by the Act of the 42d Year of His Majesty's Reign, c. 116., or any other Act or Acts of Parliament now in force relating to the Redemption and Sale of the Land Tax.</i>			
<i>All Transfers of Shares in the Government or Parliamentary Stocks or Funds.</i>			
<i>All Grants, Leases, and other Conveyances and Instruments exempted from Stamp Duty by any Act or Acts of Parliament now in force relating to the Land Revenues of the Crown.</i>			
<i>All Bonds, Contracts, and Assignments relating to the Transportation of Convicts.</i>			

## SCHEDULE; PART THE SECOND

### CONTAINING THE DUTIES ON LAW PROCEEDINGS.

Which Duties are to be paid and payable in *England* 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

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.

And where a Court of Law or Equity is mentioned generally, the same shall be taken to mean not only the Courts at *Westminster*, but also the several Courts of Law or Equity of the Great Sessions in *Wales*, and in the Counties Palatine of *Chester*, *Lancaster*, and *Durham*, or elsewhere in *England*.

PART THE SECOND.	Duty.		
	£	s.	d.
I. PROCEEDINGS in the High Court of Admiralty, and in the Courts of the Cinque Ports exercising Admiralty Jurisdiction, the High Court of Appeals in Prize Causes, and the High Court of Delegates in Admiralty Matters, in <i>England</i> .			
AFFIDAVIT to be filed, read, or used in any of the said Courts	0	5	0
ALLEGATION in any of the said Courts	0	5	0
ANSWER in any of the said Courts	0	5	0
APPEAL from any definite Sentence or final Decree, or from any interlocutory Decree or Order of any of the said Courts, or from any Court of Vice Admiralty, when interposed before a Notary Public in <i>England</i>	15	0	0
ATTACHMENT issuing out of any of the said Courts	1	10	0
BAIL BOND or Recognizance taken in any of the said Courts, or by	1	0	0

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*Status: This is the original version (as it was originally enacted).*

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PART THE SECOND.	Duty.		
	£	s.	d.
Commission from the same			
CITATION issuing out of any of the said Courts	1	0	0
COMMISSION issuing out of any of the said Courts	0	5	0
COPY ( <i>i.e.</i> Office Copy) of any Affidavit filed, read, or used in any of the said Courts	0	5	0
COPY ( <i>i.e.</i> Office Copy) of any Citation, Monition, or Warrant issued out of any of the said Courts	0	5	0
COPY ( <i>i.e.</i> Office Copy) of any Libel, Allegation, Answer, Interrogatories, Depositions, or Inventory filed or exhibited in any of the said Courts	0	5	0
COPY ( <i>i.e.</i> Office Copy) of any interlocutory Decree or Order, or of any definitive Sentence or final Decree, made in any of the said Courts,	0	5	0
DECREE or Order Interlocutory made in any of the said Courts	1	0	0
DEPOSITIONS taken in any of the said Courts, or by Commission from the same	0	5	0
EXEMPLIFICATION, under the Seal of any	3	0	0

PART THE SECOND.	Duty.		
	£	s.	d.
of the said Courts, of any Record or Proceeding therein			
INHIBITION issuing out of any of the said Courts	1	0	0
INTERROGATORIES filed or exhibited in any of the said Courts	0	5	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	5	0
MONITION issuing out of any of the said Courts	1	0	0
RECOGNIZANCE. —See BAIL BOND.			
RELAXATION of any Attachment or Inhibition issued out of any of the said Courts	1	10	0
SENTENCE definitive, or final Decree, of any of the said Courts	1	10	0
WARRANT issuing out of any of the said Courts	0	15	0
WARRANT, Mandate, or Authority given to any Proctor to commence, carry on, or defend any Action, Suit, or Prosecution in any of the said Courts, for the Memorandum or Minute thereof to	0	5	0

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PART THE SECOND.	Duty.		
	£	s.	d.
be entered or filed of Record			
II. PROCEEDINGS in the Ecclesiastical Courts, and in the High Court of Delegates, in Ecclesiastical Matters, in <i>England</i> .			
AFFIDAVIT to be filed, read, or used in any of the said Courts	0	5	0
ALLEGATION in any of the said Courts	0	5	0
ANSWER in any of the said Courts	0	5	0
APPEAL from any definitive Sentence or final Decree, or from any interlocutory Decree or Order of the Court of Arches, or the Prerogative Court of Canterbury or York	15	0	0
CITATION issuing out of any of the said Courts	0	5	0
COMMISSION issuing out of any of the said Courts	0	5	0
COPY ( <i>i.e.</i> Office Copy) of any Affidavit filed, read, or used in any of the said Courts	0	5	0
COPY ( <i>i.e.</i> Office Copy) of any Citation or Monition issued out of any of the said Courts	0	5	0
COPY ( <i>i. e.</i> Office Copy) of any Libel, Allegation, Answer,	0	5	0

PART THE SECOND.	Duty.		
	£	s.	d.
Interrogatories, Depositions, or Inventory filed or exhibited in any of the said Courts			
COPY ( <i>i. e.</i> Office Copy) of any Interlocutory Decree or Order, or of any definitive Sentence or final Decree of any of the said Courts	0	5	0
DECREE final, or definitive Sentence, in any of the said Courts	0	5	0
DEPOSITIONS taken in any of the said Courts, or by Commission from the same	0	5	0
EXEMPLIFICATION, under the Seal of any of the said Courts, of any Record or Proceeding therein	3	0	0
INHIBITION issuing out of any of the said Courts	0	5	0
INTERROGATORIES filed or exhibited in any of the said Courts	0	5	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	5	0
MONITION issuing out of any of the said Courts	0	5	0
SENTENCE definitive, or final	0	5	0

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PART THE SECOND.	Duty.		
	£	s.	d.
Decree, of any of the said Courts			
WARRANT, Mandate, or Authority given to any Proctor to commence, carry on, or defend any Suit or Prosecution in any of the said Courts, for the Memorandum or Minute thereof to be entered or filed of Record	0	5	0
III. PROCEEDINGS in the Courts of Law and Equity at <i>Westminster</i> , including the Court of the Duchy of <i>Lancaster</i> , and in other Courts in <i>England</i> , and the Offices belonging thereto, and also before the Lord High Chancellor or the Lord Keeper or Commissioners for the Custody of the Great Seal in Matters of Bankruptcy and Lunacy.			
ACTIONS in the Courts of the Lord Mayor and Sheriffs of <i>London</i> , and in the Courts of all Corporations and other Courts whatsoever in <i>England</i> holding Pleas, where the Debt or Damage amounts to Forty Shillings or above, and out of which no	0	2	6

PART THE SECOND.	Duty.		
	£	s.	d.
Writs, Process, or Mandates issue in the first instance; for the Entry of every Action or Plaint, except where the Debt or Damage claimed or demanded shall not amount to Forty Shillings			
AFFIDAVIT to be filed, read, or used in any of the Courts of Law or Equity at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the Counties Palatine of <i>Chester, Lancaster,</i> and <i>Durham</i> , or before any Judge or Master or other Officer of any of the said Courts, or before the Lord High Chancellor or the Lord Keeper or Commissioners of the Great Seal sitting in Matters of Bankruptcy or Lunacy	0	2	6
AFFIDAVIT to be filed, read, or used in any other Court of Law or Equity in <i>England</i> , except in Actions or Suits where the Debt or Damage or Thing claimed or demanded shall be under the Amount or Value of Forty Shillings	0	1	6
ANSWER in any Court of Equity	0	5	0

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PART THE SECOND.	Duty.		
	£	s.	d.
APPEARANCE filed or entered in any Action at Law wherein no Bail shall be filed or put in	0	2	6
ASSIGNMENT of a Bail Bond	0	2	6
BAIL Common, to be filed in any Court of Law	0	2	6
BAIL Special, to be filed in any Court of Law	0	2	6
BAIL BOND in any Action, in any Court of Law	0	2	6
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	5	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
COMMISSION to take Affidavits or Special Bail, out of any Court of Law or Equity	0	10	0

PART THE SECOND.	Duty.		
	£	s.	d.
COMMISSION of Bankrupt	0	5	0
COMMISSION of Lunacy	0	5	0
COMMISSION out of any Court of Law or Equity, for the Examination of Witnesses, or taking Depositions	0	5	0
COMMISSION of any other Kind out of any Court of Law or Equity	0	5	0
COPY ( <i>i. e.</i> Office Copy) of any Affidavit filed, read, or used in any of the Courts of Law or Equity at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine; or before any Judge or Master or other Officer of any of the said Courts, or before the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal sitting in Matters of Bankruptcy or Lunacy	0	2	6
COPY ( <i>i. e.</i> Office Copy) of any Affidavit filed, read, or used in any other Court of Law or Equity, except in Actions or Suits where the Debt or Damage or Thing claimed and	0	1	0

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PART THE SECOND.	Duty.		
	£	s.	d.
demanded shall be under the Amount or Value of Forty Shillings			
COPY ( <i>i.e.</i> Office Copy) of any Bill, Answer, Demurrer, Exceptions, Plea, Replication, Rejoinder, or other Pleading, or of any Interrogatories, or Depositions taken by Commission or otherwise, in any Court of Equity;			
Where any such Copy shall be written wide, according to the Usage and Practice of the Court, and not contain more than 90 Words in a Sheet, one with another, then for every Sheet or Piece of Paper on which the same shall be written	0	0	4
And where any such Copy shall be written close Copy-wise, according to the Usage and Practice of the Court, or in any other Manner than above mentioned, then for every Sheet or Piece of Paper on which the same shall be written	0	2	6
COPY of any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading whatsoever in any Court of Law	0	0	4

PART THE SECOND.	Duty.		
	£	s.	d.
COPY ( <i>i. e.</i> Office Copy) of Interrogatories, and the Depositions or Answers thereto in any Court of Law, containing not more than 72 Words in a Sheet, one Sheet with another	0	0	4
COPY ( <i>i. e.</i> Office Copy) of any Eule or Order made or given in or by any Court of Law at <i>Westminster</i> , or by any Judge of any such Court	0	2	6
COPY ( <i>i. e.</i> Office Copy) of any Decree, Dismission, or Order made in or by the High Court of Chancery at <i>Westminster</i> , or by the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, sitting in Matters of Bankruptcy or Lunacy	0	3	0
And for every Sheet or Piece of Paper on which any such Copy shall be written, after the First, a further <i>progressive</i> Duty of	0	1	6
COPY ( <i>i. e.</i> Office Copy) of any Decree, Dismission, or Order made in or by the Court of Exchequer, or the Court of the Duchy of <i>Lancaster</i> , at <i>Westminster</i> , or in or by any of the	0	2	6

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PART THE SECOND.	Duty.		
	£	s.	d.
Courts of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine			
COPY ( <i>i. e.</i> Office Copy) or Extract of any Record, Report, or Proceeding whatsoever in any Court of Law or Equity at <i>Westminster</i> , not otherwise charged in this Schedule	0	2	0
DECLARATION in any Court of Law	0	0	4
DECREE or Dismission made in or by the High Court of Chancery at <i>Westminster</i>	0	3	0
And for every Sheet or Piece of Paper on which the same shall be written, after the First, a further <i>progressive</i> Duty of	0	1	6
DECREE or Dismission made in or by the Court of Exchequer, or the Court of the Duchy of <i>Lancaster</i> , at <i>Westminster</i> ; or in or by any of the Courts of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine, or in or by any other Court of Equity whatsoever	0	2	6
DEMURRER in any Court of Law	0	0	4
DEMURRER in any Court of Equity	0	5	0

PART THE SECOND.	Duty.		
	£	s.	d.
DEPOSITIONS taken by virtue of a Commission out of any Court of Equity ( <i>except the Paper Drafts thereof before the same are engrossed</i> )	0	5	0
DEPOSITIONS in any Court of Equity, taken by the Examiner or other proper Officer, and not by Commission	0	0	4
DEPOSITIONS or Answers to any Interrogatories in any Court of Law	0	0	4
DEPUTATION (special) or Warrant by the Sheriff of any County to any Person to take an Inquisition under a Writ of Inquiry	0	10	0
EXCEPTIONS filed in any Court of Equity, or in any Matter of Bankruptcy or Lunacy	0	5	0
EXEMPLIFICATION, under the Seal of any Court of Law or Equity whatever, of any Record or Proceeding therein ( <i>except Exemplifications under the Great Seal charged in the First Part of this Schedule</i> )	3	0	0
GRANT of the Custody of the Person or Estate of any Lunatic	2	0	0

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PART THE SECOND.	Duty.		
	£	s.	d.
INDENTURES or Chirograph of a Fine levied in any Court, <i>for each Part or Indenture</i>	0	10	0
INQUISITION taken by or before any Sheriff or his Deputy, or Under Sheriff, or by or before any Person specially deputed or authorized by the Sheriff to take the same, or by or before any Coroner, in any Action at Law	0	10	0
INTERROGATORIES in any Court of Law	0	5	0
INTERROGATORIES in any Court of Equity, or in any Matter of Bankruptcy or Lunacy	0	5	0
JUDGMENT (not interlocutory), signed by the Master of any Office, or his Deputy or Secondary, or by any Prothonotary, or his Secondary, Deputy, or Clerk, or by any other Officer belonging to any of the Courts at <i>Westminster</i> , who is or shall be authorized to sign Judgments	0	10	0
ORDER made in or by the High Court of Chancery at <i>Westminster</i> , or by the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal,	0	3	0

PART THE SECOND.	Duty.		
	£	s.	d.
sitting in Matters of Bankruptcy or Lunacy			
And for every Sheet or Piece of Paper on which the same shall be written, after the First, a further <i>progressive</i> Duty of	0	1	6
ORDER made or given in or by the Court of Exchequer, or the Court of the Duchy of <i>Lancaster</i> , at <i>Westminster</i> , or in or by any of the Courts of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine	0	2	6
ORDER made or given by any Judge of any of the Courts of Law at <i>Westminster</i>	0	2	6
<i>Except such as shall be made on the Application of any Prisoner or Insolvent Debtor ; and except all Orders for the Delivery of the Particulars of a Plaintiff's Demand, or for staying Proceedings on Payment of Debt and Costs ; and all Orders for Time to plead, reply, or rejoin, after the first Order for that Purpose.</i>			
PETITION in any Suit or Matter in any of the Courts of Equity at <i>Westminster</i>	0	2	6

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PART THE SECOND.	Duty.		
	£	s.	d.
; and Petition to the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, in any Matter of Bankruptcy or Lunacy			
PLEA in any Court of Law	0	0	4
PLEA in any Court of Equity	0	5	0
PLEADING of any Kind, in any Court of Law, <i>not otherwise charged in this Schedule</i>	0	0	4
PLEADING of any Kind, in any Court of Equity, <i>not otherwise charged in this Schedule</i>	0	5	0
POSTEA	0	10	0
RECORD of Nisi Prius	0	10	0
REJOINDER in any Court of Law	0	0	4
REJOINDER in any Court of Equity	0	5	0
REPLICATION in any Court of Law	0	0	4
REPLICATION in any Court of Equity	0	5	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	2	6
RULE or Order made or given in or by any	0	2	6

PART THE SECOND.	Duty.		
	£	s.	d.
of the Courts of Law at <i>Westminster</i> , which shall be issued or delivered out by the Clerk of the Rules or other Officer to the Party obtaining it			
And for the Entry of every such Rule or Order in the Book kept by the Clerk of the Rules or other Officer for that Purpose, whether written on One or more Sheets or Leaves	0	2	6
RULES to plead and reply, and all other Rules, of any of the said Courts of Law at <i>Westminster</i> , 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	2	6
SUMMONS issued by any Judge of any of the Courts of Law at <i>Westminster</i>	0	1	0
<i>Except such as shall be issued on the Application of any Prisoner or Insolvent Debtor ; and except all Summonses for the Delivery of the Particulars of a Plaintiff's Demand, or for staying Proceedings on Payment of Debt and Costs ; and all</i>			

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PART THE SECOND.	Duty.		
	£	s.	d.
<i>Summonses for Time to plead, reply, or rejoin, after the first Summons for that Purpose.</i>			
WARRANT, Mandate, or Authority given to any Attorney or Solicitor to commence, carry on, or defend any Action, Suit, or Prosecution, in any of the Courts at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine, or in any other Court whatsoever holding Pleas, where the Debt or Damage amounts to Forty Shillings; for the Memorandum or Minute thereof to be entered or filed of Record	0	5	0
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	0	1	0
WARRANT of Attorney, <i>not otherwise charged in the first Part of this Schedule</i>	1	0	0
WRIT of Appeal	1	0	0
WRIT of Certiorari	1	0	0
WRIT of Covenant for levying a Fine	2	0	0

PART THE SECOND.	Duty.		
	£	s.	d.
WRIT of Entry for suffering a Common Recovery	2	0	0
WRIT of Error	1	0	0
WRIT of Supersedeas of a Commission of Bankrupt	0	2	6
WRIT, Mandate, or other Process whatsoever, <i>not otherwise charged in this Schedule</i> , which shall issue out of, or pass the Seal of, any of the Courts at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine, or of any other Court in <i>England</i> holding Pleas where the Debt or Damage amounts to Forty Shillings, except in Actions or Suits where the Debt, Damage, or Thing claimed or demanded shall be under the Amount or Value of Forty Shillings	0	5	0

*IV.—PROCEEDINGS IN THE COURTS IN SCOTLAND.*

Upon which the relative Duties are to be charged only on the first Skin, Sheet, or Piece of Vellum, Parchment, or Paper whereon the several Instruments, Matters, and Things specified shall be written or printed, except where progressive Duties are expressly mentioned.

For the Proceedings in the Court of Session, including the Bill Chamber, the Commission of Teinds, the Court of Exchequer, and the High Court of Admiralty, the several Duties specified in the First Column.

And for the Proceedings in the Commissary Court of *Edinburgh*, and all the Courts in *Scotland* (other than those above mentioned, and the Court of Justiciary), the several Duties specified in the Second Column.

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*Status: This is the original version (as it was originally enacted).*

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	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
ADVOCATION, Letters of		5	0		—	
AFFIDAVIT to be filed, read, or used in the Court of Exchequer	0	2	6		—	
And for every Sheet or Piece of Paper on which the same shall be written, after the first a further <i>progressive</i> Duty of	0	2	6		—	
AMENDMENT of Libel. —See SUMMONS.						
ANSWER to a Petition and Complaint, or to any original Petition or Application in any Process or Suit, other than a Bill of Advocation or Suspension	0	5	0	0	2	6
ANSWER to any such Bill, or to a Reclaiming or Incidental Petition,	0	2	6	0	1	3

	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
or to a Representation, Condescence, or any other Paper not being an original Application						
APPEAL. —See BILL OF ADVOCATION.						
APPLICATION, original, under whatever Title		5	0	0	2	6
BILL OF ADVOCATION, Bill of Suspension Appeal	0	5	0	0	2	6
BOND OF CAUTION or Surety in the Bill Chamber, or for Appearance, or in a Law Burrows, or incidental to any Process or Suit, or for Payment in Terms of the Decree to follow upon any Process or Suit	0	2	6	0	2	6
BOND on a Confirmation of Testament and Bond						

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	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
judicial of any other Description. —See BOND in the First Part of this Schedule.						
CASE	0	2	6	0	1	3
CLAIM, being the first Paper in a Process or Suit in behalf of the Party for whom it is offered	0	5	0	0	2	6
CLAIM of any other Description  <i>Except any Claim in any Process of Multiple pinding or Ranking of any Principal Sum under 12l. in the Superior, or 6l in the Inferior Courts.</i>	0	2	6	0	1	3
COMPLAINT, or Petition and Complaint		5	0	0	2	6
CONDESCENDENCE, of whatever Description		2	6	0	1	3
DECLARATION, judicial		2	6	0	1	3
And for every.	0	2	6	0	1	3

	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
Sheet or Piece of Paper on which the same shall be written, after the first a further <i>progressive</i> Duty of						
DEFENCE, of whatever Description	0	5	0	0	2	6
DEPOSITION or DEPOSITIONS, whether in Presence of the Court or taken by Commission or otherwise	0	2	6	0	1	3
And for every Sheet or Piece of Paper on which the same shall be written, after the first a further <i>progressive</i> Duty of	0	2	6	0	1	3
DILIGENCE, or Incidental Diligence, Letters of	0	1	0	0	2	6
DUPLY EDICT. —See SUMMONS.	0	5	0	0	2	6

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	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
ESTIMATE. —See REPORT.						
EXTRACT of any Decree (not being a mere Decree of Registration <i>pro formâ</i> ), or of any Abbreviate Act, Commission, Warrant, or Protestation	0	10	0	0	5	0
INFORMATION		2	6	0	1	3
INTERROGATORIES exhibited in behalf of any Party to a Process or Suit		2	6	0	1	3
INVENTORY of any Interest in a Multipleinding or other Process or Suit, when not preceded or immediately accompanied by a Claim or other Step of Procedure charged as an original Application for or in behalf of the Party for whom such Inventory	0	5	0	0	2	6

	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
is exhibited ( <i>other than and except any Inventory of an Interest in a Process of Multiplepointing or Ranking, where the Principal Sum claimed shall be under 12l. in the Superior, or 5l. in the Inferior Courts</i> )						
INVENTORY of any other Description, when not immediately accompanying and referred to in a separate Paper or Step of Procedure charged in this Schedule	2		6	0	1	3
LIBEL. —See SUMMONS.						
MANDATE. —See WARRANT.						
MEMORANDUM. —See WARRANT.						

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	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
MEMORIAL, of whatever Description	0	2	6	0	1	3
MINUTE, of whatever Description, which may be lodged by or in behalf of any Party to a Process or Suit	0	2	6	0	1	3
NOTE in any Suit or Process, <i>except in the Bill Chamber</i>	0	2	6	0	1	3
OBJECTION, being the first Paper in a Process or Suit in behalf of the Party for whom it may be offered	0	5	0	0	2	6
OBJECTION, of any other Description	0	2	6	0	1	3
PETITION, being an original Application, or the first Paper, in a Process or Suit in behalf of the Party for whom it may be offered	0	5	0	0	2	6

	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
PETITION, of any other Description	0	2	6	0	1	3
PLEADING or STATEMENT, of whatever Description, whether written or printed, in any Suit or Process, offered in behalf of any Party, or by Order of the Court, and not otherwise charged in this Schedule	0	2	6	0	1	3
PRECEPT in the Nature of a Summons. —See SUMMONS.						
PRECEPT in the Nature of a Diligence				0	1	3
PREPARED STATE	0	2	6	0	1	3
PROTESTATION lodged in behalf of any Party to a Process or Suit	0	0	0	0	2	6
QUADRUPLE	5	0	0	0	2	6
REPLY	0	5	0	0	2	6

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*Status: This is the original version (as it was originally enacted).*

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	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
REPORT, ESTIMATE, or SCHEME, prepared in consequence of the Appointment, Order, or Authority of a Judge	0	2	6	0	1	3
REPRESENTATION SCHEME. —See REPORT.		2	6	0	1	3
SIGNET LETTERS, or Writs passing His Majesty's Signet, of whatever Description, not otherwise charged in this Schedule ( <i>other than and except Letters of Horning and Poinding, and Letters of Caption for Debts under 12l.</i> )	0	2	6		—	
STATE of INTERESTS in any Process or Suit	0	2	6	0	1	3
SUMMONS of whatever Description, Libel,	0	5	0	0	2	6

	<i>Duty.</i>			<i>Duty.</i>		
	£	s.	d.	£	s.	d.
Amendment of Libel, Edict, Precept, of the Nature of a Summons						
SUSPENSION, Letters of		5	0	0	2	6
TRIPLY	0	5	0	0	2	6
WARRANT, Mandate, or Authority given to any Solicitor, Attorney, Agent, or Procurator to commence, carry on, defend, or appear in any Action, Suit, or Procedure at the instance or in behalf of any Party or Parties not having distinct Interests, for the Memorandum or Minute thereof to be entered or filed of Record	0	5	0	0	2	6

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*Status: This is the original version (as it was originally enacted).*

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V.—GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

*Warrants, Mandates, or Authorities to commence, carry on, or defend any Actions, Suits, or Prosecutions in any Court where the Debt, Damage, or Thing claimed or demanded shall not amount to or be of the Value of Forty Shillings*

*Warrants, Mandates, or Authorities to commence, carry on, or defend any Prosecutions or Proceedings upon Indictments, or upon any Information, Suit, Writ, or Process, in the Name of His Majesty, His Heirs or Successors, or at the instance of the Attorney General of England, Lord Advocate of Scotland, or other Officer legally authorized to prosecute or sue in the Name or for the Interest of His Majesty, His Heirs or Successors.*

*But these Exemptions are not to extend to Informations in the Nature of Quo Warranto filed by His Majesty's Coroner and Attorney in the Court of King's Bench, nor to Informations in Courts of Equity at the relation of private Persons, nor to Informations where any other Person than His Majesty, His Heirs or Successors, shall be entitled to any Penalty or Forfeiture, or any Share thereof.*

*All Proceedings for or on the Behalf of any Person legally admitted to sue or defend in forma pauperis, and all Proceedings of Courts-martial, and all Proceedings in Criminal Suits and Prosecutions whatsoever.*

*All Orders, Decrees, and Proceedings of or before any Commissioners of Sewers, and of or in the Stannary Courts in England.*

*All Summonses, Attachments, Executions, and other Proceedings in or issuing out of any of the Courts established for the Recovery of Debts not exceeding Five Pounds, commonly called Courts of Request in England.*

*All Warrants to sue and defend in the Courts Baron of any Honours or Manors in England which hold Pleas in Actions or Suits for any Debt or Damages not exceeding Five Pounds ; and all Plaints, Summonses, Executions, Writs, and other Proceedings in or issuing out of such Courts.*

*All Proceedings in the Courts called or commonly known as the Name of Small Debt Courts in Scotland.*

*And all Proceedings under the Scotch Statute relative to the Aliment of poor Prisoners, or under the Act of Sederunt of the Court of Session in Scotland relative to the Liberation of Prisoners on account of Sickness.*

*All Petitions, Proceedings, and Copies exempted from Stamp Duty by any Act or Acts of Parliament relating to Abuses of Trusts for Charitable Purposes.*

**SCHEDULE;—PART THE THIRD.**

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION; on CONFIRMATIONS of Testaments, testamentary and dative; on INVENTORIES to be exhibited in the Commissary Courts in *Scotland*; and on LEGACIES out of Real or Personal, Heritable or Moveable Estate; and on SUCCESSIONS to Personal or Moveable Estates upon Intestacy.

PART THE THIRD.	Duty.		
	£	s.	d.
PROBATE of a Will and Letters of			

## PART THE THIRD.

Administration with a Will annexed, to be granted in *England* ;

CONFIRMATION of any Testamentary, or Eik thereto, to be expeded in any Commissary Court in *Scotland*, where the Deceased shall have died before or upon the 10th Day of *October* 1808, and subsequent to the 10th Day of *October* 1804 ;

INVENTORY to be exhibited and recorded in any Commissary Court in *Scotland* of the Estate and Effects of any Person deceased who shall have died after the 10th Day of *October* 1808, and have left any Testament or Testamentary Disposition of his or her Personal or Moveable Estate and Effects, or any Part thereof;

Where the Estate and Effects for or in respect of which such Probate, Letters of Administration, Confirmation, or Eik respectively shall be granted or expeded, or whereof such Inventory shall be exhibited and recorded, *exclusive of what the Deceased shall have been*

Duty.

£

s.

d.

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*Status: This is the original version (as it was originally enacted).*

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PART THE THIRD.	Duty.		
	£	s.	d.
<i>possessed of or entitled to as a Trustee for any other Person or Persons, and not beneficially, shall be</i>			
above the Value of 20l. and under the Value of 100l.	0	10	0
of the Value of 100l. and under the Value of 200l.	2	0	0
of the Value of 200l. and under the Value of 300l.	5	0	0
of the Value of 300l. and under the Value of 450l.	8	0	0
of the Value of 450l. and under the Value of 600l.	11	0	0
of the Value of 600l. and under the Value of 800l.	15	0	0
of the Value of 800l. and under the Value of 1,000l.	22	0	0
of the Value of 1,000l. and under the Value of 1,500l.	30	0	0
of the Value of 1,500l. and under the Value of 2,000l.	40	0	0
of the Value of 2,000l. and under the Value of 3,000l.	50	0	0
of the Value of 3,000l. and under the Value of 4,000l.	60	0	0
of the Value of 4,000l. and under the Value of 5,000l.	80	0	0

PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 100 5,000l. and under the Value of 6,000l.	100	0	0
of the Value of 120 6,000l. and under the Value of 7,000l.	120	0	0
of the Value of 140 7,000l. and under the Value of 8,000l.	140	0	0
of the Value of 160 8,000l. and under the Value of 9,000l.	160	0	0
of the Value of 180 9,000l. and under the Value of 10,000l.	180	0	0
of the Value of 200 10,000l. and under the Value of 12,000l.	200	0	0
of the Value of 220 12,000l. and under the Value of 14,000l.	220	0	0
of the Value of 250 14,000l. and under the Value of 16,000l.	250	0	0
of the Value of 280 16,000l. and under the Value of 18,000l.	280	0	0
of the Value of 310 18,000l. and under the Value of 20,000l.	310	0	0
Of the Value of 350 20,000l. and under the Value of 25,000l.	350	0	0
of the Value of 400 25,000l. and under the Value of 30,000l.	400	0	0
of the Value of 450 30,000l. and under the Value of 35,000l.	450	0	0
of the Value of 525 35,000l. and under the Value of 40,000l.	525	0	0

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*Status: This is the original version (as it was originally enacted).*

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PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 40,000l. and under the Value of 45,000l.	600	0	0
of the Value of 45,000l. and under the Value of 50,000l.	675	0	0
of the Value of 50,000l. and under the Value of 60,000l.	750	0	0
of the Value of 60,000l. and under the Value of 70,000l.	900	0	0
of the Value of 70,000l. and under the Value of 80,000l.	1,050	0	0
of the Value of 80,000l. and under the Value of 90,000l.	1,200	0	0
of the Value of 90,000l. and under the Value of 100,000l.	1,350	0	0
of the Value of 100,000l. and under the Value of 120,000l.	1,500	0	0
of the Value of 120,000l. and under the Value of 140,000l.	1,800	0	0
of the Value of 140,000l. and under the Value of 160,000l.	2,100	0	10
of the Value of 160,000l. and under the Value of 180,000l.	2,400	0	0
of the Value of 180,000l. and under the Value of 200,000l.	2,700	0	0
of the Value of 200,000l. and under the Value of 250,000l.	3,000	0	0
of the Value of 250,000l. and under the Value of 300,000l.	3,750	0	0

PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 300,000l. and under the Value of 350,000l.	4,500	0	0
of the Value of 350,000l. and under the Value of 400,000l.	5,250	0	0
of the Value of 400,000l. and under the Value of 500,000l.	6,000	0	0
of the Value of 500,000l. and under the Value of 600,000l.	7,500	0	0
of the Value of 600,000l. and under the Value of 700,000l.	9,000	0	0
of the Value of 700,000l. and under the Value of 800,000l.	10,500	0	0
of the Value of 800,000l. and under the Value of 900,000l.	12,000	0	0
of the Value of 900,000l. and under the Value of 1,000,000l.	13,500	0	0
of the Value of 1,000,000l. and upwards	15,000	0	0
LETTERS of ADMINISTRATION, without a Will annexed, to be granted in <i>England</i>			
CONFIRMATION of any TESTAMENT dative, to be expedited in any Commissary Court in <i>Scotland</i> , where the Deceased shall have died before or upon the 10th Day of <i>October</i> 1808, and subsequent to the			

*Status: This is the original version (as it was originally enacted).*

PART THE THIRD.	Duty.		
	£	s.	d.
10th Day of <i>October</i> 1804			
INVENTORY to be exhibited and recorded in any Commissary Court in <i>Scotland</i> of the Estate and Effects of any Person deceased who shall have died after the 10th Day of <i>October</i> 1808 without leaving any Testament or Testamentary Disposition of his or her Personal or Moveable Estate or Effects, or any Part thereof;			
Where the Estate and Effects for or in respect of which such Letters of Administration or Confirmation respectively shall be granted or expedited, or whereof such Inventory shall be exhibited and recorded, <i>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</i>			
above the Value of 20l. and under the Value of 50l.	0	10	0
above the Value of 50l. and under the Value of 100l.	1	0	0

PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 100l. and under the Value of 200l.	3	0	0
of the Value of 200l. and under the Value of 300l.	8	0	0
of the Value of 300l. and under the Value of 450l.	11	0	0
of the Value of 450l. and under the Value of 600l.	15	0	0
of the Value of 600l. and under the Value of 800l.	22	0	0
of the Value of 800l. and under the Value of 1,000l.	30	0	0
of the Value of 1,000l. and under the Value of 1,500l.	45	0	0
of the Value of 1,500l. and under the Value of 2,000l.	60	0	0
of the Value of 2,000l. and under the Value of 3,000l.	75	0	0
of the Value of 3,000l. and under the Value of 4,000l.	90	0	0
of the Value of 4,000l. and under the Value of 5,000l.	120	0	0
of the Value of 5,000l. and under the Value of 6,000l.	150	0	0
of the Value of 6,000l. and under the Value of 7,000l.	180	0	0
of the Value of 7,000l. and under the Value of 8,000l.	210	0	0

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*Status: This is the original version (as it was originally enacted).*

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PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 8,000l. and under the Value of 9,000l.	240	0	0
of the Value of 9,000l. and under the Value of 10,000l.	270	0	0
of the Value of 10,000l. and under the Value of 12,000l.	300	0	0
of the Value of 12,000l. and under the Value of 14,000l.	330	0	0
of the Value of 14,000l. and under the Value of 16,000l.	375	0	0
of the Value of 16,000l. and under the Value of 18,000l.	420	0	0
of the Value of 18,000l. and under the Value of 20,000l.	465	0	0
Of the Value of 20,000l. and under the Value of 25,000l.	525	0	0
of the Value of 25,000l. and under the Value of 30,000l.	600	0	0
of the Value of 30,000l. and under the Value of 35,000l.	675	0	0
of the Value of 35,000l. and under the Value of 40,000l.	785	0	0
of the Value of 40,000l. and under the Value of 45,000l.	900	0	0
of the Value of 45,000l. and under the Value of 50,000l.	1,010	0	0
of the Value of 50,000l. and under the Value of 60,000l.	1,125	0	0

PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 60,000l. and under the Value of 70,000l.	1,350	0	0
of the Value of 70,000l. and under the Value of 80,000l.	1,575	0	0
of the Value of 80,000l. and under the Value of 90,000l.	1,800	0	0
of the Value of 90,000l. and under the Value of 100,000l.	2,025	0	0
of the Value of 100,000l. and under the Value of 120,000l.	2,250	0	0
of the Value of 120,000l. and under the Value of 140,000l.	2,750	0	0
of the Value of 140,000l. and under the Value of 160,000l.	3,100	0	0
of the Value of 160,000l. and under the Value of 180,000l.	3,600	0	0
of the Value of 180,000l. and under the Value of 200,000l.	4,050	0	0
of the Value of 200,000l. and under the Value of 250,000l.	4,500	0	0
of the Value of 250,000l. and under the Value of 300,000l.	5,625	0	0
of the Value of 300,000l. and under the Value of 350,000l.	6,750	0	0
of the Value of 350,000l. and under the Value of 400,000l.	7,875	0	0
of the Value of 400,000l. and under the Value of 500,000l.	9,000	0	0

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*Status: This is the original version (as it was originally enacted).*

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PART THE THIRD.	Duty.		
	£	s.	d.
of the Value of 500,000l. and under the Value of 600,000l.	11,250	0	0
of the Value of 600,000l. and under the Value of 700,000l.	13,500	0	0
of the Value of 700,000l. and under the Value of 800,000l.	15,750	0	0
of the Value of 800,000l. and under the Value of 900,000l.	18,000	0	0
of the Value of 900,000l. and under the Value of 1,000,000l.	20,250	0	0
of the Value of 1,000,000l. and upwards	22,500	0	0
<i>Exemptions from all Stamp Duties.</i>			
<i>Probate of Will, Letters of Administration, Confirmation of Testament, and Eik thereto, and Inventory of the Effects of any Common Seaman, Marine, or Soldier who shall be slain or die in the Service of His Majesty, His Heirs or Successors :</i>			
<i>Additional Inventory to be exhibited and recorded in any Commissary Court in Scotland; where the same shall not be liable to a Duty of greater Amount than the Duty already paid upon any former Inventory exhibited</i>			

## PART THE THIRD.

## Duty.

£

s.

d.

*and recorded of the Estate and Effects of the same Person.*

LEGACIES and SUCCESSIONS to Personal or Moveable Estate upon Intestacy.

1. *Where the Testator, Testatrix, or Intestate died before or upon the 5th Day of April 1805.*

For every Legacy, specific or pecuniary, or of any other Description, of the Amount or Value of 20l. or upwards, given by any Will or Testamentary Instrument of any Person who died before or upon the 5th Day of *April* 1805, out of his or her Personal or Moveable Estate, and which shall be paid, delivered, retained, satisfied, or discharged after the 31st Day of *August* 1815:

Also for the clear Residue (when devolving to One Person) and for every Share of the clear Residue (when devolving to Two or more Persons) of the Personal or Moveable Estate of any Person who died before or upon the 5th Day of *April* 1805 (after deducting Debts, Funeral Expenses,

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*Status: This is the original version (as it was originally enacted).*

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PART THE THIRD.	£	Duty.	
		s.	d.
Legacies, and other Charges first payable thereout), whether the Title to such Residue, or any Share thereof, shall accrue by virtue of any Testamentary Disposition, or upon a partial or total Intestacy, where such Residue, or Share of Residue, shall be of the Amount or Value of 20/ or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged after the Thirty-first Day of August 1815 :			
Where any such Legacy or Residue, or Share of such Residue, shall have been given, or have devolved, to or for the Benefit of <i>a Brother or Sister of the Deceased, or any Descendant of a Brother or Sister of the Deceased</i> , a Duty at and after the Rate of Two Pounds and Ten Shillings <i>per Centum</i> on the Amount or Value thereof	2	10	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 <i>a Brother or Sister of the Father or Mother of the Deceased, or</i>	4	0	0

*Status: This is the original version (as it was originally enacted).*

PART THE THIRD.	Duty.		
	£	s.	d.
<p><i>any Descendant of a Brother or Sister of the Father or Mother of the Deceased, a Duty at and after the Rate of Four Pounds per Centum on the Amount or Value thereof</i></p>			
<p>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, a Duty at and after the Rate of Five Pounds per Centum on the Amount or Value thereof</p>	5	0	0
<p>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 other Degree of collateral Consanguinity to the Deceased than is above described, or to or for the Benefit of any Stranger in Blood to the Deceased, a Duty at and after the Rate of Eight Pounds per Centum on the</p>	8	0	0

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*Status: This is the original version (as it was originally enacted).*

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PART THE THIRD.	Duty.		
Amount or Value thereof	£	s.	d.
<p>II. <i>Where the Testator, Testatrix, or Intestate shall have died after the 5th Day of April 1805.</i></p>			
<p>For every Legacy, specific or pecuniary, or of any other Description of the Amount or Value of 20l. or upwards, given by any Will or Testamentary Instrument of any Person who shall have died after the 5th Day of <i>April</i> 1805, either out of his or her Personal or Moveable Estate, or out of or charged upon his or her Real or Heritable Estate, or out of any Monies to arise by the Sale, Mortgage, or other Disposition of his or her Real or Heritable Estate, or any Part thereof, and which shall be paid, delivered, retained, satisfied, or discharged after the 31st Day of <i>August</i> 1815 :</p>			
<p>Also for the clear Residue (when devolving to One Person) and for every Share of the clear Residue (when devolving to Two or more Persons) of the Personal or Moveable Estate of any Person</p>			

## PART THE THIRD.

who shall have died after the 5th Day of *April* 1805 (after deducting Debts, Funeral Expenses, Legacies, and other Charges first payable thereout), whether the Title to such Residue, or any Share thereof, shall accrue by virtue of any Testamentary Disposition, or upon a partial or total Intestacy, where such Residue, or Share of Residue, shall be of the Amount or Value of 20*l.* or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged after the 31st Day of *August* 1815 :

And also for the clear Residue (when given to One Person) and for every Share of the clear Residue (when given to Two or more Persons) of the Monies to arise from the Sale, Mortgage, or other Disposition of any Real or Heritable Estate directed to be sold, mortgaged, or otherwise disposed of by any Will or Testamentary Instrument of any Person who shall have died after the 5th Day of *April* 1805 (after deducting Debts, Funeral

Duty.

£

s.

d.

*Status: This is the original version (as it was originally enacted).*

PART THE THIRD.	Duty.		
	£	s.	d.
Expenses, Legacies, and other Charges first made payable thereout, if any), where such Residue, or Share of Residue, shall amount to 20L or upwards, and where the same shall be paid, retained, or discharged after the 31st Day of <i>August</i> 1815:			
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 <i>a Child of the Deceased, or any Descendant of a Child of the Deceased, or to or for the Benefit of the Father or Mother or any lineal Ancestor of the Deceased, a Duty at and after the Rate of One Pound per Centum</i> on the Amount or Value thereof	1	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 <i>a Brother or Sister of the Deceased, or any Descendant of a Brother or Sister of the Deceased, a Duty at and after the Rate of Three Pounds per Centum</i> on the	3	0	0

PART THE THIRD.  <i>Amount or Value thereof</i>	£	Duty.	
		s.	d.
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 <i>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, a Duty at and after the Rate of Five Pounds per Centum on the Amount or Value thereof</i>	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 <i>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, a Duty at and after the Rate of Six Pounds per Centum on the Amount or Value thereof</i>	6	0	0
And where any such Legacy or Residue, or any Share of such Residue, shall have been given, or have devolved, to or for	10	0	0

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*Status: This is the original version (as it was originally enacted).*

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## PART THE THIRD.

## Duty.

£

s.

d.

the Benefit of any Person *in any other Degree of collateral Consanguinity to the Deceased* than is above described, or to or for the Benefit of any Stranger in Blood to the Deceased, a Duty at and after the Rate of Ten Pounds *per Centum* on the Amount or Value thereof

And all Gifts of Annuities, or by way of Annuity, or of any other partial Benefit or Interest, out of any such Estate or Effects as aforesaid, shall be deemed Legacies within the Intent and Meaning of this Schedule.

And where any Legatee shall take Two or more distinct Legacies or Benefits under any Will or Testamentary Instrument, which shall together be of the Amount or Value of 201. each, shall be charged with Duty, though each or either may be separately under that Amount or Value.

*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*

PART THE THIRD.

*Husband or Wife of  
the Deceased, or to  
or for the Benefit  
of any of the Royal  
Family.*

*And all Legacies  
which were exempted  
from Duty by the Act  
passed in the 39th  
Year of His Majesty  
s Reign, c. 73., for  
exempting certain  
specific Legacies  
given to Bodies  
Corporate, or other  
public Bodies, from  
the Payment of Duty.*

£

Duty.

s.

d.