



Probate and Legacy Duties Act 1808

1808 CHAPTER 149

Repeal from 10th Oct. 1808 of the Duties in the Schedule (A.) annexed to the 44 G. 3. c. 98. (except the Duties on Licences for selling Ale, &c.)

That from and after the Tenth Day of *October* One thousand eight hundred and eight, all such of the Duties 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 Duties upon stamped Vellum, Parchment, and Paper in Great Britain, and to grant new and additional Duties in lieu thereof*, as are comprised in the Schedule marked (A.) thereunto annexed ("save and except the Duties on Licences for selling Ale, Beer, or other exciseable Liquors, Hats, and Medicines, for exercising the Trade of a Pawnbroker, for letting to Hire Horses for the Purpose of travelling Post or otherwise, and for letting to Hire Stage Coaches or Carriages, and the Duties on Newspapers, Pamphlets, Almanacks, and Calendars, and Books or Pamphlets serving the Purpose of Almanacks or Calendars) ;

and of the Duties granted by 45 G. 3. c. 28. and 46 G. 3. c. 43. (except all Arrears.)

and also all the Duties granted by the Act passed in the Forty-fifth Year of His Majesty's Reign, intituled *An Act for granting to His Majesty additional Stamp Duties in Great Britain on certain Legacies* ; and also the several Duties granted by the Act passed in the Forty-sixth Year of His Majesty's Reign, intituled *An Act for granting to His Majesty certain Stamp Duties on Appraisements and on Licences to Appraisers in Great Britain*, shall respectively cease and determine; save and except such of the said respective Duties, or so much and such Parts thereof respectively, as shall have become due or payable before or upon the said Tenth Day of *October*, and remain in arrear or unpaid after that Day ; and also save and except so much and such 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 Tenth Day of *October*; all which 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 and the same Manner, in all respects, as if this Act had not been made, except so far as any Provision is hereby made to the contrary.

II New Duties granted, as specified in the Schedule annexed, from 10th Oct. 1808.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight 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 and in respect of the Vellum, Parchment, or Paper upon which such Instruments, Matters, or Things 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 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 observed and enforced accordingly, and that such and the like Discounts or Allowances shall be made or allowed in respect of the Duties hereby granted as are now authorized by Law to be made or allowed in respect of the Duties hereby repealed, as far as the same shall be applicable.

III The new Duties to be under the Management of the Commissioners of Stamps, who are to provide proper 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; which said Commissioners, 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 upon the Vellum, Parchment, or Paper chargeable therewith, and to alter and renew the same 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 thought 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 The Commissioners may use old Stamps to denote new Duties; and Two or more Stamps to denote One Duty. Stamps appropriated by Name to particular Instruments 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 for denoting the Amount of any One Duty hereby granted, as Occasion may require, until a single Stamp shall be provided for that Purpose; and that all Instruments which have been or 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 the former Duties may be used for Instruments charged with new Duties of the same Amount. Exceptions.

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 of the Duties hereby repealed, to be used for any of the Instruments, Matters, or Things 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, Matters, or Things for which such Vellum, Parchment, or Paper shall have been originally intended, and thereupon to issue the same to be used accordingly ; 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 the said Act of the Forty-fourth Year of His Majesty's Reign, to use the same for any of the Instruments, Matters, or Things hereby charged with Duties of the same Amount : Provided always, that no Vellum, Parchment, or Paper having a single Stamp shall be used for any Instrument, Matter, or Thing requiring Two or more distinct Stamps, though of equal Amount therewith ; nor shall any Vellum, Parchment, or Paper, bearing a Stamp appropriated by Name to any particular Instrument, 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 or any former 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 any former Act or of this Act shall have been rendered unfit for the Instruments, Matters, or Things 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 Tenth Day of *October*; 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, Matters, or Things for which the same was designed, on Payment of the Duty or Duties denoted by such additional Stamp or Stamps.

VII Forging of Stamps, &c. to be deemed Felony.

And be it further enacted, That if any Person or Persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, any Stamp or Die which shall be provided, made, or used in pursuance of this Act, or any Stamp or Die which shall have been provided, made, or used 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 of any such Stamp or Die as aforesaid, upon any Vellum, Parchment, or Paper, with Intent to defraud His Majesty, His Heirs or Successors, of any of the Duties hereby granted; or if any Person or Persons 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 any such forged, counterfeited, or resembled Impression as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any Person or Persons

shall privately and secretly use any Stamp or Die by this or any former Act directed or allowed to be used for denoting any of the Duties granted by this or any former Act, with Intent to defraud His Majesty, His Heirs or Successors, of any of the said Duties ; then every Person so offending, and being thereof lawfully convicted, shall be adjudged a Felon, and shall suffer Death, as in Cases of Felony, without Benefit of Clergy.

VIII Powers of former Acts to be in force, and be put in execution, with regard to the new Duties.

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 the Duties repealed by the said Act of the Forty-fourth Year of His Majesty's Reign, shall be of full Force and Effect, with respect to the Duties hereby granted, as far as the same are or shall be applicable, in all Cases, Matters, and Things 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 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 Agreements hereby charged with 16s. Agreements for Leases valid if stamped with Lease Duty.

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 Sixteen Shillings ; and that the Agreements hereby charged with a Duty of One Pound and Ten Shillings shall be subject and liable to the same Provisions and Regulations as Deeds hereby charged with a like Duty ; and that all Agreements for granting Leases or Tacks, which have been or shall be stamped with the Duty for the Time being payable in respect of such Leases or Tacks, shall be as valid as if the same had been stamped with the proper Agreement Stamp ; and that all other Agreements hereby charged with a Duty of Sixteen Shillings shall be valid, if stamped with a Duty of One Pound Ten Shillings.

X Any Person having been bound as a Clerk to an Attorney, &c. by Articles duly stamped, entering into new Articles for same Purpose, the latter shall be charged with 1l. 10s. only.

And be it further enacted, That from and after the passing of this Act, where any Person shall have 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 *Westminster*, or in any of the Courts of the Great Sessions in *Wales*, or of the Counties Palatine of *Chester*, *Lancaster*, and *Durham*, or in any other Court of Record in *England*, by Articles of Clerkship duly stamped according to the Laws in force at the Time of the Date and Execution thereof, and shall, after the passing of this Act, in consequence of the Death of his Master, or from any other Cause, find it necessary or expedient to enter into new Articles of Clerkship, for a new Term of Years, for the same Purpose, such new Articles of Clerkship shall be chargeable only with a Duty of One Pound and Ten Shillings, and

the Counterpart or Duplicate thereof with the like Duty ; any thing in this or any former Act contained to the contrary notwithstanding.

XI Penalty on Persons making, accepting or paying Bills or Promissory Notes not duly stamped.

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 Offence forfeit the Sum of Fifty Pounds.

XII Penalty for issuing Bills or Drafts post-dated, or without mentioning the Place where drawn, without Stamps, under colour of the Exemption of Bankers Checks. Penalty for receiving such Bills or Drafts, and on Bankers, &c. for paying same.

And for the more effectually preventing of Frauds and Evasions of the Duties now payable or 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 (A.) annexed to the said Act of the Forty-fourth Year of His Majesty's Reign, or in the Schedule hereunto annexed ; be it further enacted, That if any Person or Persons shall, after the Expiration of One Calendar Month from the passing of this Act, 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 the Law in force when the same shall be issued, the Person or Persons so offending shall for every such Offence 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 Offence 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 Offence 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.

XIII Promissory Notes for 2l. 2s. or less may be reissued indefinitely. Notes above 2l. 2s. and not exceeding 100l. may be re-issued for Three Years. Promissory Notes

re-issuable under 44 G. 3. c. 98., and in circulation on Oct. 10, 1808, may be re-issued for certain limited Periods. Penalty on Frauds.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight 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 Two Pounds and Two Shillings 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 it shall also 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 exceeding Two Pounds and Two Shillings, and not exceeding One hundred Pounds each, duly stamped according to the Directions of this Act, from Time to Time after the Payment thereof, and within the Term of Three Years from the Date thereof, but not afterwards, to re-issue any such Promissory Notes, without being liable to pay any further Duty in respect thereof; and that all Promissory Notes for the Payment to the Bearer, on Demand, of any Sum of Money not exceeding Two Pounds and Two Shillings each, which shall have been actually and *bonâ fide* issued and in circulation before or upon the said Tenth Day of *October* One thousand eight hundred and eight, duly stamped according to the said Act of the Forty-fourth Year of His Majesty's Reign, and which shall be then re-issuable within the Intent and Meaning of that Act, shall, if the same shall bear Date before or upon the Twenty-fifth Day of *June* One thousand eight hundred and six, continue to be re-issuable until the Expiration of Three Years from the Date thereof respectively, but not afterwards, in such and the said Manner as if this Act had not been made, and if the same shall bear Date after the said Twenty-fifth Day of *June* One thousand eight hundred and six, then the same shall continue to be re-issuable until the Twenty-fourth Day of *July*, One thousand eight hundred and nine inclusive, but not afterwards; and all Promissory Notes, for the Payment to the Bearer, on Demand, of any Sum of Money exceeding Two Pounds and Two Shillings, which shall have been actually and *bonâ fide* issued and in circulation before or upon the Tenth Day of *October* One thousand eight hundred and eight, duly stamped according to the said Act of the Forty-fourth Year of His Majesty's Reign, and which shall be then re-issuable within the Intent and Meaning of that Act, shall continue re-issuable until the Expiration of Three Years from the Date thereof respectively, but not afterwards, in such and the same Manner as if this Act had not been made; and every such Promissory Note, hereby allowed to be re-issued, after the Payment thereof, shall from Time to Time, after the re-issuing of the same, be as good and valid, and as available in the Law, to all Intents and Purposes, as it was upon the first issuing, and before any Payment thereof; and if any Banker or Bankers, or other Person or Persons, shall at any Time after the said Tenth Day of *October*, 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 Offence forfeit the Sum of Fifty Pounds.

XIV Promissory Notes, re-issuable for limited Periods, to be cancelled on Payment afterwards; and Notes, &c. not re-issuable to be cancelled immediately on Payment. Penalty for re-issuing Notes, &c. contrary to Law, and for not cancelling the same. Penalty on taking Notes re-issued contrary to Law.

And be it further enacted, That from and after the passing of this Act all Promissory Notes allowed to be re-issued by the said Act of the Forty-fourth Year of His Majesty's Reign, or by this Act, for the Term of Three Years from the Date thereof, but not

afterwards, shall, upon the Payment thereof, at any Time after the Expiration of Three Years from the Date thereof, and all Promissory Notes hereby allowed to be re-issued until the Twenty-fourth Day of *June* One thousand eight hundred and nine inclusive, but not afterwards, shall, upon the Payment thereof at any Time after the said Twenty-fourth Day of *June* One thousand eight hundred and nine, and all Promissory Notes, Bills of Exchange, Drafts, or Orders for Money, not allowed to be re-issued, shall, upon any Payment thereof, respectively be deemed and taken to be thereupon wholly discharged, vacated, and satisfied, 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, so allowed to be re-issued 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 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 Offence, 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 Offence forfeit the Sum of Twenty Pounds.

XV Promissory Notes and Bills of the Bank of England exempted from Duty, on Payment of a yearly Sum in lieu thereof.

Provided always, and be it further enacted, That all Promissory Notes and Bills whatsoever, which shall be issued by the Governor and Company of the Bank of *England*, from and after the said Tenth Day of *October* One thousand eight hundred and eight, shall be freed and exempted from all the Duties hereby granted ; and that the said Governor and Company shall, in lieu of and as a Compensation for the Duties, which would otherwise have been payable for such their Notes and Bills, pay into the Hands of the Receiver General of the Stamp Duties for the Time being the yearly Sum of Forty-two thousand Pounds, by Two equal Half-yearly Payments, to be made on or before the Fifth Day of *April* and the Tenth Day of *October* in every Year, and the first Payment thereof to be made on or before the Fifth Day of *April* One thousand eight hundred and nine; and 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: Provided always, that the said yearly Compensation shall be reduced by the Sum of Four thousand Pounds, when the said Governor and Company shall cease to issue Promissory Notes for less than Two Pounds, agreeably to the Provision of the Act of the Thirty-ninth Year of His Majesty's Reign, for granting to His Majesty certain Stamp Duties on Bills of Exchange and Promissory Notes for small Sums of Money.

XVI The Bank of Scotland, Royal Bank of Scotland, and British Linen Company, may issue Notes for 1l., 1 Guinea, 2l., and 2 Guineas, on unstamped Paper, accounting for the Duties.

Provided also, and be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight 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 Manner hitherto practised with regard to Notes of One Pound and One Guinea by the said Bank of *Scotland* and Royal Bank of *Scotland*, under the Authority of the said Act, passed in the Thirty-ninth Year of His Majesty's Reign, for granting to His Majesty certain Stamp Duties on Bills of Exchange and Promissory Notes for small Sums of Money ; they the said Governor and Company of the Bank of *Scotland*, and the Royal Bank of *Scotland*, and the *British* Linen Company respectively, giving such and the like 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 Act with regard to the Notes for One Pound and One Guinea of the Bank of *Scotland* and the Royal Bank of *Scotland*, thereby allowed to be issued 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; and for the said Licence and Privilege hereby granted, the said Governor and Company of the Bank of *Scotland*, and the Royal Bank of *Scotland*, and the *British* Linen Company respectively shall, instead of taking out such Licence as herein-after is mentioned, pay into the Hands of the Head Collector of the Stamp Duties at *Edinburgh* the yearly Sum of Twenty Pounds on the Fifteenth Day of *October* in every Year, to be by him accounted for, and to be applied in the same Manner as the Duties on Licences to be taken out by Bankers, as herein-after is directed.

XVII Re-issuable Notes not to be issued by Bankers or others, without a Licence for that Purpose. Regulations respecting Licences.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, 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*, the Bank of *Scotland*, the Royal Bank of *Scotland*, and the *British* Linen Company,) 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 Commissioners of Stamps for the Time being, or by some Person deputed and authorized in that Behalf by the said Commissioners or the major Part of them, on Payment of the Duty charged thereon in the said 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, save only and except that One Licence yearly shall be sufficient for all the Towns or Places where any such Banker or Bankers or other Person or Persons shall have established a Branch of his or their Bank, or have employed an Agent for the issuing of such Promissory Notes as aforesaid, previously to the passing of this Act, so that every such Town or Place shall be notified to the Stamp Office, and be specified in the first Licence to be granted in pursuance of this Act, and that an Affidavit of the Fact shall be transmitted

to the Stamp Office at the Time of applying for such Licence ; and every such Licence shall specify the proper Name or Names and Place or Places of Abode of the Person or Persons to whom the same shall be granted, and also the Name of the Town or Place, Towns or Places where, and the Name of the Bank, Firm or Title, 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.

XVIII Persons applying for Licences to deliver Specimens of their Notes. Penalty for issuing Notes without Licence.

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, her, or them, to the Intent that the Licence may be framed accordingly ; and if any Banker or Bankers or other Person or Persons (except as aforesaid) 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, or at any other Town or Place or under any other Firm or Title than shall be specified in his, her, or their Licence, the Person or Persons so offending shall, for every such Offence, forfeit the Sum of One hundred Pounds.

XIX The Bank of Scotland, Royal Bank of Scotland, and British Linen Company, to take out Licences, only in respect of any future Establishments or Branches.

Provided always, and be it further enacted, That the Exception herein-before contained in favour of the Governor and Company of the Bank of *Scotland*, the Royal Bank of *Scotland*, and the *British* Linen Company, shall only extend to exempt them from taking out such Licence as aforesaid in respect of their several present Establishments and Branches, that is to say, those of the Bank of *Scotland*, at *Edinburgh*, *Glasgow*, *Perth*, *Aberdeen*, *Dumfries*, *Cupar*, *St. Andrews*, *Kirkcaldy*, *Dunfermline*, *Kelso*, *Inverness*, *Ayr*, *Stirling*, *Banff*, *Tain*, *Dundee*, *Montrose*, *Haddington*, *Greenock*, *Wigton*, and *Kircudbright*, those of the Royal Bank of *Scotland* at *Edinburgh* and *Glasgow*, and those of the *British* Linen Company at *Edinburgh*, *Leith*, *Cupar*, *Dunfermline*, *Montrose*, *Inverness*, *Forres*, *Elgin*, *Glasgow*, *Dumfries*, *Hawick*, *Jedburgh*, *Dunse*, *Dunbar*, *Newton Stewart*, and *Perth* ; but that if any of them shall, after the passing of this Act, establish or set up a Branch of their Bank, or employ an Agent for the issuing of such Promissory Notes as aforesaid, at any other Town or Place whatsoever, they shall be liable and be obliged to take out such Licence as aforesaid, for or in respect of every such other Town or Place, in such and the same Manner as other Bankers are required to do, and, in default thereof, shall be subject to such and the same Penalty or Penalties as any other Banker or Bankers, for issuing any such Promissory Note or Notes as aforesaid, at any such other Town or Place, without having obtained a Licence for that Purpose.

XX 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, under the Firm or Title therein specified, until the Tenth Day of *October* inclusive, following the Date thereof, notwithstanding any Alteration in the Partnership.

XXI Promissory Notes made out of Great Britain not to be negotiable in Great Britain unless stamped. Penalty on Persons circulating such Notes, &c.

And be it further enacted, That from and after the passing of this Act Promissory Notes for the Payment of Money, 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 Offence, forfeit the Sum of Twenty Pounds: Provided always, that this Clause shall not extend to Promissory Notes made and payable only in *Ireland*.

XXII On the Sale of any Property, the Purchase or Consideration Money shall be fully and truly set forth in the Conveyance, &c. Penalties on Purchasers and Sellers for Default thereof.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, in all Cases of the Sale of any Lands, Tenements, Rents, Annuities, or other 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, where a Duty is imposed on the Conveyance thereof, in the Schedule hereunto annexed, in proportion to the Amount of the Purchase or Consideration Money therein or thereupon expressed, the full Purchase or Consideration Money which shall be directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in Words at length, in or upon the principal or only Deed or Instrument whereby the Land or other Thing sold shall be granted, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the Purchaser or Purchasers, or any other Person or Persons, by his, her, or their Direction; and also where, upon the Sale of any Annuity, Easement, Servitude, or other Right, not before in Existence, the same shall not be created by actual Grant or Conveyance, but shall only be secured by Bond, Warrant of Attorney, Covenant, Contract, or other Security, the full Purchase or Consideration Money which shall be directly or indirectly paid, or secured or agreed to be paid, for the same, shall be truly expressed and set forth, in Words at length, in or upon the Bond or other Instrument or Instruments by which the same shall be secured; and if in any of the said Cases the full Purchase or Consideration Money shall not be truly expressed and set forth in the Manner hereby directed, the

Purchaser or Purchasers, and also the Seller or Sellers, shall forfeit the Sum of Fifty Pounds, and shall also be charged and chargeable with and be holden liable to the Payment of Five Times the Amount of the Excess of Duty which would have been payable for such Deed, Bond, or other Instrument as aforesaid, in respect of the full Purchase or Consideration Money, in case the same had been truly expressed and set forth in or upon the same, pursuant to the Directions of this Act and the Schedule hereunto annexed, beyond the Amount of the Duty actually paid for the same ; which Quintuple Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of the Party or Parties respectively hereby made liable to pay the same, and shall and may be sued for and recovered accordingly.

XXIII Parties liable to Penalties informing against others to be indemnified and rewarded.

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

XXIV Where the Consideration shall not be truly set forth, the Purchaser may recover back so much of the Consideration Money as shall not be stated.

And be it further enacted, That where the full Purchase or Consideration Money shall not be truly expressed and set forth in the Manner hereby directed, it shall be lawful for the Purchaser or Purchasers, or any of them, or his, her, or their Executors or Administrators, to recover back from the Seller or Sellers, or his, her, or their Executors or Administrators, so much and such Part of the Purchase or Consideration Money as shall not be expressed and set forth as aforesaid, or the Whole thereof if no Part of the same shall be so expressed and set forth, either in an Action for Money had and received for the Use of the Party or Parties suing for the same, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection, Wager of Law, or more than One Imparlance shall be allowed, or by ordinary Action or summary Complaint in the Court of Session, or in the Sheriff or Stewart Court of the Shire or Stewartry, where the Person or Persons sued or complained of shall reside in *Scotland*, as the Case may require, together with double Costs of Suit.

XXV Penalties on Attornies, Solicitors, and others, for not inserting the full and true Consideration in any Conveyance, &c.

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

therein mentioned, shall knowingly and wilfully insert or set forth, or cause to be inserted or set forth, in or upon any such Deed, Bond, or other Instrument, any other than the full and true Purchase or Consideration Money directly or indirectly paid, or secured or agreed to be paid for the same, or shall in anywise aid or assist in the doing thereof respectively, every such Attorney, Solicitor, Writer to the Signet, or other Person so offending shall for every such Offence forfeit the Sum of Five hundred Pounds; and every Attorney, Solicitor, and Writer to the Signet so offending, and being thereof lawfully convicted, shall also be from thenceforth disabled to practise as an Attorney, Solicitor, or Writer to the Signet; and any other Person, being entitled or entrusted to prepare any such Deed or other Instrument, in virtue of any public Office or Employment, and being guilty of such Offence in the Execution of his Office or Employment, and being thereof lawfully convicted, shall also forfeit and lose his Office or Employment, and be from thenceforth incapable of holding the same.

XXVI But not to attach, unless the Duty paid be less than the Duty payable on the full Consideration.

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

XXVII Where Lauds are conveyed by Bargain and Sale enrolled, and also by Lease and Release or Feoffment, the former shall be specially stamped, to testify Payment of the ad valorem Duty on the latter.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, where, upon the Sale of any Estate of Inheritance or Freehold in any Lands or Hereditaments in *England*, the same shall be conveyed by Bargain and Sale enrolled, and also by Lease and Release or Feoffment, it shall be lawful for the said Commissioners of Stamps, and they are hereby required, on the Production of both Conveyances, and on Proof to their Satisfaction that the full Purchase or Consideration Money is truly expressed and set forth therein, in the Manner hereby directed, and on its appearing that the Release or Feoffment is stamped with the *ad valorem* Duty hereby charged thereon, and that the Bargain and Sale is stamped with the ordinary Duty hereby charged thereon, to cause the Deed of Bargain and Sale to be also stamped with some particular Stamp for testifying the Payment of the said *ad valorem* Duty on the Release or Feoffment; and also where, upon the Sale of any such Estate of Inheritance or Freehold, the same shall be conveyed by Lease and Release, and also by Feoffment, it shall be lawful for the said Commissioners, and they are hereby required, on the Production of both Conveyances, and on Proof to their Satisfaction that the full Purchase or Consideration Money is truly expressed and set forth therein, in the Manner hereby directed, and on its appearing that the Release is stamped with the *ad valorem* Duty hereby charged thereon, and that the Feoffment is stamped with the ordinary Duty hereby charged thereon, to cause the Feoffment to be also stamped with some particular Stamp for testifying the Payment of the said *ad valorem* Duty on the Release ; and thereupon the Bargain and Sale in the former Case, and the Feoffment in the latter Case, shall be as available in Law, and of the like Force and Effect, in all respects, as if the same had been stamped with the *ad valorem* Duty itself, but until

the same shall be so stamped as aforesaid the same shall not be given in Evidence, or be available in any Manner whatsoever.

XXVIII Penalty for enrolling Deeds of Bargain and Sale, unless duly stamped.

And be it further enacted, That if any Officer of any of His Majesty's Courts at *Westminster*, or any Clerk of the Peace, or other Person entrusted to enrol Deeds of Bargain and Sale of Estates of Freehold in *England*, shall enrol any Deed of Bargain and Sale made after the Tenth Day of *October* One thousand eight hundred and eight, whereby any Freehold Lands or Hereditaments shall be conveyed to any Purchaser or Purchasers, or other Person or Persons, by his, her, or their Direction, unless such Deed of Bargain and Sale shall appear to be stamped with the proper *ad valorem* Duty hereby charged on Conveyances upon the Sale of Lands or other Property, according to the Amount of the Purchase or Consideration Money therein expressed, or with such particular Stamp as aforesaid for testifying the Payment of the said *ad valorem* Duty on a Deed of Release or Feoffment of the same Lands or Hereditaments, every such Officer or Clerk of the Peace or other Person so offending shall for every such Offence forfeit and pay the Sum of Fifty Pounds.

XXIX Conveyances of Property contracted to be sold before 12th April 1808 exempted from the *ad valorem* Duty.

Provided always, and be it further enacted, That where any Lands, Tenements, Rents, Annuities, or other Property shall have been actually and *bonâ fide* contracted to be sold prior to the Twelfth Day of *April* One thousand eight hundred and eight, by any Contract or Agreement in Writing, duly stamped according to the Laws in force at the Time of the Date and Execution thereof, or shall have been actually and *bonâ fide* sold under the Decree of any Court prior to the said Twelfth Day of *April*, and the same shall be conveyed to the Purchaser or Purchasers, or any other Person or Persons by his, her, or their Direction, after the Tenth Day of *October* One thousand eight hundred and eight, the principal or only Deed or Instrument whereby the same shall be conveyed shall be exempt from the *ad valorem* Duty charged thereon in the said Schedule hereunto annexed, if the same shall exceed One Pound and Ten Shillings, and shall be charged and chargeable with a Duty of One Pound and Ten Shillings in lieu thereof; but, in order to prevent Frauds, such Deed or Instrument shall be produced to the said Commissioners of Stamps within Two Calendar Months after the Execution thereof, and upon its being proved to their Satisfaction that the Lands, Tenements, Rents, Annuities, or other Property therein comprized, were actually and *bonâ fide* contracted to be sold as aforesaid, or were actually and *bonâ fide* sold, under the Decree of any Court, prior to the said Twelfth Day of *April* One thousand eight hundred and eight, they the said Commissioners, or any Two of them, shall sign a Certificate of what shall be so proved to their Satisfaction, upon such Deed or Instrument; and thereupon such Deed or Instrument, being stamped with the said Duty of One Pound and Ten Shillings, shall be as valid and available in the Law as if the same had been stamped with the said *ad valorem* Duty, but the same shall not without such Certificate be given in Evidence, or be in any Manner available, unless stamped with the proper *ad valorem* Duty.

XXX Regulations to be observed on surrendering Copyhold Lands in Court. Penalties on Neglect.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, where any Copyhold or Customary Lands or Hereditaments shall be proposed to be surrendered in Court, the Person or Persons proposing to surrender the same shall deliver to the Steward of the Manor or Honour whereof such Lands or Hereditaments shall be holden a Note in Writing, stating whether the Surrender proposed is upon a Sale or not upon a Sale, and in the former Case specifying the Amount of the Purchase or Consideration Money agreed upon for such Lands or Hereditaments, to the Intent that the same may be inserted and set forth, in Words at Length, in or upon the Copy of Court Roll to be afterwards made out of such Surrender, pursuant to the Directions of this Act; and until such Note in Writing shall be delivered the Lord or Lady or Steward of the Manor or Honour shall not accept or take the proposed Surrender, on pain of forfeiting for every such Offence the Sum of Fifty Pounds; and where the proposed Surrender shall be upon a Sale, if the Steward shall neglect to insert the said Purchase or Consideration Money in or upon the Copy of Court Roll to be afterwards made out of such Surrender, in Words at Length, he shall for every such Offence forfeit the Sum of Fifty Pounds; and if upon the Sale of any such Lands or Hereditaments any Person or Persons shall, in the Note so to be delivered as aforesaid, state the proposed Surrender to be not upon a Sale, he, she, or they shall for every such Offence forfeit the Sum of One hundred Pounds.

XXXI Penalty for enrolling Surrenders out of Court, or Bargains and Sales, of Copyholds, &c, unless duly stamped.

And be it further enacted, That from and after the said Tenth Day of *October*, where any Copyhold or Customary Lands or Hereditaments shall be intended to be conveyed to any Person or Persons (either upon the Sale or Mortgage thereof or otherwise), by means of a Surrender made out of Court, or by a Deed of Bargain and Sale, or other Deed, by Commissioners named in a Commission of Bankrupt, or by Executors or others, by virtue of a Power given by Will or by Act of Parliament, the Lord or Lady or Steward of the Manor or Honour whereof such Lands or Hereditaments shall be Parcel or be holden shall not enrol any such Surrender or Deed, or accept any Presentment thereof, or admit any Person to be Tenant of such Lands or Hereditaments under or by virtue of the same respectively, unless such Deed or Surrender, or the Memorandum of such Surrender, shall be duly stamped with the Duty hereby charged thereon respectively, on pain of forfeiting for every such Offence the Sum of Fifty Pounds.

XXXII Penalty on Lords and Stewards of Manors for taking Surrenders, or granting Admissions, &c, out of Court, unless duly stamped.

And be it further enacted, That if any Lord or Lady or Steward of any Manor or Honour shall, after the said Tenth Day of *October*, accept or take any Surrender, or admit any Person Tenant, of any Copyhold or Customary Lands or Hereditaments, out of Court, or make any voluntary Grant of any such Lands or Hereditaments, out of Court, or grant any Licence to demise any such Lands or Hereditaments, out of Court, without causing the same, or some Memorandum thereof respectively, to be put in Writing on Vellum, Parchment, or Paper, duly stamped with the proper Duty hereby charged thereon respectively, then and in every such Case he or she shall for every such Offence forfeit the Sum of Fifty Pounds.

XXXIII Penalties on Stewards of Manors neglecting to make out and deliver Copies of Court Roll within Four Months.

And be it further enacted, That in all Cases of Surrenders, Admittances, and voluntary Grants of or to any Copyhold or Customary Lands or Hereditaments, and in all Cases of Licences to demise any such Lands or Hereditaments, which shall be taken, made, or granted in Court, after the Tenth Day of *October* One thousand eight hundred and eight, the Steward of the Manor or Honour whereof such Lands or Hereditaments shall be Parcel or be holden shall make out a Copy of Court Roll of every such Surrender, Admittance, voluntary Grant, and Licence to demise, on Vellum, Parchment, or Paper, duly stamped according to the Directions of this Act, within Four Calendar Months next after the Surrender, Admittance, voluntary Grant, or Licence shall be made or granted, and shall deliver the same to the Party or Parties entitled thereto, or any other Person authorized to receive the same, whenever the same shall be called for, after the Expiration of such Four Calendar Months; and if the same shall not be called for, then the Steward shall deliver the same to the Bailiff of the Manor or Honour, or to the Crier of the Court, or to some Copyhold or Customary Tenant of the Manor or Honour, for the Use of the Party or Parties entitled thereto, at the next General Court to be holden for the said Manor or Honour; and if any such Steward shall neglect to make out and deliver such Copy or Copies of Court Roll, in the Manner and within the Time aforesaid, he shall forfeit the Sum of Fifty Pounds for every such Surrender, Admittance, voluntary Grant, and Licence to demise, of which he shall neglect to make out and deliver a Copy of Court Roll in the Manner and within the Time aforesaid; and the Stamp Duty payable in respect of every such Copy of Court Roll shall be a Debt to His Majesty, His Heirs and Successors, of the Steward so neglecting to make out and deliver the same, whether he shall have received the Duty or not, and if he shall not have received the Duty the same shall also be a Debt to His Majesty, His Heirs and Successors, of the Party or Parties entitled to such Copy of Court Roll; and the said Steward shall also be bound to make out and deliver such Copy of Court Roll to the Party or Parties entitled thereto, whenever afterwards the same shall be demanded, without being paid any Fees for the same, and if any Fees shall have been previously paid to him for the same such Fees shall be deemed to have been paid without Consideration, and the Party or Parties who paid such Fees, his, her, or their Executors or Administrators, shall be entitled to recover back the same in an Action for Money had and received to his, her, or their Use, with full Costs of Suit.

XXXIV Stewards of Manors may insist on Payment of their Fees and the Stamp Duty before they accept Surrenders or grant Admittances, &c.

And be it further enacted, That it shall be lawful for the Steward of any Manor or Honour, previously to the Acceptance of any Surrender, or the granting or making of any Admittance, voluntary Grant, or Licence to demise, in Court, from and after the Tenth Day of *October* One thousand eight hundred and eight, to demand and insist on the Payment of his lawful Fees for the same, and for the Copy of Court Roll to be made out thereof, together with the Stamp Duty payable on such Copy of Court Roll; and in case of Nonpayment of such Fees and Stamp Duty it shall be lawful for the Lord or Lady or Steward of the Manor to refuse to accept the Surrender, or to grant the Admittance or Licence, or to make the voluntary Grant, which shall be proposed or have been contracted for, until such Fees and Stamp Duties shall be paid.

XXXV Probates of Wills and Letters of Administration valid as to Trust Property, through the Value thereof be not covered by the Stamp Duty.

And be it further enacted, That from and after the passing of this Act the Probate of the Will of any Person deceased, or the Letters of Administration of the Effects of any Person deceased, heretofore granted or to be hereafter granted, either before or upon or after the Tenth Day of *October* One thousand eight hundred and eight, shall be deemed and taken to be valid and available by the Executors or Administrators of the Deceased, for recovering, transferring, or assigning any Debt or Debts, or Other personal Estate or Effects, whereof or whereto the Deceased was possessed or entitled, either wholly or partially, as a Trustee, notwithstanding the Amount or Value of such Debt or Debts, or other personal Estate or Effects, or the Amount or Value of so much thereof, or such Interest therein, as was Trust Property in the Deceased, (as the Case may be,) shall not be included in the Amount or Value of the Estate in respect of which the Stamp Duty was paid on such Probate or Letters of Administration.

XXXVI Where Executors, &c. alledge, that any Property was vested in the Deceased as a Trustee, a special Affidavit may be required of the Facts.

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

Fact as herein-after is mentioned, if the Fact shall not otherwise satisfactorily appear, and thereupon to accept the proposed Assignment or Transfer, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceased, or the Letters of Administration of his or her Effects.

XXXVI Particulars to be stated in the Affidavit. Penalty for false Oath.

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

XXXVII Executors and others intromitting with the Effects in Scotland of any Person dying after the 10th Oct. 1808, to exhibit an Inventory thereof, in the Commissary Court there, duly stamped ; and an additional Inventory on discovering other Effects. Penalty for Neglect.

And be it further enacted, That all and every Person or Persons who, as Executor or Executors, nearest in Kin, Creditor or Creditors, or otherwise, shall intromit with or enter upon the Possession or Management of any personal or moveable Estate or Effects in *Scotland*, of any Person dying after the Tenth Day of *October* One thousand

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

eight hundred and eight, shall, on or before disposing of or distributing any Part of such Estate or Effects, or uplifting any Debt due to the Deceased, and at all Events within Six Calendar Months next after having assumed such Possession or Management, in whole or in part, and before any such Person or Persons shall be confirmed Executor or Executors, testamentary or dative, exhibit upon Oath or solemn Affirmation, in the proper Commissary Court in *Scotland*, (which Oath or Affirmation any Judge of or Commissioner appointed by such Court is hereby authorized to administer, and which Oath or Affirmation shall not be chargeable with any Stamp Duty,) a full and true Inventory, duly stamped as required by this Act, of all the personal or moveable Estate and Effects of the Deceased, already recovered or known to be existing, distinguishing what shall be situated in *Scotland*, and what elsewhere, together with any Testament or other Writing relating to the Disposal of such Estate and Effects, or any Part thereof, which the Person or Persons exhibiting such Inventory shall have in his, her, or their Custody or Power; which said Inventory, together with such Testament or other Writing (if any such there be), shall be recorded in the Books of the said Court, without any other Expence to the Party than the ordinary Fee of Registration ; and if at any subsequent Period a Discovery shall be made of any other Effects belonging to the Deceased, an additional Inventory or additional Inventories of the same shall, within Two Calendar Months after the Discovery thereof, be in like Manner exhibited upon Oath or solemn Affirmation, by any Person or Persons intruding with or assuming the Management of such Effects, which additional Inventory or Inventories shall also be recorded in the Manner aforesaid ; and in case any Person or Persons hereby required to exhibit any such Inventory or Inventories as aforesaid shall refuse or neglect so to do within the Time prescribed for that Purpose, or shall knowingly omit any Part of the Estate or Effects of the Deceased therein, he, she, or they shall for every such Offence forfeit the Sum of Twenty Pounds, to be recovered, by ordinary Action or summary Complaint, in the Sheriff, Stewart, or Borough Court, or before any Justice of the Peace, of the Shire, Stewartry, or Borough, where the Person or Persons sued or complained of shall reside ; which Court of Justice shall have Power, if there shall appear Cause, to mitigate such Penalty, so that the same be not reduced below one Moiety thereof, besides Costs of Suit; and the Person or Persons so offending shall also be charged and chargeable with and be holden liable to the Payment of double the Amount of the Stamp Duty which would have been payable upon such Inventory or Inventories so neglected to be exhibited, according to the Amount or Value of the Estate and Effects which ought to have been specified therein, or double the Amount of the further or increased Stamp Duty which would have been payable upon any such Inventory or Inventories exhibited in respect of the Estate or Effects so omitted therein as aforesaid, as the Case may require ; which double Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of the Person or Persons liable to pay the same, and shall and may be sued for and recovered accordingly.

XXXIX Such Inventories, being recorded, to be transmitted to the Solicitor of Stamps at Edinburgh.

And be it further enacted, That all and every the Inventory and Inventories so to be exhibited and recorded as aforesaid shall be retained by the Clerk of the Commissary Court wherein the same shall be exhibited, and shall be transmitted by him from Time to Time as often as required, together with the said Oath or Affirmation relating thereto, to the Solicitor of Stamp Duties at *Edinburgh*, who shall file and preserve the same in the Stamp Office there; and if the Clerk of any such Court shall fail to record, retain, or transmit any such Inventory which shall be exhibited there to be recorded as aforesaid, or shall receive or record any such Inventory which shall not be duly

stamped as the Law requires, he shall, for every such Offence, forfeit the Sum of Fifty Pounds.

XL Additional Inventories to specify the Amount of the Effects in former Inventories, and the Stamp Duty to be according to the Total of both; and the Duty on the former to be repaid.

And be it further enacted, That where any such additional Inventory shall be exhibited to be recorded as aforesaid, the same shall also specify the Amount or Value of the Estate and Effects of the same Person comprised in any former Inventory or Inventories; and the Stamp Duty to be charged on such additional Inventory shall be the *ad valorem* Duty payable in respect of the total Amount or Value of the Estate and Effects specified therein, and in any such former Inventory or Inventories ; and upon any such additional Inventory, duly stamped, being recorded and transmitted as aforesaid, the Solicitor of Stamp Duties shall, upon the Application of the Party who shall have exhibited the same, deliver out to such Party the former Inventory, with a Certificate thereon signed by him, bearing that an additional Inventory of the Effects of the Deceased, duly stamped, had been transmitted to him and filed as aforesaid ; and such Certificate shall entitle the Party exhibiting the additional Inventory to demand and receive the Amount of the Stamp Duty on such former Inventory from the Head Distributor of Stamps at *Edinburgh*, who shall pay the same out of any Monies in his Hands arising from the Duties hereby charged on such Inventories as aforesaid, on a proper Receipt being given for the same, and upon the former Inventory and Certificate being delivered to him, to be produced with the Receipt as a Voucher for such Payment.

XLI The Duty on any inventory to be charged only in respect of Effects in Scotland.

Provided always, and be it further enacted, That the Duty charged in the Schedule hereunto annexed upon any such Inventory to be exhibited as aforesaid shall be deemed and taken to be charged and payable only in respect of the Amount or Value of such Parts of the Estate and Effects therein mentioned as shall be situated in *Scotland*.

XLII Confirmations of Testaments not to be granted for Effects not included in such Inventory. Executors not to recover Effects unless so included.

And be it further enacted, That it shall not be lawful for any Commissary Court in *Scotland* to grant Confirmation of any Testament, testamentary or dative, or eik thereto, of or for any Estate or Effects whatever, of any Person dying after the Tenth Day of *October* One thousand eight hundred and eight, unless the same shall be mentioned and included in some such Inventory exhibited and recorded as aforesaid ; and it shall not be competent to any Executor or Executors, or other Person or Persons, to recover any Debt or other Effects in *Scotland* of or belonging to any Person dying after the said Tenth Day of *October*, unless the same shall have been previously included in some such Inventory exhibited and recorded as aforesaid; except the same respectively were vested in the Deceased as a Trustee for any other Person or Persons, and not beneficially; but these Provisions are not, in other respects, to prejudice the Law of *Scotland*, regarding total or partial Confirmations or the Rules of Succession there established.

XLIII The Commissioners authorized to remit the Penalties incurred by Non-payment of the Duty on Legacies, if the Duty in Arrear shall be paid on or before 31 Jan. 1809 :

And whereas many Persons may, through Ignorance or Inadvertence, or from accidental or unavoidable Causes, have neglected to pay the Duties heretofore payable in respect of Legacies, and of Residues of personal Estate given by Wills or other testamentary Instruments, or which have devolved to any Person or Persons upon Intestacies, within the Time prescribed by Law for that Purpose, and may have incurred heavy Penalties by reason of such Neglect; be it further enacted, That if any Person or Persons who shall have incurred any Penalty before the passing of this Act, by reason of the Nonpayment of any such Duty as aforesaid, shall offer to pay the same to the Commissioners of Stamps, at their Head Office in *England* or *Scotland*, as the Case may require, on or before the Thirty-first Day of *January* One thousand eight hundred and nine, and shall make it appear, to the Satisfaction of the said Commissioners, that such Duty was not paid within the Time prescribed by Law, through Ignorance or Inadvertence, or from any accidental or unavoidable Cause, it shall be lawful for the said Commissioners to remit the Penalty, and to receive the Duty which shall be due and payable by Law, according to the Circumstances of the Case, and to cause a proper Receipt to be given for such Duty, and also to cause the Receipt or Discharge, if any, which shall have been given for the Legacy or Residue, or Share of Residue, of any Personal Estate, in respect of which such Duty shall be paid, to be duly stamped as the Law requires for making the same available ; and thereupon such Receipt or Discharge shall be as valid and available as if the same had been stamped, and the Duty paid, within the Time originally prescribed for that Purpose ; any thing contained in any former Act or Acts to the contrary notwithstanding.

XLIV And in other Cases, the Commissioners authorized to stamp Receipts for Legacies, brought after Three Months from the Date, on Payment of Duty and Penalty, and to remit Penalty if signed out of Great Britain.

And be it further enacted, That in all Cases not provided for by the preceding Clause, where any Receipt or Discharge given for any Legacy, or for the Residue, or any Share of the Residue, of any Personal Estate, which shall have been given by Will or other testamentary Instrument, or have devolved to any Person or Persons upon Intestacy, shall be brought to the Head Office, to be stamped after the Expiration of Three Calendar Months from the Date thereof, it shall be lawful for the said Commissioners to cause the same to be duly stamped, for making the same available, on Payment of the Duty which shall be payable in respect thereof, together with the Penalty incurred in consequence of the same not having been brought to be stamped before the Expiration of such Three Calendar Months; and where any such Receipt or Discharge shall have been signed out of *Great Britain*, if the same shall be brought to be stamped within Twenty-one Days after its being received in *Great Britain*, it shall be lawful for the said Commissioners to remit any Penalty that may have been incurred thereon, and to cause the same to be duly stamped, on Payment of the Duty payable in respect thereof; any thing contained in any former Act or Acts to the contrary notwithstanding.

XLV The Duties on Admissions of certain Persons to act as Solicitors, &c. in Scotland, to take place from the passing of this Act.

And be it further enacted, That, notwithstanding any thing hereinbefore contained, the Duties hereby charged on the Admissions of Persons to act as Solicitors, Agents, or Procurators, in any Court in *Scotland*, shall take place from and immediately after the

passing of this Act, with respect to the Admissions of First Clerks of Advocates, and of any other Persons, to act as Solicitors, Agents, or Procurators, who shall not have served an Apprenticeship for Five Years to a Writer to the Signet, or to a Solicitor, Agent, or Procurator, under regular Articles or Indentures of Apprenticeship which shall have paid the Stamp Duty payable by Law for the same at the Date thereof; and the Duties charged on such Admissions by the said Act of the Forty-fourth Year of His Majesty's Reign shall cease and determine at the same Time.

XLVI 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, together with the Monies to arise from the Duties granted by the aforesaid Act of the Forty-fourth Year of His Majesty's Reign, and remaining unrepealed, and from the Duties on Licences to deal in Thread Lace, granted by an Act of the Forty-sixth Year of His Majesty's Reign, and now under the Management of the Commissioners of Stamps, shall be paid into the Hands of the Receiver General of the Duties on stamped Vellum, Parchment, and Paper, 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,) 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 Money so paid into the said Receipt shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

XLVII Appropriation of Duties.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, out of the Monies so to be paid into the Receipt of the Exchequer as aforesaid, there shall be set apart the yearly Sum of Three millions nine hundred and fifty-six thousand seven hundred and ninety Pounds and Ten-pence, being the aggregate Amount of the net yearly Produce of the Duties granted by the aforesaid Acts of the Forty-fourth and Forty-fifth Years of His Majesty's Reign, (except the Duties on Lottery Licences and Shares of Tickets since repealed, and except the Duties on Ale Licences and Game Certificates which are intended to be removed from the Management of the Commissioners of Stamps by certain Acts of the present Session,) upon an Average of Two Years, ending on the Fifth Day of *January* last, and of the net Produce of the Duties on Appraisements and Licences to Appraisers, granted by the aforesaid Act of the Forty-sixth Year of His Majesty's Reign, for One Year, ending on the same Fifth Day of *January*; and which said yearly Sum shall be set apart, by Four equal Portions quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every Year; and there shall also be set apart, at the Exchequer, quarterly, on the Days aforesaid, or as soon after as the same can be done, such further Sum, as shall be equal to the net Produce of the Duties on Licences to deal in Thread Lace, granted by the aforesaid Act of the Forty-sixth Year of His Majesty's Reign, of which a separate Account shall be kept at the Stamp Office, and be transmitted to the Exchequer; and after setting apart the said several Sums, the Remainder of the Monies so to be paid into the Exchequer as aforesaid shall be deemed an Addition made to the Public Revenue of *Great Britain*, for the Purpose of defraying the increased Annual Charge occasioned by any Loan made, or Stock created, by virtue of any Act or Acts passed or to be passed in the present Session of Parliament.

XLVIII For securing to Scotland an Equivalent for additional Duties on Deeds, &c. used there, from which Scotland was exempt by the Act of Union.

And whereas by the Act for the Union of the Two Kingdoms of *England* and *Scotland* it was declared, that during the Continuance of the respective Duties on stamped Paper, Vellum, and Parchment, by the several Acts then in force in *England*, *Scotland* should not be charged therewith, and that *Scotland* should not be charged with any other Duties to be laid on by the Parliament of *England* before the Union : And whereas at the Time of passing the Act of Union the Stamp Duties in force in *England* were those granted by an Act of the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, for a Term of Years, and continued by subsequent Acts till the First Day of August One thousand seven hundred and ten, and those granted by an Act of the Ninth Year of King *William* for ever ; and before the Union, the Duties granted by the Act of the Fifth and Sixth Years of King *William* and Queen *Mary* were continued for a further Term of Ninety-six Years, from the last Day of *July* One thousand seven hundred and ten, during which Period *Scotland* was entitled to an Exemption from the same : And whereas by an Act passed in the first Session of the Parliament of *Great Britain*, the said Duties granted by the Act of the Fifth and Sixth Years of King *William* and Queen *Mary* were continued for One Year more after the Expiration of the said Ninety-six Years, and were made payable throughout the whole Kingdom of *Great Britain*, and the same Duties were afterwards made perpetual by an Act of the First Year of the Reign of King *George* the First; so that those Duties would have been now payable in *Scotland* if all the existing Stamp Duties had not been repealed by the aforesaid Act of the Forty-fourth Year of His present Majesty's Reign, and other Duties granted in lieu thereof; in which Act *Scotland* is not charged equally with *England*, by reason of the Exemptions then in force: And whereas *Scotland* not being any longer entitled, under the Act of Union, to an Exemption from the Amount of the Stamp Duties granted by the said Act of the Fifth and Sixth Years of King *William* and Queen *Mary*, and it being more convenient and desirable that one uniform Rate of Stamp Duty should be payable in *England* and *Scotland* upon all Deeds and Instruments common to both, the Duties upon all such Deeds and Instruments are equalized in the Schedule hereunto annexed ; and it being reasonable that *Scotland* should have some other Exemption, by way of Equivalent for the Amount of the Duties granted by the said Act of the Ninth Year of King *William*, the Duties now payable in *Scotland* upon Charters of Resignation, Instruments of Seisin, and other Instruments in use there, for the completing or renovating of Titles to Lands and other heritable Subjects, are, in the said Schedule hereunto annexed, reduced from Fourteen Shillings to Seven Shillings : Now, in order to preserve and secure such Equivalent to *Scotland*, be it further enacted and declared, That the said Duties so reduced in *Scotland* shall not at any Time hereafter be added to or increased in any greater Degree than the Duties of Fifteen Shillings, charged in the said Schedule hereunto annexed, on Surrenders and other Instruments of or relating to Copyhold Lands in *England*; and that if the said last-mentioned Duties shall at any Time hereafter be reduced, the said Duties on Charters of Resignation, Instruments of Seisin, and other Instruments for the completing or renovating of Titles to Lands and heritable Subjects in *Scotland*, shall also be reduced in the same Degree.

XLIX Act may be altered or repealed this Session.

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