



Probate and Legacy Duties Act 1808

CHAPTER 149

PROBATE AND LEGACY DUTIES ACT 1808

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

- II New Duties granted, as specified in the Schedule annexed, from 10th Oct. 1808.
- III The new Duties to be under the Management of the Commissioners of Stamps, who are to provide proper Stamps, &c.
- 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.
- V Paper, &c. stamped with the former Duties may be used for Instruments charged with new Duties of the same Amount. Exceptions.
- VI Stamped Paper, &c. rendered useless by this or any former Act may be exchanged or have additional Stamps.
- VII Forging of Stamps, &c. to be deemed Felony.
- VIII Powers of former Acts to be in force, and be put in execution, with regard to the new Duties.
- 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.
- 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.
- XI Penalty on Persons making, accepting or paying Bills or Promissory Notes not duly stamped.
- 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.
- 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.
- 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.
- XV Promissory Notes and Bills of the Bank of England exempted from Duty, on Payment of a yearly Sum in lieu thereof.
- 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.
- XVII Re-issuable Notes not to be issued by Bankers or others, without a Licence for that Purpose. Regulations respecting Licences.
- XVIII Persons applying for Licences to deliver Specimens of their Notes. Penalty for issuing Notes without Licence.
- 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.
- XX Licences to continue in force notwithstanding Alteration in Partnerships.
- XXI Promissory Notes made out of Great Britain not to be negotiable in Great Britain unless stamped. Penalty on Persons circulating such Notes, &c.
- 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.
- XXIII Parties liable to Penalties informing against others to be indemnified and rewarded.
- 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.
- XXV Penalties on Attornies, Solicitors, and others, for not inserting the full and true Consideration in any Conveyance, &c.
- XXVI But not to attach, unless the Duty paid be less than the Duty payable on the full Consideration.
- 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.
- XXVIII Penalty for enrolling Deeds of Bargain and Sale, unless duly stamped.
- XXIX Conveyances of Property contracted to be sold before 12th April 1808 exempted from the ad valorem Duty.
- XXX Regulations to be observed on surrendering Copyhold Lands in Court. Penalties on Neglect.
- XXXI Penalty for enrolling Surrenders out of Court, or Bargains and Sales, of Copyholds, &c, unless duly stamped.
- XXXII Penalty on Lords and Stewards of Manors for taking Surrenders, or granting Admissions, &c, out of Court, unless duly stamped.
- XXXIII Penalties on Stewards of Manors neglecting to make out and deliver Copies of Court Roll within Four Months.

- XXXIV Stewards of Manors may insist on Payment of their Fees and the Stamp Duty before they accept Surrenders or grant Admittances, &c.
- XXXV Probates of Wills and Letters of Administration valid as to Trust Property, through the Value thereof be not covered by the Stamp Duty.
- XXXVI Where Executors, &c. alledge, that any Property was vested in the Deceased as a Tustee, a special Affidavit may be required of the Facts.
- XXXVII Particulars to be stated in the Affidavit. Penalty for false Oath.
- XXXVIII 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.
- XXXIX Such Inventories, being recorded, to be transmitted to the Solicitor of Stamps at Edinburgh.
- 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.
- XLI The Duty on any inventory to be charged only in respect of Effects 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.
- 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 :
- 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.
- XLV The Duties on Admissions of certain Persons to act as Solicitors, &c. in Scotland, to take place from the passing of this Act.
- XLVI The Duties to be paid to the Receiver General, and by him into the Exchequer.
- XLVII Appropriation of Duties.
- 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.
- XLIX Act may be altered or repealed this Session.

The SCHEDULE to which this Act refers.

SCHEDULE —
SCHEDULE—PART — CONTAINING THE DUTIES ON LAW PROCEEDINGS
THE SECOND:
SCHEDULE—PART
THE THIRD: