



# Stamp Act 1815

## 1815 CHAPTER 184

### **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 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 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,

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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, Penalty, 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 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

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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

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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* 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.

**XXXVII 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.

**XXXVIII 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

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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

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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

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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, 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.