

C A P. XLVI.

An act for altering the stamp duties upon admissions into corporations or companies ; and for further securing and improving the stamp duties in Great Britain.

WHEREAS great frauds are committed in the several duties of one shilling respectively imposed (among other duties) on admissions into corporations and companies, by an act of parliament made in the fifth and sixth years of the reign of their late Majesties King *William* and Queen *Mary*, intituled, *An act for granting to their Majesties, several duties upon vellum, parchment, and paper, for four years, towards carrying on the war against France*; and by another act of parliament made in the ninth and tenth years of the reign of his said late Majesty King *William* the Third, intituled, *An act for granting to his Majesty, his heirs, and successors, further duties upon stamp vellum, parchment, and paper*; owing to the said duties being charged on the admissions, and not on the entries, minutes, or memorandums, made of such admissions in the court books, rolls, or records, of such corporations or companies: your Majesty's most dutiful and loyal subjects the commons of *Great Britain* in parliament assembled, do therefore beseech your Majesty, that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the fifth day of *July*, one thousand seven hundred and sixty five, the several duties upon admissions into corporations and companies, granted by the said acts, shall cease and determine.

II. And be it further enacted by the authority aforesaid, That from and after the said fifth day of *July*, one thousand seven hundred and sixty five, in lieu thereof, the duty herein after mentioned, be charged, imposed, and paid, throughout the the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*; that is to say,

For and upon every skin or piece of vellum or parchment, and for every sheet or piece of paper, upon which shall be ingrossed, written, or printed, in the court book, roll, or record of any corporation or company, any entry, minute, or memorandum, of any admission into any corporation or company, the sum of two shillings.

And if any town clerk, or other proper officer, shall neglect or refuse to make such entry, or minute, or memorandum, of such admission, upon the proper duty, in the court book, or on the roll or record of any such corporation or company, within one month after any person shall be admitted into same, he shall, for every such offence forfeit the sum of ten pounds.

III. And whereas it has been a common practice to make one policy,

Preamble.

Act 5 and 6 Will. and Mary,

and 9 and 10 Will. 3.

From and after 5 July, 1765, the duties upon admissions into corporations, granted by the recited acts, are to cease; and the following duties to take place in lieu thereof; viz.

Upon entry in the court book, of every such admission, 2s.

Officer neglecting or refusing for one month to make such entry, forfeits 10l.

From and after 5 July, 1765, where the properties of more than one person, &c. in a ship, or cargo, or both, shall be assured for upwards of 100l. in the same policy, the policy is void, and the premium remains to the insurer; and in like manner, in case of any additional assurance not duly stampd.

Any number may be assured on 1 policy, with 5 stamps of 5s. each.

The former allowance of 6l. per cent. on prompt payment of the duties, to cease;

and from and after 5 July, 1765, 4l. per cent. only to be allowed in lieu thereof.

Act 10 Anne.

policy of assurance on ships, cargoes, or both serve for several and distinct purposes, to the great diminution of his Majesty's revenue; to prevent which for the future, be it further enacted by the authority aforesaid, That from and after the fifth day of July, one thousand seven hundred and sixty five, if the properties of more than one person in any ship, cargo, or both, or of more than a particular number of persons in general partnership or of more than one body politick or corporate, to a greater amount in the whole than the sum of one hundred pounds in any ship, cargo, or both, be assured on the same policy, such policy shall be void, and the premium paid thereon shall remain the property of the assurer; and that if any risque or adventure distinct from the risque or adventure mentioned in the original policy, and upon which any further premium shall be given, shall be by any writing or declaration not duly stamped, added to the said original policy, such additional assurance shall be void, and the premium paid thereon shall remain the property of the assurer.

IV. Provided always, That it shall and may be lawful to assure, or cause to be assured, the properties of any number of persons whatsoever, in any ship, cargo, or both, by one policy stamped with five stamps of five shillings each; any thing herein contained to the contrary notwithstanding.

V. And be it further enacted by the authority aforesaid, That the allowance after the rate of six pounds in the hundred pounds *per annum* for six months, directed to be made by several acts of parliament passed in the first, ninth, tenth, and twelfth years of the reign of Queen Anne, and in the twelfth year of the reign of King George the First, and in the thirtieth year of the reign of his late majesty King George the Second, to every person who shall at one time bring to be stamped, or buy of the commissioners for managing the stamp duties, paper or parchment, the duties whereof shall amount to ten pounds and upwards, after the rate of six pounds in the hundred pounds *per annum* for six months, upon the present payment of the said duties, shall, from and after the said fifth day of July, one thousand seven hundred and sixty five, cease and determine.

VI. And it is hereby further declared and enacted by the authority aforesaid, That from and after the said fifth day of July, one thousand seven hundred and sixty five, instead and in lieu of such allowance, there shall be allowed and paid in Great Britain to every person who shall at any one time bring to be stamped, or buy of the said commissioners, parchment or paper, the duties whereof shall in the whole amount to ten pounds or upwards, after the rate of four pounds in the one hundred pounds, *per annum* for six months, upon the present payment of the said duties, at the head office for marking or stamping of vellum, parchment, and paper.

VII. And whereas by an act of parliament made in the tenth year of the reign of her late majesty Queen Anne, intituled, *An act for laying several duties upon all soap and paper made in Great Britain*

Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, callicoes, linens, and stuffs, printed, painted, or stained; and upon several kinds of stamped vellum, parchment, and paper; and upon certain printed papers, pamphlets, and advertisements; for raising the sum of eighteen hundred thousand pounds by way of lottery towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office for the stamp duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills, or lottery tickets; and for borrowing money upon stock (part of the capital of the South sea company) for the use of the publick; a stamp duty of two shillings and three pence, among other duties, is laid on every skin or piece of vellum or parchment, or sheet or piece of paper, upon which should be ingrossed or written any surrender of, or admittance to, any copyhold land or tenement, within those parts of Great Britain called England, Wales, and the town of Berwick upon Tweed; or any grant or lease by copy of court roll, or any other copy of the court roll of any honour or manor within the same parts of Great Britain, or any of them other than and except the original surrender to the use of a will and the court roll or book wherein the proceedings of the court are entered or inrolled; and whereas great frauds have been committed in the said duty by stewards and others receiving the same, together with their own fees, without ever making out or delivering the said copies; for preventing the same for the future, be it further declared and enacted by the authority aforesaid, That from and after the said fifth day of July, one thousand seven hundred and sixty five, if any steward or other officer of any copyhold court shall demand, take, or receive, from any person whatsoever, any fee or fees for any such surrender, admittance, grant, or lease, or any other copy of any court roll, without at the same time demanding and receiving the stamp duty due thereon, and delivering such surrender or admittance, grant or lease, or copy to the person entitled thereto; then, and in every such case, every such steward or other officer shall, for every such offence, forfeit and pay the sum of ten pounds.

Stewards of copyhold courts, at the time of taking the fees for surrenders, admittances, grants, or leases, &c. are to demand the stamp duty and deliver such surrenders, &c. on penalty of 10l.

VIII. And whereas by the said act of the tenth of Queen Anne, and also by an act of parliament made in the thirtieth year of the reign of his late Majesty King George the Second intituled, *An act for granting to his Majesty several rates and duties upon indentures, leases, bonds, and other deeds; and upon news papers, advertisements, and almanacks; and upon licences for retailing wine; and upon coals exported to foreign parts; and for applying, from a certain time, the sums of money arising from the surplus of the duties on licences for retailing spirituous liquors; and for raising the sum of three millions, by annuities, to be charged on the said rates, duties and sums of money; and for making perpetual an act made in the second year of the reign of his present Majesty, intituled, An act for the better regulation of attornies and solicitors;*

Clause in act 10 Annæ.

and

No stamps to be delivered out for pamphlets or news papers, till security be given for the duties for the advertisements to be printed thereon.

Card makers to send paper to the stamp office, in order to have a sufficient number of aces of spades marked.

one of which is to be put in each pack,

and a new stamp is to be made for the purpose,

with a distinguishing mark between cards for home, and cards for foreign consumption;

and they are also to send to the office wrappers for inclosing the cards, with their names &c. printed thereon.

which are to be stamp with one of

and for enlarging the time for filing affidavits of the execution of contracts of clerks to attorneys and solicitors; and also the time for payment of the duties omitted to be paid for the indentures and contracts of clerks and apprentices; the printers and publishers only, and not the proprietors, of news papers, and other papers and pamphlets, are made subject and liable to the duties imposed on advertisements, whereby great losses happen to the revenue; be it therefore further enacted by the authority aforesaid, That from and after the said fifth day of *July*, one thousand seven hundred and sixty five, neither the commissioners of the stamp duties, nor any officer to be appointed by them for distributing stamped vellum, parchment or paper, shall sell or deliver any stamped paper for printing any pamphlet, or any publick news, intelligence or occurrences, to be contained in any one sheet, or any lesser piece of paper, unless the person applying for the same shall first give security to his Majesty for the payment of the duties for the advertisements which shall be printed therein or thereupon.

IX. And whereas great frauds and abuses are committed in the duties imposed, by several acts of parliament, on playing cards in *Great Britain*; for preventing whereof, be it further enacted by the authority aforesaid, That from and after the said fifth day of *July*, one thousand seven hundred and sixty five, every maker of playing cards in *Great Britain*, shall send to the commissioners for the stamp duties on vellum, parchment, and paper, or to their officers, a sufficient quantity of paper, in order to have as many several aces of spades marked or impressed thereon as such maker shall desire; and that no pack of playing cards made for play in *Great Britain*, or for exportation, shall be used in play, or exported, without one of such aces of spades marked or impressed, as herein after is mentioned and directed; and that the said commissioners for the stamp duties shall, instead of the present mark or stamp impressed on the ace of spades cause a new stamp, mark, or plate, to be prepared, with such device as they shall think proper, to denote the said ace of spades as well in every pack of cards made for use or play in *Great Britain*, as in every pack of cards made for exportation, so as that in such device there shall be some distinguishing mark between cards for home, and cards for foreign consumption; and that the said commissioners shall, from time to time, renew, alter, or add to, such device as they shall think proper.

X. And be it further enacted by the authority aforesaid, That every maker of cards shall, from and after the said fifth day of *July*, one thousand seven hundred and sixty five, send to the said commissioners of the stamps, or their officers, Jews or wrappers made for inclosing cards for use or play in *Great Britain*, with his name, and any other particular word or thing printed thereon, as the said commissioners shall direct, in order that the same may be stamped, and delivered again, from time to time, to such maker, as occasion shall require; and that from and after the said fifth day of *July*, one thousand seven hundred and sixty five, the said commissioners of the stamp duties shall and

and may denote one of the six penny duties charged on playing the six penny
cards in *Great Britain* on such jew or wrapper. duties charged
on cards :

XI. And be it further declared and enacted by the authority And separate
aforesaid, That from and after the said fifth day of *July*, one accounts are
thousand seven hundred and sixty five, separate and distinct ac- to be kept
counts shall be kept by the proper officer of the stamp duties with each card
with every card maker of the cards made by him for use or play maker, of the
in *Great Britain*, and of those made for exportation; the charges for home, and
in which said several accounts shall be made out against him of those for
from the number of aces of spades, lavel, and jews or wrappers, exportation;
delivered; and every such card maker shall, once in every twenty which are to
eight days, attend at the stamp office, or on the distributor of be settled once
stamps next adjacent to the place where he shall make cards, and a month,
adjust, settle, and sign the same; and in case any difference shall
arise in settling such accounts, then such card maker shall im- and any dif-
mediately, or within one week after, if he carries on his trade ference arising
within ten miles of *London*; and, if at a greater distance, then thereupon, is
within twenty days, apply to the said commissioners of the said to be settled by
duties to settle the same, whose determination shall be final, the commis-
and if any such card maker shall neglect or refuse to apply as sioners.
aforesaid, then such accounts, whether signed or not by him, shall be deemed conclusive, and be admitted in evidence against him.

XII. And be it further enacted by the authority aforesaid, Where cards
That in case any pack of playing cards, or part of any pack of shall be spoiled
playing cards, shall be damaged, defaced, or spoiled, in making in the making,
the same, so as to be rendered unfit for play; then, on oath
made thereof by the maker (which oath the said commissioners
of the stamp duties, or any three of them, are hereby impower- the commis-
ed to administer) such maker shall be allowed by such sioners are to
sioners another ace of spades, instead of the ace so damaged, allow another
defaced, or spoiled, with any such pack, or part of any such ace of spades
pack, of playing cards, on producing and delivering to the said for the damag-
commissioners such damaged, defaced, or spoiled ace. ed one.

XIII. And be it further enacted by the authority aforesaid, Maker mak-
That if any maker of cards shall use, in the making up any ing up any
pack of cards, any ace of spades, jew, or wrapper, that has been ace of spades,
used before; then every such card maker shall, for every such or jew, used
offence, forfeit the sum of twenty pounds. before forfeit
20 l.

XIV. And be it also enacted by the authority aforesaid, That and the seller
if any person shall, from and after the passing of this act, sell or buyer of
or buy any such ace of spades, jew, or wrapper, in order to be any such ace
made use of in, about, or for the inclosing, any pack or parcel of spades, or
of cards; every person so offending shall, for every such offence, jew, in order
to be so made
use of, forfeit
also 20 l.
but either par-
ty informing,
shall be admit-
ted to give
evidence,
against

XV. Provided always, and be it enacted by the authority aforesaid, That if either the buyer or seller of any such ace of
spades, jew, or wrapper, shall inform against the other party
concerned in buying or selling such ace of spades, jew, or wrap-
per; the party so informing shall be admitted to give evidence

and be indemnified.

Penalty on fraudulently re-landing cards for exportation,

is 50 l.

and any of the parties informing shall be admitted to give evidence, and be indemnified.

Clause in act 9 Annæ.

Where the freedom of any city or company is obtained by servitude, the chamberlain, or other proper officer, is to enter the names of all persons put out clerks, apprentices,

against the party informed against, and shall be indemnified against the penalties so by him or her incurred.

XVI. And be it further enacted by the authority aforesaid, That if any person whatsoever shall re-land, or cause or procure to be re-landed, any parcel of cards, after the same shall be entered and shipped for exportation in any port or place, other than the port or place to which such cards are consigned, every such person shall, for every such offence, forfeit the sum of fifty pounds.

XVII. Provided always, and be it enacted by the authority aforesaid, That if any person concerned in the re-landing of such exportation cards, shall inform against any other party concerned, the person so informing shall be admitted to give evidence against the party informed against, and shall be indemnified against the penalties so by him or her incurred.

XVIII. And whereas by an act of parliament made in the ninth year of the reign of her late majesty Queen *Anne*, intituled, *An act for the laying certain duties upon candles; and certain rates upon monies to be given with clerks and apprentices, towards raising her Majesty's supply for the year one thousand seven hundred and ten*, the duty, rate, or sum of six pence, for every twenty shillings of every sum of fifty pounds or under; and the duty, rate, or sum of one shilling, for every twenty shillings of all and every sum and sums amounting to more than fifty pounds, which should be given, paid, contracted, or agreed for, with, or in relation to, every clerk, apprentice, or servant, which should be, within the kingdom of *Great Britain*, put or placed to or with any master or mistress, to learn any profession, trade, or employment, and proportionably for greater or lesser sums, was charged and imposed on the said masters or mistresses respectively: and whereas great inconveniencies arise in collecting the said duties, for want of proper entries being made and kept by the chamberlain and other proper officers of cities and corporate towns, and companies, of the names of the master or mistress, and clerk, apprentice, or servant; the place of abode of such master or mistress; the date of the indenture, covenant, articles, or contract; the sum of money given, paid, contracted, or agreed for, and the profession, trade, or employment, which such clerk, apprentice, or servant, is to learn: for remedying whereof, be it further enacted and declared by the authority aforesaid, That from and after the said fifth day of *July*, one thousand seven hundred and sixty five, every chamberlain and other proper officer of every city and corporate town, and company, within the kingdom of *Great Britain*, where any clerk or apprentice, or servant, obtains his freedom by servitude, shall fairly write and enter in some book or books to be kept for that purpose, the names of all such clerks, apprentices, and servants, as shall be put or placed out within the jurisdiction of such city or town corporate, and also the names and places of abode of the masters or mistresses, and the sums of money given, paid, contracted, or agreed for, with, or in relation to, such clerks,

apprentices, or servants, and the profession, trade, or employment, which they are respectively to learn; and the dates of the indentures, covenants, articles, or contracts, by which such clerks, apprentices, or servants, are respectively put and placed out; and if any chamberlain or other proper officer shall neglect or refuse to make any such entry, in manner as above set forth, he shall, for every such offence, forfeit the sum of twenty pounds.

XIX. And be it further declared and enacted by the authority aforesaid, That all printed indentures, covenants, articles, or contracts, for binding clerks or apprentices in *Great Britain*, after the said fifth day of *July* one thousand seven hundred and sixty five, shall have the following notice or memorandum printed under the same; *videlicet*,

THE indenture, covenant, article, or contract, must bear date the day it is executed; and what money or other thing is given or contracted for with the clerk or apprentice, must be inserted in words at length; and the duty paid to the stamp office, if in London, or within the weekly bills of mortality, within one month after the execution, and if in the country, and out of the said bills of mortality, within two months, to a distributor of the stamps, or his substitute; otherwise the indenture will be void, the master or mistress forfeit fifty pounds, and another penalty, and the apprentice be disabled to follow his trade, or be made free.

The notice.

And if any printer, stationer, or other person or persons, shall sell, or cause to be sold, any such indenture, covenant, article, or contract, without such notice or memorandum being printed under the same; then, and in every such case, such printer, stationer, or other person or persons, shall, for every such offence, forfeit the sum of ten pounds.

on forfeiture of 10l.

XX. And whereas by an act of parliament made in the twenty ninth year of the reign of his late majesty King George the Second, intituled, *An act for granting to his Majesty a duty upon licences for retailing beer, ale, and other exciseable liquors; and for establishing a method for granting such licences in Scotland; and for allowing such licences to be granted at a petty session in England, in a certain case therein mentioned*; it is, amongst other things, enacted, That from and after the feast of *Easter*, one thousand seven hundred and fifty six, there should be, throughout the kingdom of *Great Britain*, raised, levied, collected, and paid, to his said then Majesty, his heirs, and successors, for the purposes therein mentioned, a duty of twenty shillings for every piece of vellum, or parchment, or sheet or piece of paper, on which should be engrossed, written, or printed, any licence for selling ale or beer, or other exciseable liquors, by retail, over and above all other duties chargeable thereupon: and whereas several provisions are therein and thereby made, for the duly raising, levying, collecting, and paying, the same duty: and whereas it is found, by experience, that the said provisions are not sufficient

Clause in act 29 Geo. 2.,

Retailers of
beer, and
other excise-
able liquors,
to exhibit, on
demand, their
licence to the
officer ap-
pointed by the
commissioners
for stamps,

and to permit
him to take a
copy thereof;

on forfeiture
of 40s.

Clerks of the
peace, town
clerks, and
common
clerks, or
their deputies,
are to deliver,
upon demand,
to the officer
of the stamp
duties, lists of
the several
persons licens-
ed to retail
beer or other
exciseable li-
quors,

for that purpose, in that part of *Great Britain* called *England*, the dominion of *Wales*, and town of *Berwick upon Tweed*; and that, by divers frauds and other ill practices, the crown has been, from time to time, defrauded of a great part of the said duty, and it is rendered difficult to convict the offenders: for remedy whereof, and for the further and better securing the raising, levying, collecting, and paying, of the said duty for the future, and for preventing such frauds and ill practices, and for rendering the conviction of the offenders more easy in that part of *Great Britain* called *England*, the dominion of *Wales*, and town of *Berwick upon Tweed*, be it enacted by the authority aforesaid, That from and after the said fifth day of *July*, one thousand seven hundred and sixty five, every victualler, or alehouse keeper, and every person selling ale, or beer, or other exciseable liquors, by retail; and every person permitting or suffering any ale, or beer, or any other exciseable liquors, to be sold by retail, in his, her, or their house, outhouse, or yard, garden, orchard, or other place, in that part of *Great Britain* called *England*, the dominion of *Wales*, and town of *Berwick upon Tweed*, do and shall, on demand to him or her made by any officer appointed by the commissioners for the time being to manage the duties charged on stamped vellum, parchment, and paper, produce and shew to such officer or officers, so demanding the same, his or her licence to sell ale, or beer, or other exciseable liquors, by retail; and shall permit such officer, at his own expence, to take and have a copy thereof on demand: and in case any such victualler, or alehouse keeper, or other person selling ale, or beer, or other exciseable liquors by retail, or other person or persons so permitting or suffering any ale, beer, or other exciseable liquors, to be sold by retail in his, her, or their house, or outhouse, yard, garden, orchard, or other place as aforesaid; shall refuse or neglect so to do, then every such victualler, or alehouse keeper, or person selling ale, or beer, or other exciseable liquors, by retail; or so permitting or suffering any ale, beer, or other exciseable liquors, to be sold by retail in his, her, or their house, or outhouse, yard, garden, orchard, or other place as aforesaid, shall, for every such offence, forfeit the sum of forty shillings.

XXI. And be it further enacted by the authority aforesaid, That for the better detecting of such frauds and ill practices, and preventing the same for the future, every clerk of the peace or for each county, riding, or division, in each county in that part of *Great Britain* called *England*, and the dominion of *Wales*, and town of *Berwick upon Tweed*, or his deputy, or person acting as such; and every clerk of the peace, or town clerk, or common clerk, or person acting as such, of or for every city, town, and liberty, in that part of *Great Britain* called *England*, and the dominion of *Wales*, and the town of *Berwick upon Tweed*, where licences to sell ale or beer, or other exciseable liquors, are, pursuant to the said act, to be granted by the justices or magistrates of or for such city, riding, division, town, or liberty, and of the said town of *Berwick upon Tweed*, or his deputy, or person acting as such, do and shall, on demand to him made by any officer of the

the stamp duties for that purpose, or within the space of three days next after such demand shall be so made, deliver, or cause to be delivered, to such officer a true list of the names and places of abode of all the victuallers, alehouse keepers, and other persons then licensed to sell ale or beer, or other exciseable liquors, by retail, within every such county, riding, division, city, town, or liberty; and that on the delivery thereof, such officer of the stamp duties shall pay to such clerk of the peace, or his deputy, or person acting as such, or to such town clerk, or common clerk, or his deputy, or person acting as such, for the making out and writing every such list, after the rate of one farthing for every licensed person whose name shall be therein inserted; all which monies so paid shall, from time to time, be allowed to every such officer of the stamp duties in his account; and in case any such clerk of the peace, or his deputy, or person acting as such, or any such town clerk, or common clerk, or his deputy, or person acting as such, shall refuse or neglect so to do by the space of three days next after such demand shall be so made, or shall not insert in such list a full, true, and perfect account of the names and places of abode of all the persons the same ought to contain; that then, and in every such case, every person so offending shall, for every such offence, forfeit the sum of five pounds.

he paying for such body 1q. for each licensed person inserted in such list.

If such list shall be refused, or delayed, or be given in imperfect,

the offender forfeits 5 l.

XXII. And whereas by the laws now in force in that part of *Great Britain* called *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, persons selling ale or beer, or other exciseable liquors, by retail, without licence, are liable and subject by different laws to different penalties and punishments, which has occasioned much confusion, and an ill and improper use has been made thereof in many instances: for the prevention whereof, be it further enacted by the authority aforesaid, That from and after the fifth day of *July*, one thousand seven hundred and sixty five, every person lawfully convicted of selling ale or beer, or other exciseable liquors, by retail, after that day, in that part of *Great Britain* called *England*, the dominion of *Wales*, or the town of *Berwick upon Tweed*, without being duly licensed so to do, shall, for every such offence, forfeit and undergo the several penalties and punishments herein after mentioned and provided in that behalf, instead and in lieu of the several pecuniary and corporal punishments which they are now liable or subject to by any law now in force; that is to say, for the first offence the sum of forty shillings, and also the costs and expences of convicting such offender; and in case such sum, together with the charges and expences of convicting such offender, shall not be paid within the space of fourteen days next after such conviction, that then the offender shall suffer imprisonment for the space of one month, unless he or she shall sooner pay such penalty, and the costs, charges, and expences of such conviction, and executing the same: and for the second offence, the sum of four pounds, and also the costs and expences of convicting such offender; and in case such sum, together with the charges

Instead of the pecuniary and corporal punishments inflicted by former acts, on retailers of beer, &c. not being duly licensed,

they are to forfeit, for the first offence, 40 s. and costs of conviction; and, on non-payment, are to be committed for one month; for the second offence 4 l. and costs; and, on non-

payment, to be committed for two months;

for the third offence 6l. and costs, and, on non-payment, to be committed for 3 months; and the like penalty and punishment as the third, for every subsequent offence. The costs are to be settled by the justices; and the penalties to be applied, one moiety to the crown, and the other moiety and costs to the prosecutor.

The justices are authorized to hear and determine the said offences in a summary way.

and expences of convicting such offender the second time, shall not be paid within the space of one week next after such second conviction, that then the offender shall suffer imprisonment for the space of two months, unless he or she shall sooner pay such penalty of four pounds, and the costs, charges, and expences of such second conviction, and executing the same: and for the third offence, the sum of six pounds, and also the costs and expences of convicting such offender; and in case such sum of six pounds, together with the charges and expences of convicting such offender the third time, shall not be paid within the space of three days next after such third conviction, that then the offender shall suffer imprisonment for the space of three months, unless he or she shall sooner pay such penalty of six pounds, and the costs, charges, and expences of such third conviction and executing the same; and the like penalty and punishment for every other offence after the third offence and conviction thereof, as for the said third offence; all which said costs and expences shall be assessed, settled, and ascertained by the justice or justices of the peace before whom such offenders shall respectively be convicted; any law, statute, or custom, to the contrary thereof in any wise notwithstanding: all which penalties and forfeitures shall go and be paid, the one moiety thereof to his Majesty, his heirs and successors, and the other moiety thereof, and also all such costs, charges, and expences, to be assessed or ascertained as aforesaid, to the prosecutor or prosecutors of every such offender or offenders.

XXIII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any one or more justice or justices of the peace, for the time being, of the county or place where any of the said offences against this act, or the said former act, shall be committed, to hear and determine the same offences in a summary way; which said justice and justices of the peace are hereby authorized and required, upon any information exhibited, or complaint made, in that behalf, to or before him or them, to summon the party or parties accused, and also the witnesses on either side (if they shall be required to summon any such witnesses) and upon the appearance, or contempt of the party or parties accused by not appearing, to proceed to examine and hear the matter in a summary way; and also to examine such witnesses on oath as shall be produced therein (which oath such justice and justices respectively is or are hereby impowered to give and administer) and to give his or their judgement thereon; and in case he or they shall convict the party or parties so accused or complained against, of the offence laid to his, her, or their charge, and such party or parties shall refuse or neglect to pay the penalty or penalties for which he, she, or they, stand convicted, within the time herein before mentioned for that purpose, together with the costs of such conviction or convictions, to be assessed, settled, and ascertained, as aforesaid; that then, and in every such case, it shall and may be lawful for every such justice and justices, and he and they, and

and each of them, is and are hereby authorized and required to issue his or their warrant or warrants under his or their hand and seal, or hands and seals, for the apprehending and committing to prison every such offender, for such time, and in such manner, as the nature of the offence shall require, according to the true intent and meaning of this act.

XXIV. And be it further enacted by the authority aforesaid, **Witnesses being** That if any person or persons shall be summoned as a witness **ing duly summoned, neglecting or refusing to appear (without reasonable cause shewn)** or witnesses to give evidence before any such justice or justices **moned, neglecting or refusing to appear (without reasonable cause shewn)** of the peace, touching any of the matters aforesaid, either on the **lecting or refusing to appear (without reasonable cause shewn)** part of the prosecutor, or of the person or persons accused, and shall neglect or refuse to appear at the time and place to be for **that purpose appointed, without a reasonable excuse for such cause shewn)** that purpose appointed, without a reasonable excuse for such **his, her, or their neglect or refusal, to be allowed of by such** his, her, or their neglect or refusal, to be allowed of by such **justice or justices of the peace; or, appearing, shall refuse to be or to give evi-** justice or justices of the peace; or, appearing, shall refuse to be **examined on oath, and give evidence before such justice or jus-** examined on oath, and give evidence before such justice or jus- **dence, forfeit** tices of the peace before whom the prosecution shall be depend- **40 s.** ing; that then, every such person shall forfeit, for every such offence, the sum of twenty shillings, to be levied and paid in such manner, and by such means, as are herein before directed as to other penalties.

XXV. And be it further enacted, That if any person or per- **Persons ag-** sons shall think himself, herself, or themselves, aggrieved by the **grieved by the** judgement or conviction of any justice or justices of the peace, **judgement or conviction of a justice, and giving secu-** for any of the offences aforesaid, and shall give security to the **rity,** satisfaction of such justice or justices of the peace for the payment of the penalty, costs, and expences, to be expressed in the war- **rant or warrants of distress on such conviction; that then, and in every such case, after such security given, and not otherwise,** it shall and may be lawful to and for such offender and offenders **may appeal to the quarter sessions,** to appeal from and against such conviction or convictions, to the justices of the peace assembled at the next quarter sessions of the peace to be held for such county, riding, division, liberty, city, town, or place, unless such sessions of the peace shall be held within six days or less next after such conviction or convictions shall be so had or made; and in that case to the justices of the peace to be assembled at the next sessions after such sessions, and not afterwards; and that the justices of the peace assembled at such sessions, shall thereupon proceed to hear and determine the matter of every such appeal, and their judgement thereon shall **who are to hear and determine the matter finally;** be final and conclusive to all intents and purposes whatsoever; **and if they ad-** and in case the justices of the peace so assembled at such sessions, **judge the ap-** shall find and adjudge any such appeal to be frivolous or vex- **peal to be** atious, it shall and may be lawful to and for them to give **frivolous, or vexatious,** and adjudge to the party or parties grieved by such appeal, his **may award** or their reasonable costs and charges occasioned thereby, not ex- **costs,** ceeding in the whole the sum of five pounds on any one ap- **not exceeding** peal. **5 l.**

XXVI. And, in order to prevent frivolous and vexatious ap- **Form of con-** peals, be it further enacted by the authority aforesaid, That a **viction.** conviction in the form or to the effect following, *Mutatis mu-*

tandis, as the case shall happen to be, shall be good and effectual to all intents and purposes whatsoever, without stating the case, or the facts or evidence in any more particular manner (that is to say)

Middlesex fl.

BE it remembered, That on this
day of *in the year*
 A. B. of, &c. was duly convicted before me C. D. one of his Majesty's justices of the peace for the county of Middlesex, or before us C. D. and E. F. two of his Majesty's justices of the peace for the said county of Middlesex (as the case shall happen to be) for selling ale or beer, or other exciseable liquors (as the case shall happen to be) without being duly licensed so to do, according to the statutes in such case made and provided, whereby he, she, or they, has or have forfeited the sum of *this being the first, second, or third offence* (as the case shall happen to be) besides the costs and expences of this conviction; which costs and expences I the said justice of the peace, or we the said justices of the peace (as the case shall happen to be) do hereby ascertain and assess, at the sum of *pursuant to the statute in such case made and provided.*

Given under my hand and seal, or our hands and seals (as the case shall happen to be) the day and year above written.

Where the justices of the peace in Scotland shall not attend to admit and license retailers of beer, and other exciseable liquors, pursuant to act 29 Geo. 2.

the clerks of the peace, and of the royal boroughs may issue such licences.

XXVII. And whereas the said last mentioned act of parliament, made in the twenty ninth year of the reign of his said late majesty King George the Second, has not been duly carried into execution by the justices of peace, the magistrates of royal boroughs, in that part of *Great Britain* called *Scotland*, and in other respects hath been found defective and ineffectual, in that part of the united kingdom: for remedy whereof, be it enacted by the authority aforesaid, That from and after the fifth day of *July*, one thousand seven hundred and sixty five, in case the justices of peace of any shire or stewartry, or the magistrates of any royal borough, in that part of *Great Britain* called *Scotland*, shall in this, or any succeeding year, neglect to assemble upon the days, and at the time and places, mentioned in the aforesaid act, in order to admit and license for the year then next ensuing, such and so many persons as they shall think meet and convenient, to keep ale houses, tippling houses, victualling houses, or to sell ale, beer, or other exciseable liquors, by retail, within their respective shires, stewartries, and boroughs, according to the directions of the aforesaid act; then, and in that case, it shall be lawful to the clerk of the peace of any such shire or stewartry, or his lawful deputy, and to the clerk of any such royal borough, or his lawful deputy respectively, and they are hereby

hereby required, after making an entry or record, that the justices of peace, or magistrates aforesaid, had neglected to assemble in pursuance of the aforesaid act, to deliver, or cause to be delivered, to every person living or residing within such shire or stewartry, or royal borough or liberties thereof respectively, who shall apply for the same, (unless such person shall be disqualified to have a licence by this or any former act) a licence ingrossed, written, or printed, upon a piece of vellum, parchment, or paper, stamped as by the aforesaid act is directed, with a stamp denoting the payment of the duty of twenty shillings, signed by the clerk of the peace of such shire or stewartry, or the clerk of such royal borough, or their lawful deputies respectively; for each of which licences there shall be paid and payable the sums mentioned in the aforesaid act, and no more; and which licences so signed and delivered by the clerk of the peace of any shire or stewartry, or the clerk of any royal borough, or their lawful deputies respectively, shall be, to all intents and purposes, as good and effectual to the receiver or receivers thereof, as if the same had been allowed, granted, and signed, in a meeting of the justices of peace of such shire or stewartry, or of the magistrates of such royal borough; any thing in the aforesaid act to the contrary notwithstanding.

being first
duly stamp
with the 20s.
duty;

and they are
thereupon in-
titled to the
customary
fees.

XXVIII. And be it enacted by the authority aforesaid, That in case the justices of the peace of any shire or stewartry, or the magistrates of any royal borough, assembled, upon the days appointed by the aforesaid act for executing the powers thereby committed to them, shall find it necessary, it shall and may be lawful for them to continue or adjourn their meeting to the next lawful day, and no longer; and in case the justices of peace of any shire or stewartry, or the magistrates of any royal borough, shall not upon one or other of these days, compleatly execute the powers committed to them by the aforesaid act, by allowing or refusing the petition or claim of every person within their several districts, who shall apply to them for a licence to sell ale, beer, or other exciseable liquor by retail; then, and in that case, it shall be lawful to the clerk of the peace of such shire or stewartry, or his lawful deputy, and to the clerk of such royal borough, or his lawful deputy respectively, and they are hereby required, after making an entry or record that the said justices of peace, or magistrates, had not compleatly executed the powers committed to them by the aforesaid act, to deliver, or cause to be delivered, to every person who shall have so applied to the justices of peace, or magistrates aforesaid, and upon whose application no deliverance or order shall have been made as aforesaid, a licence duly signed by such clerk as above directed; which shall be as good and effectual to the receiver thereof, as if the same had been allowed, granted, and assigned, in a meeting of the said justices or magistrates respectively; any thing in the aforesaid act to the contrary notwithstanding.

Where it shall
be necessary,
the justices
meeting for
the purposes
of the said
act, may
continue,
or adjourn
their meeting
to the next
lawful day;

and such of
the business
as shall not be
then com-
pleted, the
clerks of the
peace, &c. are
to finish;

and the li-
cences so
granted are
valid;

XXIX. Provided always, That no clerk of the peace, or of any royal borough, or their deputies, shall grant any licence but all such licences must under be granted

within 3 days after the times appointed for the justices issuing the same.

Clerk of the peace, &c. refusing to sign and deliver such licences, forfeit 10l. to the party, with full costs of suit.

They are to make up, annually, lists of the persons licensed within their respective districts;

which are to be kept upon record, and signed by them;

and they are to transmit an attested copy thereof, before 1 Dec. annually, to the collector of the stamp duties at Edinburgh,

on forfeiture of 10l.

and if any person shall be wilfully omitted

or wrongfully inserted in such lists, the clerk is to forfeit 40s. for such omission,

under this act, at any other time than within three days following the days appointed by this, or any former act, for the justices of peace, or magistrates of royal boroughs, to grant the same.

XXX. And be it enacted by the authority aforesaid, That in case any clerk of the peace, or of any royal borough, or their deputies, shall, in either of the cases above expressed, refuse to sign and deliver such licence to any person applying for the same as aforesaid, each of them so offending shall forfeit and pay to each and every person to whom, or for whose behoof, such licence ought to have been delivered as aforesaid, the sum of ten pounds, with full costs of suit, to be sued for and recovered before the sheriff or Stewart court of the shire or stewartry within which the person so offending shall reside, in manner herein after directed.

XXXI. And be it further enacted by the authority aforesaid, That the clerk of the peace of each shire or stewartry, and the clerk of each royal borough respectively, shall be holden and obliged annually to make up a true and exact list, in a book or register to be kept for that purpose, of the names, additions, and places of abode, of all persons within their respective districts, to whom licences for retailing ale, beer, or other exciseable liquors, shall be delivered in pursuance of this or the aforesaid act; which list shall be signed in the book or register aforesaid, by the clerk of the peace of each shire or stewartry, or clerk of each royal borough, or their lawful deputies respectively, and shall be carefully preserved with the other records under their care; and the clerk of the peace of each shire or stewartry, and the clerk of each royal borough, and their deputies respectively, shall be holden and obliged, on or before the first day of *December* in this and every year, to transmit to the collector of the stamp duties at *Edinburgh*, an exact copy of such list, taken from the said book or register, duly attested and signed by such clerk or his deputy; and in case any clerk of the peace, or of any royal borough aforesaid, or their deputies, shall neglect or fail to make up and sign such list, in a book or register as above directed, or shall neglect or fail to transmit an exact copy of such list, as entered in the said book or register, to the collector of the stamp duties at *Edinburgh*, as above required, the person or persons offending shall, for every such offence, forfeit and pay the sum of ten pounds; to be sued for and recovered before the sheriff or Stewart court of the shire or stewartry within which the person so offending shall reside, in manner herein after directed; and in case any clerk of the peace, or clerk of any royal borough, or their deputies, shall wilfully omit to insert in the aforesaid register, or in the copy thereof to be transmitted as aforesaid, the name of any person who shall be licensed to retail ale, beer, or other exciseable liquors, within their several districts; or shall wilfully insert in such register, or copy thereof to be transmitted as aforesaid, the name of any person as licensed, who shall not have been so licensed; such clerk shall, for every such offence, forfeit and pay the sum of forty shillings for each

each person licensed, whose name shall be omitted to be inserted in the said register, or copy thereof to be transmitted as aforesaid; and five pounds for each person not licensed, whose name shall be inserted in such register, or copy thereof; to be sued for and recovered before the sheriff or steward court of the shire or stewartry within which the person so offending shall reside, in manner herein after directed.

and 5l. for such wrong insertion.

XXXII. And whereas persons may presume to keep ale houses, tippling houses, or victualling houses, or to sell ale, beer, or other exciseable liquors, by retail, without such licence as is hereby and by the above recited act required; be it enacted by the authority aforesaid, That every person in that part of *Great Britain* called *Scotland*, who, after the tenth day of *November*, one thousand seven hundred and sixty five, shall keep an ale house, tippling house, or victualling house, or shall sell ale, beer, or other exciseable liquors, by retail, except in fairs, without being licensed thereunto, according to the directions of this and the former act above recited, and shall be thereof convicted in manner herein after-mentioned; every such offender shall forfeit and pay, for the first offence, the sum of thirty shillings; for the second offence, the sum of forty shillings; and for the third, or any subsequent offence, the sum of five pounds; and shall, after the said third offence, be incapable of keeping an ale house, tippling house, or victualling house, or of selling ale beer, or other exciseable liquors, by retail, or of having any licence for such purpose thereafter; all which respective penalties and forfeitures, for selling ale, beer, or other exciseable liquors, by retail, without licence, shall and may be sued for and recovered before the sheriff or steward court, or before any two or more justices of the peace of the shire or stewartry, or the baillie court of any royal borough, within whose jurisdiction respectively the offender or offenders shall reside, by any person who shall inform, and sue, or prosecute, for the same.

Persons in Scotland selling ale, or other exciseable liquors, by retail, not being duly licensed,

forfeit, for the first offence, 30s. for the second, 40s. and for the third, or any subsequent offence, 5l. and are disqualified:

XXXIII. And be it further enacted by the authority aforesaid, That any person or persons sued or prosecuted for retailing ale, beer, or other exciseable liquors, without licence, may and shall be legally convicted thereof on their own confession, or on the oath of one credible witness, or upon evidence by the stock book, or other accounts kept by the gauger or officer of excise, which he is required to produce, attested by the oath of such gauger or officer, that the person so sued or prosecuted has been charged or surveyed as a victualler or retailer, and has been charged with the same duties of excise that victuallers and retailers are usually charged with, and pay, for ale, beer, and other exciseable liquors, within the period mentioned in the information or complaint.

Method of conviction in such cases.

XXXIV. And be it enacted by the authority aforesaid, That all penalties and forfeitures inflicted by this act, not otherwise provided for, may be sued for or prosecuted before the respective courts above appointed, within six months after committing the offence, and shall be payable, one moiety thereof to his Majesty,

General method of recovery, and distribution of the penalties and forfeitures.

tures in Scotland, where not otherwise provided for.

jeſty, his heirs, and ſucceſſors, and the other moiety thereof to any perſon or perſons who ſhall ſue or proſecute for the ſame; and may be recovered and levied either by the uſual execution of the law of *Scotland*, or by diſtreſs and ſale of the goods and chattles of the offender (rendering to him or her the overplus, after the charges of the ſaid diſtreſs and ſale ſhall be deducted) by a warrant ſigned by the judge or magiſtrate before whom ſuch offender ſhall be convicted, and which warrant ſhall contain power to enter houſes, and break open doors, in order to make ſuch diſtreſs effectual, and may be carried into execution without neceſſity of any previous intimation of the conviction; any thing in the aforeſaid act to the contrary notwithstanding.

Limitation as to the time of execution of warrants for diſtreſs, upon conviction of offenders.

The grounds of ſuch warrants to be preſerved on record.

Appeals to be made to the barons of the exchequer at Edinburgh;

and are to be lodged with the original proceedings. Appellant to give in his reaſons of appeal, and bond to proſecute, &c.

otherwiſe the judgment to ſtand good.

XXXV. Provided always, That no ſuch warrant for diſtreſs ſhall be carried into execution, till after the expiration of ſix days after the conviction of every ſuch offender; and the clerk or clerks of the reſpective courts aforeſaid, before whom any conviction for any of the offences aforeſaid ſhall proceed, ſhall, and they are hereby required, carefully to preſerve the whole grounds and warrants of every ſuch conviction amongſt the other records of ſuch court; and ſhall not be obliged to return or certify the ſame to any other court; any thing in the aforeſaid act to the contrary notwithstanding.

XXXVI. And whereas the appeal to the quarter ſeſſions allowed by the aforeſaid act, has been found inconvenient and improper, be it enacted by the authority aforeſaid, That from and after the tenth day of *November*, one thouſand ſeven hundred and ſixty five, it ſhall and may be lawful to any perſon or perſons who ſhall think him, her, or themſelves, aggrieved, by the ſentence or decree of any judge or magiſtrate convicting him, her, or them, of any of the offences aforeſaid deſcribed in this act, within three days after the date of ſuch decree or ſentence, to appeal to the barons of his Maſteſty's court of exchequer at *Edinburgh*; which appeal ſhall either be taken in open court in the preſence of the judge or magiſtrate who ſhall have pronounced the decree or ſentence appealed from, by a writing ſigned by the appellant or his procurator, or at the office of the clerk of ſuch court, by a writing ſigned as aforeſaid; all which appeals, the clerk of ſuch court ſhall carefully lodge and preſerve along with the proceedings in the original ſuit; and the perſon or perſons ſo appealing, ſhall, within ſix days after lodging ſuch appeal, give in to the clerk of the ſaid court his reaſons of appeal, and a bond with a ſufficient ſurety to proſecute the ſaid appeal with effect, and to pay ſuch coſts as ſhall be awarded againſt him, her, or them, in caſe the appeal ſhall be diſmiſſed, or the ſentence or decree appealed from, be affirmed; and which reaſons of appeal and bond, ſhall likewiſe be lodged and preſerved by the ſaid clerk along with the proceedings in the original ſuit; and in caſe the perſon or perſons ſo appealing, ſhall neglect to give in his reaſons of appeal and bond to proſecute the ſame as above required, the appeal ſhall be holden as paſſed from, and the ſentence or decree againſt which

which the appeal was taken, shall to all intents and purposes be- Where the
come final, and be carried into execution according to the di- reasons of
rections of this act; and in case the reasons of appeal and bond appeal shall
for prosecuting the same, shall be duly lodged as aforesaid, the be duly lodg-
clerk of the court appealed from, shall, and is hereby required ed, &c. the
within fourteen days after the date of such appeal, to transmit clerk of the
to the solicitor of the stamp duties at *Edinburgh*, a full extract of court is to
the whole proceedings in the original suit, and of the decree or transmit a
sentence following thereupon, and of the appeal, and reasons of copy of the
appeal, and bond for prosecuting the same, duly signed by him or original pro-
his lawful deputy, for which he shall be intitled to receive the ceedings and
ordinary fees of an extracted decree; and which extract the so- sentence to the
licitor of the stamp duties shall immediately lodge in the office solicitor of
of the King's remembrancer in the court of exchequer; and so the stamp
soon as such extract shall be so lodged, it shall and may be law- duties at
ful to either party, appellant or respondent, to apply to the ba- *Edinburgh*,
rons of the said court, or any one of them, as well out of term with the rea-
as in term time, in order to have a day appointed for hearing sons of appeal,
and determining such appeal; and the said barons, or any of and the bond,
them, shall accordingly appoint such day as they shall think &c.
proper, of which due notice shall be given by the party who applied to be lodged
for such day, to the other party in the said appeal, ten days in the office of
least before the day appointed for hearing and determining such the King's re-
appeal. membrancer,
&c.

XXXVII. And be it enacted by the authority aforesaid, That and such ap-
the said barons, or any one of them, shall, and he or they is or peal may be
are hereby impowered, as well out of term time as in term heard in or
time, to hear and determine such appeal, and to give such judge- out of term.
ment thereupon, as to them or him shall seem just; and to award Full costs to be
full costs of suit, in case the appeal shall be dismissed, or the allowed if the
sentence or decree appealed from shall be affirmed; which judge- appeal is dis-
ment shall be final to all intents and purposes, and subject to no missed, or the
other review whatsoever; and the said barons, or any one of sentence af-
them, who shall give such judgement, may and shall grant firmed;
warrant for levying the sum or sums awarded by such judgement, to be levied by
by distress and sale of the goods and chattels of the person or distress and
persons against whom such judgement shall be given, and his, sale.
her, or their surety or sureties, and for such other execution of
the law in the same way and manner as the inferior judge or
magistrate, before whom the original suit was brought, might
have done for levying any of the penalties inflicted by this act.

XXXVIII. And be it further enacted by the authority afore- Publick offi-
said, That all publick officers in *Great Britain*, who shall, from cers having in
time to time, have in their custody any books, papers, files, re- their custody
cords, remembrances, dockets, or proceedings, the sight or any books or
knowledge whereof may tend to the securing any of his Maje- papers, which
sty's stamp duties, or to the proof or discovery of any fraud or may tend to
omission in relation thereto, or to any of them, shall, at any secure the
seasonable time or times, permit and suffer any officer and offi- stamp duties,
cers thereunto authorized by the commissioners for the time be- or discover
ing appointed to manage those duties, or the major part of them, any fraud,
to the officer au- therein,
are to permit

thorized for
the purposes to
inspect, and
take notes
gratis;
on penalty of
50 l.

Stamps spoiled
before the
writings are
executed,

and for which
no considera-
tion has been
paid to the
attorney or
solicitor;

may be ex-
changed for
other stamps
of like value.

Penalty of
counterfeiting

to inspect and view all such books, files, records, remembrances, dockets, papers, and proceedings, and to take thereout such notes and memorandums as such officer or officers shall see necessary for the purposes last mentioned, without fee or reward; upon pain that every such publick officer who shall refuse or neglect to permit or suffer such view and inspection, shall, for every such refusal and neglect, forfeit the sum of fifty pounds.

XXXIX. And be it further enacted and declared by the authority aforesaid, That from and after the said fifth day of *July*, one thousand seven hundred and sixty five, it shall be lawful for all persons who shall at any time have in their custody or possession any stamped vellum, parchment, or paper, written or ingrossed upon, which shall be inadvertently and undesignedly spoiled, obliterated, or by any other means rendered unfit for the purpose intended, before the same is executed by any party or parties, and which, in either case, shall not have been used for any other purpose, or in any other manner whatsoever, nor any money, or other consideration, paid or given to the attorney, solicitor, or other person employed to transact the business intended to have been carried into execution by such writing or ingrossment, or to the writer or ingrosser thereof, for the duty or duties marked, stamped, or impressed thereon, to bring or send such stamped paper, vellum, or parchment, unto the said commissioners of the stamp duties at their head office in *London* or *Westminster*; and upon oath made to the satisfaction of the said commissioners (which oath the said commissioners, or any three or more of them, are hereby authorized to administer) that such stamped vellum, parchment, or paper, so written or ingrossed upon, or spoiled, obliterated, or by any other means rendered unfit for the purpose intended, hath not been executed by any party or parties, or used for any other purpose, or in any other manner whatsoever; and that no money, or other consideration, hath been paid or given for the duty or duties marked, stamped, or impressed thereupon (save and except the money first paid for such duty or duties to the said commissioners, or the receiver general of the stamp duties, or other proper officer appointed to collect and receive the same) the said commissioners are hereby required to stamp and mark, or cause to be stamped and marked, for the several persons who shall so bring and deliver any quantity of stamped vellum, parchment, or paper, so written or ingrossed upon, spoiled, obliterated, or by any other means rendered unfit for use or service, the like quantity of vellum, parchment, or paper, with the several and respective duties stamped, marked, or impressed on the vellum, parchment, or paper, so written or ingrossed upon, spoiled, obliterated, or by any other means rendered unfit for use or service, without demanding or taking, directly or indirectly, for the same, any sum of money or other consideration whatsoever.

XL. And be it further enacted by the authority aforesaid, That if any person or persons shall counterfeit or forge, or cause or procure to be counterfeited or forged, any seal, stamp, mark,

mark, plate, or device, which shall be provided, made, or used, any of the in pursuance of this act; or shall counterfeit or resemble the im-
 pression of the same upon any vellum, parchment, or paper, or upon any cards, or ace of spades, or jew, or wrapper, or any thread or paper inclosing any pack or parcel of cards, with an intent to defraud his Majesty, his heirs, or successors, of any of the said duties on vellum, parchment, or paper, or upon cards; or shall utter, vend, or sell, any vellum, parchment, or paper, or vending or any cards, ace of spades, or jew, or wrapper, with such counterfeit seal, stamp, mark, plate, or device thereupon, knowing the same to be counterfeit; or if any person whatsoever shall privately and fraudulently use any seal, stamp, mark, plate, or device, provided or used, or to be provided or used, in pursuance of this or any former act or acts of parliament, relating to the duties upon stamped vellum, parchment, and paper, and upon cards, so as thereby to defraud his Majesty, his heirs, or successors, of any duty payable by this or any such former act or acts of parliament; then every such person so offending, and being thereof convicted in due form of law, shall be adjudged a felon, and suffer death as in cases of felony, without benefit of clergy.

XLI. And be it further enacted by the authority aforesaid, That all penalties and forfeitures inflicted, imposed, or to incur, by this act, not herein before otherwise disposed of, shall go and be paid, the one moiety thereof to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform and sue for the same, in any court of record, with his or their full costs of suit, by action of debt, bill, plaint, or information, wherein no essoin, protection, or wager of law, or any more than one imparlance shall be allowed.

XLII. And be it further enacted by the authority aforesaid, That all powers, provisions, articles, clauses, distribution of penalties and forfeitures, and all other matters and things, prescribed or appointed by any former act or acts of parliament relating to the duties on vellum, parchment, and paper, on which any admission into any corporation or company, or policy of assurance, shall be ingrossed, written, or printed, and not hereby altered, shall be in full force and effect, with relation to the duties hereby imposed, and shall be applied and put in execution, for the raising, levying, collecting, and securing, the said new duties hereby imposed according to the true intent and meaning of this act, as fully, to all intents and purposes, as if the same had severally and respectively been hereby enacted with relation to the said new duties.

XLIII. Provided always, and it is hereby enacted by the authority aforesaid, That all the money arising by the said duty by this act charged and imposed, upon the entry, minute, or memorandum, of any admission into any corporation or company, shall be issued and applied to such and the same uses as the said former duties were made applicable; and that all the money arising

and the additional duty of 20 s. on policies of assurance, to be applied as the former duties.

arising by the additional duty of twenty shillings by this act charged and imposed on policies of assurance, by which the properties of any number of persons in any ship, cargo, or both, not exceeding in the whole the sum of one hundred pounds, shall be assured; shall be issued and applied to such and the same uses, as the former duties upon policies of assurance are applicable.

General issue.

XLIV. And be it further enacted by the authority aforesaid, That in case any action, suit, or other prosecution, shall be had, brought, or prosecuted, against any person or persons, for or by reason of any act, matter, or thing, by him, her, or them, done or committed, by virtue or in pursuance of this act; that then, in every such case, the action, suit, or prosecution, shall be laid and prosecuted in the county or city where the fact was committed, and not elsewhere; and that, in every such action, suit, or prosecution, the defendant or defendants may plead the general issue, and give this act, and any other act or acts of parliament, and any other matter or thing, in evidence; and in case there shall be a verdict or verdicts therein for the defendant or defendants, or judgement therein shall be given for the defendant or defendants, or the plaintiff or plaintiffs, prosecutor or prosecutors, shall become nonsuit, or the plaintiff or plaintiffs, prosecutor or prosecutors, shall discontinue such action or suit; that then, and in every such case, the defendant and defendants, in every such action, suit, or prosecution, shall recover his, her, or their, treble costs.

Treble costs.

C A P. XLVII.

An act for encreasing the fund for payment of the sums of money directed, by an act made in the thirty second year of the reign of his late majesty King George the Second, to be applied in augmentation of the salaries of the puisne judges in the court of King's Bench, the judges in the court of Common Pleas, the barons of the coif in the court of Exchequer at Westminster, and the justices of Chester, and the great sessions for the counties in Wales, for the time being; and for applying certain sums in augmentation of the salaries of the said judges and justices, and of the judges in the courts of Session and Exchequer in Scotland, for a certain time previous to the commencement of the augmentations established by the said act.

Preamble, reciting clause in act 32 Geo. 2.

WHEREAS by an act made in the thirty second year of the reign of his late majesty King George the Second, intituled, An act for augmenting the salaries of the puisne judges in the court of King's bench; the judges of the court of Common Pleas, the barons of the coif in the court of Exchequer at Westminster, the judges in the courts of session, and exchequer in Scotland, and justices of Chester, and the great sessions for the counties in Wales; it