

## C A P. CVIII.

An Act for altering, explaining and amending an Act of the Forty eighth Year of His Majesty's Reign, for granting Stamp Duties in *Great Britain*, with regard to the Duties on Re-issuable Promissory Notes, and on Conveyances on the Sale and Mortgage of Property; for better enabling the Commissioners of Stamps to give Relief in Cases of spoiled Stamps, and to remit Penalties; for exempting certain Instruments from Stamp Duty; and for better securing the Duties on Stage Coaches. [10th July 1813.]

48 G. 3. c. 149.

Sch. Part. I.  
§ 13.

WHEREAS by an 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 printed 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*, certain Stamp Duties were imposed upon Promissory Notes for the Payment of Money to the Bearer on Demand: And it was enacted, that it should be lawful for any Banker or Bankers, or other Person or Persons, who should 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 the said Act, to re-issue the same from time to time after Payment thereof, as often as he or they should think fit, without being liable to pay any further Duty in respect thereof; and that it should also be lawful for any Banker or Bankers, or other Person or Persons who should 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 the said 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 whereas divers Promissory Notes of the Description aforesaid, made and issued by Bankers or other Persons in Partnership, have after the Payment thereof been re-issued, by and as the Notes of some only of the Persons who originally made and issued the same, or by and as the Notes of One or more of such Persons, and some other Person or Persons taken into Partnership with him or them, without Payment of any further Duty in respect thereof; whereby Penalties have been incurred to a great Amount, and such Notes are not available to the Holders thereof for want of being duly stamped; And whereas it is expedient to indemnify such Persons as have incurred Penalties by this Mistake of the Law, and to exempt Promissory Notes of the Description aforesaid, for which the Duty shall have been once paid, from the Payment of any further Duty; and also to limit the time for re-issuing such Promissory Notes for any Sum not exceeding Two Pounds and Two Shillings; May it therefore please Your Majesty, that it may be enacted; and be it enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the passing of this Act, all Persons who shall have incurred any Penalty or Penalties by the ways and means aforesaid, shall be and they are hereby indemnified from the same; and that, from and after the passing of this Act, all Promissory Notes for the Payment to the Bearer on Demand, of any Sum of Money not exceeding One hundred Pounds, for which the proper Stamp Duties shall have been once paid according to the Provisions of the said Act, and which shall have been or shall be re-issued at any time or times before or after the passing of this Act, shall be deemed and taken not to have been liable to, and shall be exempted from the Payment of any further Duty by reason or on account of the same being or having been respectively re-issued by and as the Notes of some only of the Persons who originally made and issued the same, or by and as the Notes of any one or more of the Persons who originally made and issued the same, and any other Person or Persons jointly, so that such Notes shall not have been or shall not be in any manner erased or altered after the first making and issuing thereof; and so that such Notes for any Sum exceeding Two Pounds and Two Shillings shall not have been or shall not be re-issued after the Period allowed by the said recited Act; and so that such Notes, for any Sum not exceeding Two Pounds and Two Shillings shall not be re-issued after the Period allowed by this Act.

Indemnity from Penalties incurred. Promissory Notes for 100l. or less, for which Duty once paid in what case exempted from further Duty.

To what Notes Exemption not to extend.

Promissory Notes for 2. 2s. or under, not re-issued after Expiration of Three Years from Date in England.

II. Provided always, and be it further enacted, That nothing hereinbefore contained shall extend or be construed to extend to any Person or Persons in *Scotland*, or to any Promissory Notes re-issued or to be re-issued by any Person or Persons in *Scotland*, or to any Promissory Notes upon which any Action or Suit shall have been commenced and be depending at the time of the passing of this Act for the Recovery of the Sums therein mentioned, or which shall be necessary to be given in Evidence in any Action or Suit depending at the time of the passing of this Act, or which shall have been re-issued by any Person or Persons not being the original Maker or Makers thereof, against whom any Commission of Bankrupt shall have been issued and be in progress at the time of the passing of this Act.

III. And be it further enacted, That, from and after the Tenth Day of *October* One thousand eight hundred and thirteen, no Promissory Note for the Payment to the Bearer on Demand of any Sum not exceeding Two Pounds and Two Shillings, shall be re-issued by any Banker or Bankers, or other Person or Persons whomsoever in *England* (save and except the Governor and Company of the Bank of *England*), at any time after the Expiration of Three Years from the Date thereof; but that all such Promissory Notes for any Sum not exceeding the Sum of Two Pounds and Two Shillings (except those of the Bank of *England*), shall upon Payment thereof at any time after the said Tenth Day of *October* One thousand eight hundred and thirteen, and after the Expiration of Three Years from the Date thereof, 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

shall be forthwith cancelled by the Person or Persons paying the same; any thing in the said recited Act contained to the contrary notwithstanding; and if any Banker or Bankers, or other Person or Persons (except as aforesaid) shall re-issue, or cause or permit to be re-issued, any such Promissory Note at any time after the said Tenth Day of October One thousand eight hundred and thirteen, and after the Expiration of Three Years from the Date thereof, or if any Banker or Bankers, or other Person or Persons, paying or causing to be paid any such Promissory Note, shall refuse or neglect to cancel the same according to the Directions of this Act, then and in either of those cases the Banker or Bankers, or other Person or Persons so offending, shall, for every such Offence, forfeit the Sum of Fifty Pounds; and in case of any such Promissory Note being re-issued contrary to the Intent and Meaning of this Act, the Banker or Bankers or other 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, 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 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; and the said several Penalties hereby imposed shall go to His Majesty, his Heirs and Successors, and shall and may be recovered in such and the same manner as any other Penalties imposed by any of the Laws in force relating to the Stamp Duties.

IV. And, to remove Doubts that have arisen, be it further enacted and declared, That Copies of Court Roll made subsequent to the Tenth Day of October One thousand eight hundred and eight, of Surrenders made in Court prior to that Day, upon the Mortgage or Sale of Copyhold or Customary Estates, were not intended and shall not be deemed or taken to be charged with any of the *ad valorem* Duties imposed by the said Act of the Forty eighth Year of His Majesty's Reign, under the Head of Mortgage or of Conveyance upon the Sale of Lands.

V. And be it further enacted, That where any Deed or Instrument, operating as a Conveyance on the Sale of any Property, shall also operate as a Conveyance of any other than the Property sold, by way of Settlement, or for any other Purpose whatever, or shall also contain any other Matter or Thing besides what shall be incident to the Conveyance of the Property sold, every such Deed or Instrument shall be charged, in addition to the Duty to which it shall be liable as a Conveyance on the Sale of Property and to any progressive Duty to which it may also be liable, with such further Stamp Duty, as any separate Deed containing the other Matters would have been chargeable with, exclusive of the progressive Duty; but all Deeds or Instruments of this Description, made before the passing of this Act, if any, shall be deemed duly stamped and valid, although the same shall not have paid any such further Stamp Duty.

VI. And be it further enacted, That where any Lands or other Property separately contracted to be purchased of different Persons, shall be conveyed to the Purchaser, or according to the Purchaser's Direction, in and by one and the same Deed or Instrument, such Deed or Instrument shall be charged with the *ad valorem* Duties imposed by the said Act of the Forty eighth Year of His Majesty's Reign, on Conveyances on the Sale of Property, for and in respect of the separate Prices paid or agreed to be paid for such Lands or other Property, and not for and in respect of the aggregate Amount thereof; but all Deeds or Instruments of this Description made before the passing of this Act, if any, shall be deemed duly stamped and valid, whether the said *ad valorem* Duties shall have been paid for the same, according to the aggregate Amount of the Purchase Monies, or in the manner hereby directed.

VII. And be it further enacted, That where the Equity or Right of Redemption or Reversion of any Lands, or other Property, in Mortgage or Wadset, or standing pledged or charged for or with the Payment of any Sum of Money, shall be conveyed to or for the Benefit of or according to the Direction of the Person or Persons entitled to the Money charged thereon, either in Consideration of the Money due, or in Consideration of that and of any further Sum, paid or agreed to be paid, the Conveyance thereof shall be deemed and taken to be a Conveyance upon the Sale of Property, and the Money due shall be deemed and taken to be the Purchase Money or Part of the Purchase Money for the same, as the case may be, and the Conveyance shall be liable to the *ad valorem* Duty accordingly; but all Conveyances of this Sort made before the passing of this Act, if any, shall be deemed duly stamped and valid, although the same shall not have paid the *ad valorem* Duty in respect of the Money due.

VIII. And be it further enacted, That where there shall be Duplicates or Triplicates made of any Instrument, by the said Act of the Forty eighth Year of His Majesty's Reign, charged with the *ad valorem* Duty thereby imposed on Mortgages, or on Conveyances on the Sale of Lands or other Property, one of such Duplicates or Triplicates only shall be charged with the said *ad valorem* Duty, and the other or others of them shall be exempted therefrom, but shall nevertheless be charged with the ordinary Duty on Deeds and Conveyances in general; and the Commissioners of Stamps, upon the whole being produced to them, duly stamped as hereby required, shall cause the latter to be also stamped with some particular Stamp, for denoting or testifying the Payment of the said *ad valorem* Duty.

IX. And be it further enacted, That where there shall be several Deeds or Instruments for effecting the Conveyance of any Property upon the Sale thereof, and any Doubt shall arise which is the principal Deed or Instrument chargeable with the *ad valorem* Duty in respect of such Sale, in cases not expressly provided for by the said Act of the Forty eighth Year of His Majesty's Reign, it shall be lawful for the Parties concerned to determine for themselves which shall be the principal Deed or Instrument; and upon all the said Deeds or Instruments being produced, and appearing to be duly stamped, it shall be lawful for the said Commissioners of Stamps

Re-issuing such Notes after Three Years, not cancelling same.

Penalty. Further Duty on Notes re-issued contrary to Act.

Taking Notes, knowing same to be re-issued contrary to Act. Penalty.

Certain Copies of Court Roll declared exempt from *ad valorem* Duties.

Conveyances on Sale, containing other Matters, to pay a further Duty.

Conveyances of Property purchased of different Persons, how charged with *ad valorem* Duties.

Conveyances of Equity or Right of Redemption or Reversion of Property in Mortgage or Wadset, in Consideration of Money due, to pay *ad valorem* Duty.

Duplicates of Mortgages or Conveyances on Sale, one Part only charged.

Several Deeds for effecting Conveyance of Property sold, and Doubts arising which is principal Deed liable to *ad va-*

Stamps for denoting Payment of ad valorem Duties on Mortgages on certain Instruments exempted therefrom by 48 G. 3. c. 149.

Powers of Commissioners of Stamps, for allowing and exchanging spoiled Stamps, extended to a variety of cases of Instruments signed by Parties.

Proviso for Policies of Insurance.

50 G. 3. c. 35. § 13.—16. Time extended for Relief in certain cases of Stamps misused. Proviso for Allowance of spoiled Stamps on Bills of Exchange and Promissory Notes.

48 G. 3. c. 149. § 10.

Stamps to cause those which shall not be stamped with the *ad valorem* Duty, to be also stamped with some particular Stamp, for denoting or testifying the Payment thereof.

X. And be it further enacted, That in cases of Deeds and Instruments by the said Act of the Forty eighth Year of His Majesty's Reign exempted from the *ad valorem* Duty on Mortgages, on the Ground of the same being made in pursuance of and conformably to any Agreement, Contract or Bond thereby charged with, and which shall actually have paid the said *ad valorem* Duty, it shall be lawful for the said Commissioners of Stamps, where it shall appear to them to be necessary for the Sake of Evidence, to cause such exempted Deeds or Instruments to be also stamped with some particular Stamp, for denoting or testifying the Payment of the said *ad valorem* Duty; provided such Deeds or Instruments shall have paid the other Duties to which they shall be liable, and be produced duly stamped accordingly.

XI. And whereas the Powers at present vested in the Commissioners of Stamps for the Allowance and Exchange of spoiled Stamps, are not sufficiently extensive, and it is expedient to authorize them to give Relief in the cases hereinafter mentioned; Be it therefore further enacted, That, from and after the passing of this Act, it shall be lawful for the Commissioners of Stamps to allow as spoiled, and to cancel and give other Stamps in lieu of all such Stamps as shall have been used for or upon any Presentations to Ecclesiastical Benefices, which shall not be followed by Institution; or for or upon any Instruments which shall have been signed by any Party or Parties, but which shall be afterwards found to be absolutely void in Law from the beginning, or which by reason of any Error or Mistake therein shall be afterwards found unfit for the Purpose originally intended, or which, by reason of the Death of any Person, whose Signature shall be necessary thereto, without having signed the same, or by reason of the Refusal of any such Person to sign the same, cannot be completed, so as to effect the Transaction in the Form proposed, or which, for want of the Signature of some material and necessary Party, shall in fact be incomplete and insufficient for the Purpose intended, or which, by reason of the Refusal of any Person to act under the same, or by the Refusal or Non acceptance of any Office thereby granted, shall fail of their intended Purpose, or which, for want of Inrolment or Registration within the time required by Law, shall become null and void, or which shall become useless in consequence of the Transaction therein mentioned being effected by some other Instrument or Instruments duly stamped, so that the Instruments for which an Allowance of Stamps shall be claimed in the several cases aforesaid, shall be delivered up to the said Commissioners to be cancelled; and provided the Application for the Relief which the said Commissioners are hereby authorized to give, shall be made within Six Calendar Months after the passing of this Act, or within Six Calendar Months after the Date of the Instrument in Question, except where the same shall become void for want of Inrolment within Six Calendar Months from the Date, and in those cases, within Six Calendar Months next after the same shall so become void; and except where the same shall have been sent abroad, and in those cases, within Six Calendar Months after the same shall be received back; and provided no Action shall have been brought or Suit commenced, in which such Instrument could or would have been given or offered in Evidence; and provided all the Facts upon which the said Commissioners are hereby authorized to give Relief, shall be fully proved by Oath, or solemn Affirmation in the case of Quakers, to their Satisfaction.

XII. Provided always, and be it further enacted, That nothing hereinbefore contained respecting the Allowance of spoiled Stamps, shall extend to Policies of Insurance, for which special Provision is already made by the Acts relating thereto.

XIII. And be it further enacted, That the time for giving Relief, in the cases provided for by an Act of the Fiftieth Year of His Majesty's Reign, where Stamps shall have been used of greater or less Value than the Instruments required, and where Stamps shall have been used for Instruments not liable to any Stamp Duty, shall be extended to Six Calendar Months after the passing of this Act, or to Six Calendar Months after the Date of the Instruments bearing the Stamps misused.

XIV. And be it further enacted, That, from and after the passing of this Act, it shall be lawful for the Commissioners of Stamps to allow as spoiled, and to cancel and give other Stamps in lieu of, all such Stamps as shall have been used for any Bills of Exchange or Promissory Notes, which shall have been signed by or on the behalf of the Drawers thereof, but which shall not have been delivered out of their Hands to the Payees therein named, or any Person on their behalf, or have been deposited with any Person as a Security for the Payment of Money, or have been any way negotiated, issued or put in circulation, or have been made use of in any other manner whatsoever, and which Bills of Exchange shall not have been accepted by the Drawees or tendered for such Acceptance; provided that such Bills of Exchange and Promissory Notes shall be brought for Allowance, and be delivered up to the said Commissioners to be cancelled, within Six Calendar Months after the passing of this Act, or within Six Calendar Months after the Date of such Bills and Notes, or after the Signing of the same, if they shall not bear any Date; and provided all the Facts, upon which the said Commissioners are hereby authorized to give Relief, shall be fully proved by Oath or solemn Affirmation to their Satisfaction.

XV. And whereas by the said Act of the Forty eighth Year of His Majesty's Reign, it was enacted, That where any Person should 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 should, 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 should be chargeable only with a Duty of One Pound and Ten Shillings, and the Counterpart or Duplicate thereof with the like Duty: And whereas some Persons have inadvertently used for such new Articles of Clerkship, Stamps of the same Value as by the said Act is required for original

Articles

Articles of Clerkship, whereby the high Duty on Articles of Clerkship hath been paid twice by or for the same Person; Be it therefore further enacted, That in all cases of this Sort, which have occurred or shall occur, it shall be lawful for the Commissioners of Stamps to allow as spoiled, and to cancel and give other Stamps in lieu of the Stamps used on the Articles of Clerkship first entered into; provided the same shall be delivered up to them to be cancelled within Six Calendar Months after the passing of this Act, or within Six Calendar Months after the Execution of the new Articles; and provided the Party applying for Relief shall pay the Duty of One Pound and Ten Shillings by the said Act charged on such new Articles, which shall thereupon be stamped accordingly without Payment of any Penalty.

Proviso for Allowance of Stamps, as spoiled, on certain Articles of Clerkship to Attornies.

XVI. And be it further enacted, That where the Commissioners of Stamps are already authorized to allow as spoiled and to exchange any Stamps used for Instruments not fully written, or not signed by any Party, they the said Commissioners shall not make the Allowance, unless the Stamps shall be brought for that Purpose to them at their Head Office, or to their Officers at *Edinburgh* in case of Stamps spoiled in *Scotland*, within Six Calendar Months after the passing of this Act, or within Six Calendar Months after the same shall have been spoiled, if the same shall belong to Persons resident in *London* or *Westminster*, or in *Edinburgh*, or within Ten Miles thereof respectively, or within Twelve Calendar Months after the same shall have been spoiled, if belonging to Persons resident elsewhere.

Application for Allowance of spoiled Stamps, made within a limited time.

XVII. And be it further enacted, That it shall be lawful for the Commissioners of Stamps to make such Rules and Regulations, and to require Affidavits or solemn Affirmations in the case of Quakers, of all such Facts and Circumstances, in regard to the Allowance of spoiled or useless Stamps, in all or any of the cases provided for by this or any former Act, as they shall in their Discretion judge necessary or expedient, for the Purpose of preventing Frauds and Evasions; such Affidavits or Affirmations to 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*; who are hereby respectively authorized to take the same, and administer the proper Oath or Affirmation for that Purpose.

Commissioners of Stamps may make Regulations and require Affidavits respecting spoiled Stamps, to prevent Frauds.

XVIII. And be it further enacted, That if any Person 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.

Perj: ry.

XIX. And whereas it is expedient to exempt certain Instruments from Stamp Duty; Be it therefore further enacted, That, from and after the passing of this Act, where any additional Inventory of the Personal or Movable Estate and Effects of any Person deceased, which shall be exhibited to be recorded in any Commissary Court in *Scotland*, pursuant to the Directions of the said Act of the Forty eighth Year of His Majesty's Reign would not be liable, under the said Act, to a Stamp Duty of greater Amount than the Duty already paid upon any former Inventory exhibited and recorded of the Estate and Effects of the same Person, such additional Inventory shall be exempted from all Stamp Duty; and that, from and after the passing of this Act, the several other Instruments hereinafter specified, shall also be exempted from all Stamp Duty; that is to say, All Bonds to His Majesty, his Heirs and Successors, which shall be entered into by Cardmakers, for securing the Payment of the Stamp Duties on Playing Cards; and by the Proprietors, Printers or Publishers of Newspapers, for securing the Payment of the Duties upon the Advertisements therein contained; and by Stationers or others, who sell Paper stamped for the Purpose of being used for printing Newspapers, for the due Performance and Observance of the Matters and Things required of them by the Act passed in the Thirty eighth Year of His Majesty's Reign for regulating the printing and Publication of Newspapers; and also all Warrants to sue and defend in the Courts Baron of any Honors or Manors which hold Pleas in Actions or Suits for any Debt or Damages not exceeding Five Pounds, as well as all Plaints, Summonses, Executions, Writs and other Proceedings, in or issuing out of such Courts.

Exemptions from Stamp Duty.

48 G. 3. c. 149. § 40.

38 G. 3. c. 78.

XX. And whereas certain Grants of or Appointments to Offices or Employments signed by His Majesty, or by the Lords Commissioners of His Majesty's Treasury, have not from unavoidable circumstances been brought to the Commissioners of Stamps to be stamped within the time limited by Law, by reason whereof the same cannot now be stamped, without Payment of Penalties over and besides the Duties; and it is expedient to give Relief in such cases; Be it therefore further enacted, That it shall be lawful for the Commissioners of Stamps, by and under the Authority of the Lords Commissioners of His Majesty's Treasury for the time being or any Three of them, to cause to be stamped, such Grants or Appointments as aforesaid; and also any Grants or Appointments of the like Description, which may hereafter be omitted to be stamped within the time allowed by Law on Payment only of the Duties due and payable for the same, without any Penalty; and thereupon all such Grants or Appointments shall be deemed good and valid; and all Persons shall be indemnified from all Penalties and Forfeitures on account thereof.

Commissioners of Stamps authorized to stamp certain Instruments without Penalty.

XXI. And whereas by an 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*; certain Duties were granted on Coaches and other Carriages employed as Public Stage Coaches or Carriages for conveying Passengers for Hire, and also on Licences for keeping the same; which Duties are secured and collected by and under the Regulations and Provisions of the said last mentioned Act, and of an Act passed in the Twenty fifth Year of His Majesty's Reign, for repealing, among other Duties, the then existing Duties on Stage Coaches, and granting others in lieu thereof; And whereas it is expedient to make further Provision for preventing Frauds and Evasions of the Duties on Stage Coaches, and for regulating and enforcing the

44 G. 3. c. 98.

25 G. 3. c. 51.

Stage Coach  
Duties.

' taking out of Licences for the same ;' Be it therefore further enacted, That, from and after the passing of this Act, if any Person or Persons shall keep and employ or let out any Coach, Berlin, Landau, Chariot, Diligence, Calash, Chaise Marine, Chaise, Chair or other Carriage with Two or more Wheels, by what Name soever the same may be called or known, as a Public Stage Coach or Carriage, for the Purpose of conveying Passengers for Hire to and from different Places in *Great Britain*, without having a Licence from the Commissioners of Stamps for that Purpose, such Person or Persons shall be charged and chargeable with, and shall be accountable to His Majesty, his Heirs and Successors, for such and the same Duty or Duties as he, she or they would have been chargeable with and liable to pay for or in respect of such Coach or other Carriage under and by virtue of the said Act of the Forty fourth Year of His Majesty's Reign, in case he, she or they had made the Declaration concerning the same required by the said Act of the Twenty fifth Year of His Majesty's Reign, and had thereupon obtained a proper Licence for employing or letting out such Coach or other Carriage for the particular Journey, Distance or Number of Miles, and for the Number of Journeys in the Day or Week, and for the Number of Passengers which he, she or they shall at any time have advertised or have otherwise notified or held out to the Public, or to any Person, that such Coach or other Carriage was intended or was employed to go and carry, or which such Coach or other Carriage shall actually have gone and carried, at any one Period after the same shall have been set up as a Public Stage Coach or Carriage, at the Election of the said Commissioners of Stamps; and that the Person or Persons, so keeping and employing or letting out such Coach or other Carriage shall be chargeable with and accountable for such Duty or Duties for the same from the time of such Coach or other Carriage being set up as a Stage Coach or Carriage, or being first employed or used as such, without such Licence as aforesaid, down to the time of his, her or their taking out a Licence for the same, or absolutely discontinuing the Use thereof; and also with and for the Duty or Duties which would have been payable for the proper Licence or Licences which he, she or they ought to have taken out for or in respect of such Coach or other Carriage during the same Period.

Stage Coach  
Licences.

XXII. And be it further enacted, That all Licences for keeping Coaches or other Carriages to be employed as Public Stage Coaches or Carriages for conveying Passengers for Hire to and from different Places in *Great Britain*, which shall have been granted at any time within Six Calendar Months preceding the First Day of *August* One thousand eight hundred and thirteen, shall continue in force until the Thirty first Day of *July* One thousand eight hundred and fourteen inclusive; and that all Licences for keeping such Coaches or other Carriages, which shall have been granted before the First Day of *February* One thousand eight hundred and thirteen, and which shall be in force on the Thirty first Day of *July* One thousand eight hundred and thirteen, shall cease and determine on that Day, and new Licences shall be taken out in lieu thereof on the Day following; and that, from and after the Thirty first Day of *July* One thousand eight hundred and thirteen, all Licences for keeping such Coaches or other Carriages to be employed as aforesaid, which shall be granted between the Thirty first Day of *July* and the First Day of *September* in any Year, shall be dated on the First Day of *August*; and all such Licences which shall be granted at any other time shall be dated on the Day on which the same shall be granted; and all such Licences respectively shall have Effect and continue in force from the Day of the Date thereof, until the Thirty first Day of *July* following, both inclusive, and no longer: Provided always, that nothing hereinbefore contained shall extend or be construed to extend to any of the Stage Coaches licenced by the Commissioners of Hackney Coaches.

Duties and Pen-  
alties recovered  
with Costs.

XXIII. And, for better securing the Duties in general under the Management of the Commissioners of Stamps, be it further enacted, That in all Actions, Bills, Complaints, Informations and Proceedings, had, commenced, prosecuted, entered or filed, or hereafter to be had, commenced, prosecuted, entered or filed, in the Name of His Majesty, his Heirs or Successors, or in the Name of any Person for and on the Behalf of His Majesty, his Heirs or Successors, for the Recovery of any Duties, Debts or Penalties granted or imposed, due or payable by or under any Act or Acts of Parliament now in force relating to the Duties under the Management of the Commissioners of Stamps, or by or under this Act, it shall be lawful for His Majesty, his Heirs and Successors, to have and recover such Duties, Debts and Penalties, with full Costs of Suit, and all Charges attending the same.

Commissioners  
of Stamps may  
stay Proceedings  
in Prosecutions  
for Penalties, un-  
der Payment of  
Part thereof.

XXIV. And be it further enacted, That it shall be lawful for the Commissioners of Stamps to stay the Proceedings in any Prosecution commenced by their Direction for the Recovery of any Penalty or Penalties incurred by any Person or Persons under any Act or Acts of Parliament relating to any of the Duties under their Management, on Payment of Part only of such Penalty or Penalties, with or without Costs, or on Payment only of the Costs incurred in such Prosecution, or any Part thereof, as the said Commissioners shall judge proper and expedient; and that it shall also be lawful for the said Commissioners, at their Discretion, to give all or any Part of the Sums paid by way of Penalty in such Prosecutions as aforesaid, to the Persons informing them of the Offences in respect of which the same shall be paid.

Offences tried in  
County, &c.  
where commit-  
ted, or where  
Offender appre-  
hended.

XXV. And be it further enacted, That, from and after the passing of this Act, all Criminal Offences committed against or in breach of any Act or Acts of Parliament now in force, for granting or securing any of the Duties under the Management of the Commissioners of Stamps, shall and may be inquired of, tried and determined, either in the County or City, or Town and County where the Offence shall be committed, or where the Party or Parties accused, or any of them, shall be apprehended.