

Day of July One thousand eight hundred and fifteen, all the Bounties and Allowances in and by the said recited Act and the said Schedule marked (E.) thereto annexed, specified, and thereby granted, allowed and made payable, upon the Exportation from *Ireland* of any printed, painted, stained, stamped or dyed Calico or Cotton, or Cotton mixed with Linen as aforesaid, shall cease and determine, and shall be and the same are hereby repealed, and shall no longer be paid or payable; any thing in the said recited Act, or the said Schedule thereto annexed, or in any other Act or Acts in force in *Ireland*, to the contrary in any wise notwithstanding. in part repealed.

## C A P. CLXXXIV.

An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in *Great Britain*; and for granting other Duties in lieu thereof. [11th July 1815.]

Most Gracious Sovereign,

WHEREAS it is expedient to grant certain additional Stamp Duties towards raising the necessary Supplies to defray Your Majesty's Public Expences, and making such permanent Addition to the Public Revenue as shall be equal to the increased annual Charge, occasioned by the Funding of Exchequer Bills, and by any Loan made pursuant to any Act or Acts passed or to be passed for that Purpose, in this Session of Parliament; and it is also expedient to consolidate the additional with the existing Duties; We Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* and *Ireland* in Parliament assembled, have resolved to grant unto Your Majesty the several Duties hereinafter mentioned; and do most humbly 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 all the Duties granted by the Act passed in the Forty eighth Year of His Majesty's Reign, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or 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*; and also the Duties on Licences for using and exercising the Trade or Business of a Pawnbroker, granted by the Act passed in the Forty fourth Year of His Majesty's Reign, intituled *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment and Paper, in Great Britain, and to grant new additional Duties in lieu thereof*; and also the Duties granted by an Act passed in the Fiftieth Year of His Majesty's Reign, on Policies of Insurance of Property in the *West Indies* or elsewhere beyond the Seas, from Loss by Fire; shall cease and determine from and after the Thirty first Day of *August* One thousand eight hundred and fifteen; and that the yearly *Per Centage* Duty on Insurances from Loss by Fire granted by the said Act, passed in the Forty fourth Year of His Majesty's Reign, shall cease and determine from and after the Twenty eighth Day of *September* One thousand eight hundred and fifteen; save and except such of the said respective Duties, or so much and such Part or Parts thereof respectively, as shall have become due or payable before or upon those Days, and remain in arrear or unpaid afterwards; and also save and except so much and such Part or Parts as shall remain to be paid of any Duties in respect of Legacies given by way of Annuity, or so that the Value thereof cannot be ascertained at once where Part of such Duties shall have been paid, or have become payable before or upon the said Thirty first Day of *August*; all which Duties or Parts of Duties so in arrear or remaining to be paid as aforesaid, shall be recoverable by the same ways and means, and with such and the same Penalties, and in such and the same manner, in all respects, as if this Act had not been made.

II. And be it further enacted, That there shall be raised, levied and paid unto and for the Use of His Majesty, his Heirs and Successors, in and throughout the Whole of *Great Britain*, for and in respect of the several Instruments, Matters and Things, mentioned and described in the Schedule hereunto annexed (except those standing under the Head of Exemptions) or for or in respect of the Vellum, Parchment or Paper, upon which such Instruments, Matters and Things or any of them shall be written or printed, the several Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the same Schedule; and that the yearly *Per Centage* Duty on Insurances from Loss by Fire therein mentioned, shall commence and take place from and after the Twenty eighth Day of *September* One thousand eight hundred and fifteen; and that all the other Duties therein mentioned, shall commence and take place from and after the Thirty first Day of *August* One thousand eight hundred and fifteen; and that the said Schedule, and all the Provisions, Regulations and Directions therein contained, with respect to the said Duties, and the Instruments, Matters and Things charged therewith, shall be deemed and taken to be Part of this Act, and shall be read and construed as if the same had been inserted herein at this Place, and shall be applied, observed and put in Execution accordingly.

III. And be it further enacted, That the Duties hereby granted, shall be under the Care and Management of the Commissioners for the time being appointed and authorized by His Majesty, his Heirs or Successors, to manage the Duties on Stamped Vellum, Parchment and Paper in *Great Britain*; which said Commissioners (who shall be called "The Commissioners of Stamps in *Great Britain*") and the major Part of them, are hereby empowered and required to provide proper and sufficient Stamps or Dies for expressing and denoting the several Duties hereby granted, or the Amount thereof in the case of *Per Centage* Duties (except those on Legacies and Successions to Personal Estate, and the yearly Duties on Fire Insurances) upon the Vellum, Parchment or Paper chargeable therewith, and for expressing and denoting the Rate *per Cent.* of the Legacy

Duties granted by 48 G. 3. c. 149.

44 G. 3. c. 98. Sch. (A.)

50 G. 3. c. 35. § 2.

44 G. 3. c. 98. Sch. (B.) made to cease. Exceptions.

Duties specified in Schedule annexed levied.

Duties when to commence.

Schedule deemed Part of Act.

Duties under Management of Commissioners of Stamps, who are to provide Stamps, &c.

Duties upon the Receipts and Discharges to be given for Legacies and Shares of Personal Estate, and for otherwise denoting or testifying the Payment of any Duty or Duties hereby granted, where necessary; and to alter and renew such Stamps or Dies from time to time as Occasion shall require; and also to employ such Officers and Persons under them, and to do all such other Acts and Things as shall be deemed necessary or expedient for effectually raising and collecting the Duties hereby granted, and for putting this Act into Execution, in the like and in as full and ample manner as they or any former Commissioners are or have been authorized to do for the raising and collecting of any former Stamp Duties, or for putting into Execution any Act or Acts of Parliament relating thereto.

Old Stamps used to denote Duties; and Two or more Stamps to denote one Duty, till single Stamp provided. Stamps bearing Name of any other Instrument, not used. Paper, &c. stamped with former Duties used for Instruments charged with Duties of same Amount.

Except Stamps bearing Name of Instrument.

Stamped Paper, &c. rendered useless by Act, exchanged or additional Stamps.

Forging, &c. Stamps, &c.

Death.

Powers, &c. of former Acts extended to Act.

IV. And be it further enacted, That it shall be lawful for the said Commissioners to use any of the Stamps or Dies heretofore provided to denote any former Stamp Duties, for the Purpose of expressing and denoting any of the Duties hereby granted of the same Amount, and also to use Two or more Stamps or Dies for denoting the Amount of any One Duty hereby granted, as Occasion may require, until a single Stamp or Die shall be provided for that Purpose; and that all Instruments which shall be stamped with Two or more Stamps, for denoting the Amount of any single Duty charged or chargeable thereon, shall be as valid as if the same had been stamped with a single Stamp for denoting such Duty; but no Stamp appropriated to denote the Duty charged on any particular Instrument, and bearing the Name of such Instrument on the Face thereof, shall be used for denoting any other Duty of the same Amount, or if so used, the same shall be of no Avail.

V. And be it further enacted, That it shall be lawful for the said Commissioners to issue for the supply of the Country, any Vellum, Parchment or Paper, which shall have been stamped for denoting any Duties hereby repealed, to be used for any of the Instruments hereby charged with Duties of the same Amount, and also, if deemed expedient, to cause any such Vellum, Parchment or Paper, to be stamped with any additional Stamp or Stamps, in order to make up the Amount of the increased Duty hereby charged on any of the Instruments for which such Vellum, Parchment or Paper, shall have been originally intended, and thereupon to issue the same to be used for such Instruments, or for any other Instruments charged with the same Amount of Duty; and it shall also be lawful for any Persons having in their Possessions any Vellum, Parchment or Paper, stamped with any of the Duties repealed by this Act, or by the aforesaid Act of the Forty fourth or Forty eighth Year of His Majesty's Reign, and not already made use of, to use the same for any of the Instruments hereby charged with Duties of the same Amount: Provided always, that no Vellum, Parchment or Paper, bearing a Stamp appropriated by Name to any particular Instrument, shall be used for any other Purpose, or if so used, the same shall be of no Avail.

VI. And be it further enacted, That it shall be lawful for all Persons having in their Possession any Stamped Vellum, Parchment or Paper, not made use of, and which by the Operation of this Act shall have been rendered unfit for the Instruments for which the same was originally designed, to send the same to the Head Office of Stamps, at any time within Twelve Calendar Months from the said Thirty first Day of August, and it shall be lawful for the said Commissioners to cause the same to be cancelled, and to deliver out in lieu thereof other Stamps of the same Kind and Description, as near as may be, and of equal Value on the Whole with the Stamps so returned; or otherwise at their Discretion to cause any additional Stamp or Stamps to be impressed on any such Vellum, Parchment or Paper, to make up the full Amount of the Duty hereby charged on the Instruments for which the same was designed, on Payment of the Duty or Duties denoted by such additional Stamp or Stamps.

VII. And be it further enacted, That if any Person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any Stamp or Die, or any Part of any Stamp or Die, which shall have been provided, made or used, in pursuance of this Act, or in pursuance of any former Act or Acts, relating to any Stamp Duty or Duties, or shall forge, counterfeit or resemble, or cause or procure to be forged, counterfeited or resembled, the Impression or any Part of the Impression of any such Stamp or Die as aforesaid, upon any Vellum, Parchment or Paper, or shall stamp or mark, or cause or procure to be stamped or marked, any Vellum, Parchment or Paper, with any such forged or counterfeited Stamp or Die, or Part of any Stamp or Die as aforesaid, with Intent to defraud His Majesty, his Heirs or Successors, of any of the Duties hereby granted, or any Part thereof; or if any Person shall utter or sell or expose to Sale any Vellum, Parchment or Paper, having thereupon the Impression of any such forged or counterfeited Stamp or Die, or Part of any Stamp or Die, or any such forged, counterfeited or resembled Impression or Part of Impression as aforesaid, knowing the same respectively to be forged, counterfeited or resembled; or if any Person shall privately and secretly use any Stamp or Die which shall have been so provided, made or used as aforesaid, with Intent to defraud His Majesty, his Heirs or Successors, of any of the said Duties or any Part thereof; or if any Person shall fraudulently cut, tear or get off, or cause or procure to be cut, torn or got off, the Impression of any Stamp or Die which shall have been provided, made or used in pursuance of this or any former Act, for expressing or denoting any Duty or Duties under the Care and Management of the Commissioners of Stamps, or any Part of such Duty or Duties, from any Vellum, Parchment or Paper whatsoever, with Intent to use the same for or upon any other Vellum, Parchment or Paper, or any Instrument or Writing charged or chargeable with any of the Duties hereby granted; then and in every such case every Person so offending, and every Person knowingly and wilfully aiding, abetting or assisting any Person or Persons in committing any such Offence as aforesaid, and being thereof lawfully convicted, shall be adjudged guilty of Felony, and shall suffer Death as a Felon without Benefit of Clergy.

[See 52 G. 3. c. 143. § 7.]

VIII. And be it further enacted, That all the Powers, Provisions, Clauses, Regulations and Directions, Fines, Forfeitures, Pains and Penalties, contained in and imposed by the several Acts of Parliament relating to the Duties hereby repealed, and the several Acts of Parliament relating to any prior Duties of the same

Kind or Description, shall be of full force and effect with respect to the Duties hereby granted, and to the Vellum, Parchment and Paper, Instruments, Matters and Things, charged or chargeable therewith, as far as the same are or shall be applicable, in all cases not hereby expressly provided for, and shall be observed, applied, enforced and put in Execution for the raising, levying, collecting and securing of the said Duties hereby granted and otherwise relating thereto, so far as the same shall not be superseded by, and shall be consistent with the express Provisions of this Act, as fully and effectually to all Intents and Purposes, as if the same had been herein repeated and specially enacted with reference to the said Duties hereby granted.

IX. And be it further enacted, That the Provisions and Regulations of former Acts relating to Agreements, shall be applied only to such Agreements as are hereby charged with a Duty of One Pound; and that the Agreements hereby charged with a Duty of One Pound Fifteen Shillings shall be subject and liable to the same Provisions and Regulations as Deeds hereby charged with a like Duty.

X. And be it further enacted, That, from and after the passing of this Act, all Instruments for or upon which any Stamp or Stamps shall have been used of an improper Denomination or Rate of Duty, but of equal or greater Value in the whole with or than the Stamp or Stamps which ought regularly to have been used thereon, shall nevertheless be deemed valid and effectual in the Law; except in cases where the Stamp or Stamps used on such Instruments shall have been specially appropriated to any other Instrument, by having its Name on the Face thereof.

XI. And be it further enacted, That if any Person or Persons shall make, sign or issue, or cause to be made, signed or issued, or shall accept or pay, or cause or permit to be accepted or paid, any Bill of Exchange, Draft or Order, or Promissory Note for the Payment of Money, liable to any of the Duties imposed by this Act, without the same being duly stamped for denoting the Duty hereby charged thereon, he, she or they shall, for every such Bill, Draft, Order or Note, forfeit the Sum of Fifty Pounds.

XII. And be it further enacted, That if any Person or Persons shall make and issue, or cause to be made and issued, any Bill of Exchange, Draft or Order, or Promissory Note for the Payment of Money, at any time after Date or Sight, which shall bear Date subsequent to the Day on which it shall be issued, so that it shall not in fact become payable in Two Months, if made payable after Date, or in Sixty Days, if made payable after Sight, next after the Day on which it shall be issued, unless the same shall be stamped for denoting the Duty hereby imposed on a Bill of Exchange and Promissory Note for the Payment of Money at any time exceeding Two Months after Date, or Sixty Days after Sight, he, she or they shall, for every such Bill, Draft, Order or Note, forfeit the Sum of One hundred Pounds.

XIII. And, for the more effectually preventing of Frauds and Evasions of the Duties hereby granted on Bills of Exchange, Drafts or Orders for the Payment of Money, under Colour of the Exemption in favour of Drafts or Orders upon Bankers or Persons acting as Bankers, contained in the Schedule hereunto annexed, be it further enacted, That if any Person or Persons shall, after the Thirty first Day of August One thousand eight hundred and fifteen, make and issue, or cause to be made and issued, any Bill, Draft or Order, for the Payment of Money to the Bearer on Demand, upon any Banker or Bankers, or any Person or Persons acting as a Banker or Bankers, which shall be dated on any Day subsequent to the Day on which it shall be issued, or which shall not truly specify and express the Place where it shall be issued, or which shall not in every respect fall within the said Exemption, unless the same shall be duly stamped as a Bill of Exchange according to this Act, the Person or Persons so offending shall, for every such Bill, Draft or Order, forfeit the Sum of One hundred Pounds; and if any Person or Persons shall knowingly receive or take any such Bill, Draft or Order, in Payment of or as a Security for the Sum therein mentioned, he, she or they shall, for every such Bill, Draft or Order, forfeit the Sum of Twenty Pounds; and if any Banker or Bankers, or any Person or Persons acting as a Banker, upon whom any such Bill, Draft or Order, shall be drawn, shall pay, or cause or permit to be paid, the Sum of Money therein expressed, or any Part thereof, knowing the same to be post dated, or knowing that the Place where it was issued is not truly specified and set forth therein, or knowing that the same does not in any other respect fall within the said Exemption, then the Banker or Bankers, or Person or Persons so offending, shall, for every such Bill, Draft or Order, forfeit the Sum of One hundred Pounds, and moreover shall not be allowed the Money so paid or any Part thereof, in Account against the Person or Persons, by or for whom such Bill, Draft or Order, shall be drawn, or his, her or their Executors or Administrators, or his, her or their Assignees or Creditors in case of Bankruptcy or Insolvency, or any other Person or Persons claiming under him, her or them.

XIV. And be it further enacted, That, from and after the Thirty first Day of August One thousand eight hundred and fifteen, it shall be lawful for any Banker or Bankers, or other Person or Persons, who shall have made and issued any Promissory Notes for the Payment to the Bearer on Demand, of any Sum of Money not exceeding One hundred Pounds each, duly stamped according to the Directions of this Act, to re-issue the same from time to time, after Payment thereof, as often as he, she or they, shall think fit, without being liable to pay any further Duty in respect thereof; and that all Promissory Notes, so to be re-issued as aforesaid, shall be good and valid, and as available in the Law, to all Intents and Purposes, as they were upon the first issuing thereof.

XV. And be it further enacted, That no Promissory Note for the Payment to the Bearer on Demand, of any Sum of Money not exceeding One hundred Pounds, which shall have been made and issued by any Bankers or other Persons in Partnership, and for which the proper Stamp Duty shall have been once paid according to the Provisions of this Act, shall be deemed liable to the Payment of any further Duty, although the same shall be re-issued by and as the Note of some only of the Persons who originally made and issued the same, or by and as the Note of any One or more of the Persons who originally made and issued the same, and any other Person or Persons in Partnership with him or them jointly; nor although such Note if made payable

Provisions of former Acts, respecting Agreements, applied only to those charged with 1l.

Instruments having wrong Stamps, but of sufficient Value, valid.

Exception. Making, &c. Bills of Exchange, &c. not duly stamped. Penalty.

Post dating Bills of Exchange, &c.

Penalty.

Issuing unstamped Drafts on Bankers, without specifying Place where issued, or if post dated.

Penalty. Receiving, &c. such Drafts. Penalty. Bankers paying them.

Penalty.

Promissory Notes to Bearer on Demand, not exceeding 100l. re-issued by original Makers, without further Duty.

Such Notes not liable to further Duty, though re-issued by certain Persons not strictly the original Makers.

at

at any other than the Place where drawn, shall be re-issued with any Alteration therein only of the House or Place at which the same shall have been at first made payable.

Notes re-issuable under 48 G. 3. c. 149. or 53 G. 3. c. 108. to continue re-issuable till End of Three Years from Date.

In what case Bankers issuing Promissory Notes. Penalty.

Notes with printed Dates, prior to Aug. 31. 1813, re-issuable till Aug. 31. 1816. 48 G. 3. c. 149.

Issuing Notes with printed Dates for first time.

Penalty.

Issuing Notes in future with printed Dates.

Penalty.

Notes re-issuable for limited Period cancelled on Payment afterwards; and Notes not re-issuable, cancelled immediately on Payment. Re-issuing Notes, &c. Not cancelling Notes, &c.

Penalty.

Re-issuing contrary to Act further Duty.

Taking Notes, &c. re-issued contrary to Act.

Penalty.

Notes and Bills of Bank of England exempt from Stamp Duty.

48 G. 3. c. 149. § 15. made to cease.

XVI. And be it further enacted, That all Promissory Notes for the Payment to the Bearer on Demand, of any Sum of Money, which shall have been actually and *bona fide* issued and in Circulation, before or upon the said Thirty first Day of *August* One thousand eight hundred and fifteen, duly stamped according to the aforesaid Act of the Forty eighth Year of His Majesty's Reign, and which shall then be re-issuable within the Intent and Meaning of that Act, or of an Act passed in the Fifty third Year of His Majesty's Reign, for altering, explaining and amending the said former Act, with regard to the Duties on re-issuable Promissory Notes, shall continue to be re-issuable until the Expiration of Three Years from the Date thereof respectively, but not afterwards, without Payment of any further Duty for the same; and if any Banker or Bankers, or other Person or Persons, shall at any time after the said Thirty first Day of *August*, issue or cause to be issued for the first time, any Promissory Note for the Payment of Money to the Bearer on Demand, bearing Date before or upon that Day, he, she or they, shall, for every such Promissory Note, forfeit the Sum of Fifty Pounds.

XVII. Provided always, and, in regard that certain Bankers in *Scotland* have issued Promissory Notes for the Payment to the Bearer on Demand, of a Sum not exceeding Two Pounds and Two Shillings each, with the Dates thereof printed therein, and many such Notes have been but recently issued for the first time, although they may appear by the Date to be of more than Three Years' standing, be it further enacted, That all such Promissory Notes as last mentioned, which shall have been actually and *bona fide* issued and in Circulation before or upon the said Thirty first Day of *August* One thousand eight hundred and fifteen duly stamped according to the said Act of the Forty eighth Year of His Majesty's Reign, and which shall bear a printed Date prior to the Thirty first Day of *August* One thousand eight hundred and thirteen, shall continue to be re-issuable until the Thirty first Day of *August* One thousand eight hundred and sixteen, but not afterwards, without Payment of any further Duty for the same; and if any Banker or Bankers, or other Person or Persons, shall at any time after the said Thirty first Day of *August* One thousand eight hundred and fifteen, issue or cause to be issued, for the first time, any such Promissory Note, bearing a printed Date prior to the said Thirty first Day of *August* One thousand eight hundred and thirteen, he or they shall for every Promissory Note so issued, forfeit the Sum of Fifty Pounds.

XVIII. And be it further enacted, That, from and after the Thirty first Day of *August* One thousand eight hundred and fifteen, it shall not be lawful for any Banker or Bankers, or other Person or Persons, to issue any Promissory Note for the Payment of Money to the Bearer on Demand, liable to any of the Duties imposed by this Act, with the Date printed therein; and if any Banker or Bankers, or other Person or Persons, shall issue or cause to be issued any such Promissory Note with the Date printed therein, he or they shall, for every Promissory Note so issued, forfeit the Sum of Fifty Pounds.

XIX. And be it further enacted, That all Promissory Notes hereby allowed to continue re-issuable for a limited Period, but not afterwards, shall upon the Payment thereof at any time after the Expiration of such Period, and all Promissory Notes, Bills of Exchange, Drafts or Orders for Money, not hereby allowed to be re-issued, shall, upon any Payment thereof, be deemed and taken respectively to be thereupon wholly discharged, vacated and satisfied, and shall be no longer negotiable or available in any manner whatsoever, but shall be forthwith cancelled by the Person or Persons paying the same; and if any Person or Persons shall re-issue or cause or permit to be re-issued, any Promissory Note hereby allowed to be re-issued for a limited Period as aforesaid, at any time after the Expiration of the Term or Period allowed for that Purpose; or if any Person or Persons shall re-issue or cause or permit to be re-issued any Promissory Note, Bill of Exchange, Draft or Order for Money, not hereby allowed to be re-issued at any time after the Payment thereof; or if any Person or Persons paying or causing to be paid any such Note, Bill, Draft or Order as aforesaid, shall refuse or neglect to cancel the same, according to the Directions of this Act, then and in either of those cases, the Person or Persons so offending, shall for every such Note, Bill, Draft or Order as aforesaid, forfeit the Sum of Fifty Pounds; and in case of any such Note, Bill, Draft or Order, being re-issued contrary to the Intent and Meaning of this Act, the Person or Persons re-issuing the same, or causing or permitting the same to be re-issued, shall also be answerable and accountable to His Majesty, his Heirs and Successors, for a further Duty in respect of every such Note, Bill, Draft or Order, of such and the same Amount as would have been chargeable thereon, in case the same had been then issued for the first time, and so from time to time as often as the same shall be so re-issued; which further Duty shall and may be sued for and recovered accordingly, as a Debt to His Majesty, his Heirs and Successors; and if any Person or Persons shall receive or take any such Note, Bill, Draft or Order, in Payment of or as a Security for the Sum therein expressed, knowing the same to be re-issued contrary to the Intent and Meaning of this Act, he, she or they shall, for every such Note, Bill, Draft or Order, forfeit the Sum of Twenty Pounds.

XX. And be it further enacted, That all Promissory Notes and Bank Post Bills, which shall be issued by the Governor and Company of the Bank of *England*, from and after the said Thirty first Day of *August* One thousand eight hundred and fifteen, shall be freed and exempted from all the Duties hereby granted; and that it shall be lawful for the said Governor and Company to re-issue any of their Notes after Payment thereof, as often as they shall think fit.

XXI. And be it further enacted, That the Composition payable by the said Governor and Company of the Bank of *England* for the Stamp Duties on their Promissory Notes and Bank Post Bills, under the aforesaid Act of the Forty eighth Year of His Majesty's Reign, shall cease from the Fifth Day of *April* last; and that the said Governor and Company shall deliver to the said Commissioners of Stamps, within One Calendar Month after the passing of this Act, and afterwards on the First Day of *May* in every Year whilst the present

present Stamp Duties shall remain in force, a just and true Account, verified by the Oath of their Chief Accountant, of the Amount or Value of all their Promissory Notes and Bank Post Bills in Circulation, on some given Day in every Week, for the Space of Three Years preceding the Sixth Day of April in the Year in which the Account shall be delivered, together with the average Amount or Value thereof according to such Account; and that the said Governor and Company shall pay into the Hands of the Receiver General of the Stamp Duties in Great Britain, as a Composition for the Duties which would otherwise have been payable for their Promissory Notes and Bank Post Bills issued within the Year, reckoning from the Fifth Day of April preceding the Delivery of the said Account, the Sum of Three thousand five hundred Pounds for every Million, and after that Rate for Half a Million, but not for a less Sum than Half a Million, of the said average Amount or Value of their said Notes and Bank Post Bills in Circulation; and that One Half Part of the Sum so to be ascertained as aforesaid for each Year's Composition, shall be paid on the First Day of October, and the other Half on the First Day of April next after the Delivery of such Account as aforesaid.

Account of  
Notes, &c.

Bank of England  
to pay Composition  
for Duties  
on Bills and  
Notes.

XXII. Provided always, and be it further enacted, That upon the said Governor and Company resuming their Payments in Cash, a new Arrangement for the Composition for the Stamp Duties, payable on their Promissory Notes and Bank Post Bills, shall be submitted to Parliament.

Composition  
made, when  
Bank resume  
Cash Payments.

XXIII. And be it further enacted, That from and after the Thirty first Day of August One thousand eight hundred and fifteen, it shall be lawful for the Governor and Company of the Bank of Scotland, and the Royal Bank of Scotland, and the British Linen Company in Scotland respectively, to issue their Promissory Notes for the Sums of One Pound, One Guinea, Two Pounds and Two Guineas, payable to the Bearer on Demand, on unstamped Paper, in the same manner as they were authorized to do by the aforesaid Act of the Forty eighth Year of His Majesty's Reign; they the said Governor and Company of the Bank of Scotland, and the Royal Bank of Scotland, and British Linen Company, respectively giving such Security, and keeping and producing true Accounts of all the Notes so to be issued by them respectively, and accounting for and paying the several Duties payable in respect of such Notes, in such and the same manner, in all respects, as is and are prescribed and required by the said last mentioned Act, with regard to the Notes thereby allowed to be issued by them on unstamped Paper, and also to re-issue such Promissory Notes respectively, from time to time after the Payment thereof, as often as they shall think fit.

The Bank and  
Royal Bank of  
Scotland, and  
British Linen  
Company, may  
issue small Notes  
on unstamped  
Paper, account-  
ing for Duties.  
48 G. 3. c. 149.  
§ 16.

XXIV. And be it further enacted, That, from and after the Tenth Day of October One thousand eight hundred and fifteen, it shall not be lawful for any Banker or Bankers, or other Person or Persons (except the Governor and Company of the Bank of England), to issue any Promissory Notes for Money payable to the Bearer on Demand, hereby charged with a Duty and allowed to be re-issued as aforesaid, without taking out a Licence yearly for that Purpose; which Licence shall be granted by Two or more of the said Commissioners of Stamps for the time being, or by some Person authorized in that behalf by the said Commissioners, or the major Part of them, on Payment of the Duty charged thereon in the Schedule hereunto annexed; and a separate and distinct Licence shall be taken out, for or in respect of every Town or Place where any such Promissory Notes shall be issued by, or by any Agent or Agents for or on account of, any Banker or Bankers or other Person or Persons; and every such Licence shall specify the proper Name or Names and Place or Places of Abode of the Person or Persons, or the proper Name and Description of any Body Corporate, to whom the same shall be granted, and also the Name of the Town or Place where, and the Name of the Bank, as well as the Partnership, or other Name, Style or Firm under which such Notes are to be issued; and where any such Licence shall be granted to Persons in Partnership, the same shall specify and set forth the Names and Places of Abode of all the Persons concerned in the Partnership, whether all their Names shall appear on the Promissory Notes to be issued by them, or not; and in Default thereof such Licence shall be absolutely void; and every such Licence which shall be granted between the Tenth Day of October and the Eleventh Day of November in any Year, shall be dated on the Eleventh Day of October; and every such Licence, which shall be granted at any other time, shall be dated on the Day on which the same shall be granted; and every such Licence respectively shall have Effect and continue in force from the Day of the Date thereof until the Tenth Day of October following, both inclusive.

Re-issuable  
Notes not issued  
by Bankers or  
others, without  
Licence.  
Regulations re-  
specting Li-  
cences.

XXV. Provided always, and be it further enacted, That no Banker or Bankers, Person or Persons, shall be obliged to take out more than Four Licences in all for any Number of Towns or Places in Scotland; and in case any Banker or Bankers, Person or Persons shall issue such Promissory Notes as aforesaid, by themselves or their Agents, at more than Four different Towns or Places in Scotland, then after taking out Three distinct Licences for Three of such Towns or Places, such Banker or Bankers, Person or Persons shall be entitled to have all the rest of such Towns or Places included in a Fourth Licence.

No Banker to  
take out more  
than Four Li-  
cences for any  
Number of  
Towns in Scot-  
land.

XXVI. Provided also, and be it further enacted, That where any Banker or Bankers, Person or Persons applying for a Licence under this Act, would under the said Act of the Forty eighth (a) Year of His Majesty's Reign have been entitled to have Two or more Towns or Places in England, included in One Licence, if this Act had not been made, such Banker or Bankers, Person or Persons, shall have and be entitled to the like Privilege under this Act.

In what case  
several Towns  
included in one  
Licence.

(a) [48 G. 3. c. 149. § 17.]

XXVII. And be it further enacted, That the Banker or Bankers, or other Person or Persons applying for any such Licence as aforesaid, shall produce and leave with the proper Officer, a Specimen of the Promissory Notes proposed to be issued by him or them, to the Intent that the Licence may be framed accordingly; and if any Banker or Bankers, or other Person or Persons (except the said Governor and Company of the Bank of England) shall issue or cause to be issued by any Agent, any Promissory Note for Money payable to the Bearer on Demand, hereby charged with a Duty, and allowed to be re-issued as aforesaid, without being licensed so to do in the manner aforesaid, or at any other Town or Place, or under any other Name, Style or Firm,

On applying for  
Licences Speci-  
mens of Notes  
delivered.  
Issuing Notes  
without Licence.

Penalty.

Licences to continue in force notwithstanding Alteration in Partnerships. Promissory Notes made out of G. B. not negotiable unless stamped.

Circulating, &c. such Notes, &c.

Penalty. Proviso for Ireland.

Conveyances of Property contracted to be sold before April 12. 1808, exempted from ad valorem Duty.

Releases, &c. of Annuities, &c. exempted from ad valorem Duty on Repurchase.

Duty on Fire Insurances collected by Companies undertaking same. 22 G. 3. c. 48.

Quarterly Accounts rendered by Insurance Companies, containing certain Particulars.

Affidavit.

22 G. 3. c. 48. Account not delivered, &c.

Penalty.

Firm, than shall be specified in his or their Licence, the Banker or Bankers, or other Person or Persons so offending, shall, for every such Offence, forfeit the Sum of One hundred Pounds.

XXVIII. And be it further enacted, That where any such Licence as aforesaid shall be granted to any Persons in Partnership, the same shall continue in force for the issuing of Promissory Notes duly stamped, under the Name, Style or Firm therein specified, until the Tenth Day of *October* inclusive following the Date thereof, notwithstanding any Alteration in the Partnership.

XXIX. And be it further enacted, That, from and after the passing of this Act, Promissory Notes for the Payment of Money to the Bearer on Demand, made out of *Great Britain*, or purporting to be made out of *Great Britain*, or purporting to be made by or on the behalf of any Person or Persons resident out of *Great Britain*, shall not be negotiable or be negotiated, or circulated or paid in *Great Britain*, whether the same shall be made payable in *Great Britain*, or not, unless the same shall have paid such Duty, and be stamped in such manner, as the Law requires for Promissory Notes of the like Tenor and Value made in *Great Britain*; and if any Person or Persons shall circulate or negotiate, or offer in Payment, or shall receive or take in Payment any such Promissory Note, or shall demand or receive Payment of the Whole or any Part of the Money mentioned in such Promissory Note, from or on account of the Drawer thereof, in *Great Britain*, the same not being duly stamped as aforesaid; or if any Person or Persons in *Great Britain* shall pay or cause to be paid the Sum of Money expressed in any such Note, not being duly stamped as aforesaid, or any Part thereof, either as Drawer thereof, or in pursuance of any Nomination or Appointment for that Purpose therein contained, the Person or Persons so offending shall, for every such Promissory Note, forfeit the Sum of Twenty Pounds: Provided always, that this Clause shall not extend to Promissory Notes made and payable only in *Ireland*.

XXX. And be it further enacted, That any Conveyances to be made after the Thirty first Day of *August* One thousand eight hundred and fifteen, of Lands or other Property contracted to be sold prior to the Twelfth Day of *April* One thousand eight hundred and eight, which, under the Provisions of the said Act of the Forty eighth Year of His Majesty's Reign, would have been exempted from the *ad valorem* Duty thereby granted, shall be exempted from the *ad valorem* Duty imposed by this Act, and shall be charged with the ordinary Duty of One Pound Fifteen Shillings in lieu thereof, together with the Progressive Duty of One Pound Five Shillings, if any progressive Duty shall be chargeable thereon, under and subject nevertheless to the Conditions and Regulations prescribed by the said last mentioned Act.

XXXI. Provided always, and be it further enacted, That the Releases and other Conveyances of Annuities or Rent Charges made in the original Grant thereof, subject to be redeemed or repurchased, shall, on the Repurchase thereof, be exempted from the *ad valorem* Duty hereby imposed on Conveyances on the Sale of any Property, and shall be charged only with the ordinary Duty on Deeds or Instruments of the like Kind, not upon a Sale.

XXXII. And be it further enacted, That the *Per Centage* Duty on Insurances against Loss by Fire granted by this Act, shall be collected and received of and from the Persons whose Property shall be insured, for the Use of His Majesty, his Heirs and Successors, by the Public Companies or other Person or Persons licensed or who ought to be licensed by the said Commissioners of Stamps, pursuant to the Act of the Twenty second Year of His Majesty's Reign, intituled *An Act for charging a Duty on Persons whose Property shall be insured against Loss by Fire*, and by the *Royal Exchange* and *London Assurance* Corporations respectively, at the time of their making, renewing or continuing of, or receiving the Premium for the Insurances in respect of which the Duty shall be payable, and for the whole Term or Period for which the Insurances shall be made, renewed or continued; and such Duty shall be accounted for and paid over, in the manner directed by this and the said last mentioned Act; and the *Royal Exchange* and *London Assurance* Corporations shall be subject to all the Provisions and Regulations of this and the said last mentioned Act, in the same manner as any other Public Companies, except only as to the taking out of a Licence from the said Commissioners of Stamps.

XXXIII. And be it further enacted, That every Quarterly Account to be delivered to the said Commissioners of Stamps, or their Officers, by the Corporations or Companies, or others insuring against Fire, pursuant to the Directions of the said Act of the Twenty second Year of His Majesty's Reign, shall contain a true and faithful Account of all the Policies and Insurances which shall have been issued and made or renewed or continued by them, whether for a Year or for more Years than one, or for any Period exceeding or falling short of a Year, from the first to the last Day of the Quarter (both inclusive) for which such Account shall be rendered; together with the Numbers and Dates of the Policies, the Names and Places of Abode of the Persons whose Property shall be insured, the Sum or Amount of the Sums insured by each Policy, the time for which each Insurance shall be made or renewed or continued, and the Duty which shall have been received for the same; and there shall be annexed to and delivered with every such Quarterly Account, an Affidavit, or solemn Affirmation in the case of Quakers, made by the Secretary, or if no Secretary, by the Chief Clerk of the Corporation or Company, by whom it shall be delivered, stating that he has examined and checked the same with the Books of such Corporation or Company, and that to the best of his Knowledge, Information and Belief, it does contain a true and faithful Account of the several Matters and Things required by this Act, and also of any Allowances or Returns of Duty, in respect of time unexpired on Policies surrendered, which may be therein stated to have been made pursuant to the said Act of the Twenty second Year of His Majesty's Reign; and for any Default in the Delivery of such Account, with such Affidavit or Affirmation thereto annexed as aforesaid, the Corporation or Company, or Person or Persons making such Default, shall forfeit the Sum of Five hundred Pounds.

XXXIV. And

XXXIV. And be it further enacted, That any Public Companies who shall use any other Quarter Days than those mentioned in the said Act of the Twenty second Year of His Majesty's Reign, as the Period of the Commencement or Termination of their Insurances, shall be at Liberty to make up their Quarterly Accounts to the Quarter Days used by them, and to deliver the same to the said Commissioners of Stamps or their Officers, within Two Calendar Months after the Expiration of the Quarter for which they shall be made up.

Insurance Companies may make up Accounts to their own Quarter Days.

XXXV. And be it further enacted, That all Companies and Persons having Offices or carrying on the Business of Fire Insurance at a greater Distance than Five Miles from London or Westminster, shall, if required by the said Commissioners of Stamps, transmit their Quarterly Accounts, with such Affidavits or Affirmations as aforesaid thereto annexed, immediately to the said Commissioners at their Head Office, and pay the Amount of the Duties due on such Quarterly Accounts, immediately to the Receiver General of the Duties under the Management of the said Commissioners; and in default thereof, shall be subject to the same Penalties as they would have been under the said Act of the Twenty second Year of His Majesty's Reign, for not delivering their Accounts and paying the Monies due thereon, conformably to the Provisions of that Act.

Country Insurance Companies to transmit Accounts immediately to Commissioners of Stamps if required. 22 G. 3. c. 48.

XXXVI. And be it further enacted, That an Allowance shall be made to the Corporations or Companies, and others collecting and receiving the said Duties hereby imposed on Insurances against Loss by Fire, and accounting for and paying over the same as required by this and the said Act of the Twenty second Year of His Majesty's Reign; that is to say, to those having their Head Office in London or Westminster, an Allowance at and after the Rate of Four Pounds per Centum on the Amount of the Duties collected and received at such Head Office, and at and after the Rate of Five Pounds per Centum on the Amount of the Duties collected by their Agents out of London and Westminster; and to those not having their Head Office in London or Westminster, an Allowance at and after the Rate of Five Pounds per Centum on the Amount of the Duties collected by them; provided they shall deliver their Quarterly Accounts containing all the requisite Particulars, and make Payment of the said Duties, within the time prescribed by this or the said last mentioned Act.

Allowance to Insurance Companies for collecting Duties. 22 G. 3. c. 48.

XXXVII. And, for better securing the Duties on Probates of Wills and Letters of Administration, be it further enacted, That, from and after the Thirty first Day of August One thousand eight hundred and fifteen, if any Person shall take Possession of, and in any manner administer, any Part of the Personal Estate and Effects of any Person deceased, without obtaining Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased, within Six Calendar Months after his or her Decease, or within Two Calendar Months after the Termination of any Suit or Dispute respecting the Will or the Right to Letters of Administration, if there shall be any such, which shall not be ended within Four Calendar Months after the Death of the Deceased; every Person so offending shall forfeit the Sum of One hundred Pounds, and also a further Sum, at and after the Rate of Ten Pounds per Centum on the Amount of the Stamp Duty payable on the Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased.

Proviso.

Not proving Wills or taking Letters of Administration, within a given Time

Penalties.

XXXVIII. And be it further enacted, That, from and after the Expiration of Three Calendar Months from the passing of this Act, no Ecclesiastical Court or Person shall grant Probate of the Will or Letters of Administration of the Estate and Effects of any Person deceased, without first requiring and receiving from the Person or Persons applying for the Probate or Letters of Administration, or from some other competent Person or Persons an Affidavit, or solemn Affirmation in the case of Quakers, that the Estate and Effects of the Deceased, for or in respect of which the Probate or Letters of Administration is or are to be granted, exclusive of what the Deceased shall have been possessed of or entitled to as a Trustee for any other Person or Persons, and not beneficially, but including the Leasehold Estates for Years of the Deceased, whether absolute or determinable on Lives, if any, and without deducting any thing on account of the Debts due and owing from the Deceased, are under the Value of a certain Sum to be therein specified, to the best of the Deponents' or Affirmants' Knowledge, Information and Belief, in order that the proper and full Stamp Duty may be paid on such Probate or Letters of Administration; which Affidavit or Affirmation shall be made before the Surrogate or other Person who shall administer the usual Oath for the due Administration of the Estate and Effects of the Deceased.

Ecclesiastical Courts not to grant Probates or Letters of Administration, without Affidavit of Value of Effects.

Affidavit before whom made.

XXXIX. And be it further enacted, That every such Affidavit or Affirmation, shall be exempt from Stamp Duty, and shall be transmitted to the said Commissioners of Stamps, together with the Copy of the Will, or Extract or Account of the Letters of Administration to which it shall relate, by the Registrar or other Officer of the Court, whose Duty it shall be to transmit Copies of Wills, and Extracts or Accounts of Letters of Administration, to the said Commissioners, for the better Collection of the Duties on Legacies and Successions to Personal Estate upon Intestacy; and if any Registrar or other Officer whose Duty it shall be, shall neglect to transmit such Affidavit or Affirmation to the said Commissioners of Stamps, as hereby directed, every Person so offending, shall forfeit the Sum of Fifty Pounds.

Such Affidavits free of Stamp Duty, and transmitted to Commissioners of Stamps. Registrar neglecting Penalty.

XL. And be it further enacted, That, from and after the passing of this Act, where any Person, on applying for the Probate of a Will or Letters of Administration, shall have estimated the Estate and Effects of the Deceased to be of greater Value than the same shall have afterwards proved to be, and shall in consequence have paid too high a Stamp Duty thereon, if such Person shall produce the Probate or Letters of Administration to the said Commissioners of Stamps, within Six Calendar Months after the true Value of the Estate and Effects shall have been ascertained, and it shall be discovered that too high a Duty was first paid on the Probate or Letters of Administration, and shall deliver to them a particular Inventory and Account, and Valuation of the Estate and Effects of the Deceased, verified by an Affidavit, or solemn Affirmation in the case of Quakers; and if it should thereupon satisfactorily appear to the said Commissioners, that a greater Stamp Duty was paid on the Probate or Letters of Administration than the Law required, it shall be lawful for the

Proviso in case too high a Stamp Duty paid on Probates, &c.

said

said Commissioners to cancel, and expunge the Stamp on the Probate or Letters of Administration, and to substitute another Stamp for denoting the Duty which ought to have been paid thereon, and to make an Allowance for the Difference between them, as in the cases of Spoiled Stamps, or, if the Difference be considerable, to repay the same in Money, at the Discretion of the said Commissioners.

Proviso in case too little Stamp Duty paid on Probates, &c.

XLII. And be it further enacted, That, from and after the passing of this Act, where any Person, on applying for the Probate of a Will or Letters of Administration, shall have estimated the Estate and Effects of the Deceased to be of less Value than the same shall have afterwards proved to be, and shall in consequence have paid too little Stamp Duty thereon, it shall be lawful for the said Commissioners of Stamps, on Delivery to them of an Affidavit or solemn Affirmation of the Value of the Estate and Effects of the Deceased, to cause the Probate or Letters of Administration to be duly stamped, on Payment of the full Duty which ought to have been originally paid thereon in respect of such Value, and of the further Sum or Penalty payable by Law for stamping Deeds after the Execution thereof, without any Deduction or Allowance of the Stamp Duty originally paid on such Probate or Letters of Administration: Provided always, that if the Application shall be made within Six Calendar Months after the true Value of the Estate and Effects shall be ascertained, and it shall be discovered that too little Duty was at first paid on the Probate or Letters of Administration, and if it shall appear by Affidavit or solemn Affirmation, to the Satisfaction of the said Commissioners, that such Duty was paid in consequence of any Mistake or Misapprehension, or of its not being known at the time that some particular Part of the Estate and Effects belonged to the Deceased, and without any Intention of Fraud or to delay the Payment of the full and proper Duty, then it shall be lawful for the said Commissioners to remit the before mentioned Penalty, and to cause the Probate or Letters of Administration to be duly stamped, on Payment only of the Sum which shall be wanting to make up the Duty which ought to have been at first paid thereon.

Proviso, &c.

Administrator to give proper Security before Administration stamped.

XLIII. Provided always, and be it further enacted, That in cases of Letters of Administration on which too little Stamp Duty shall have been paid at first, the said Commissioners of Stamps shall not cause the same to be duly stamped in the manner aforesaid, until the Administrator shall have given such Security to the Ecclesiastical Court or Ordinary by whom the Letters of Administration shall have been granted, as ought by Law to have been given on the granting thereof, in case the full Value of the Estate and Effects of the Deceased had been then ascertained, and also that the said Commissioners of Stamps shall yearly or oftener transmit an Account of the Probates and Letters of Administration, upon which the Stamps shall have been rectified in pursuance of this Act, to the several Ecclesiastical Courts by which the same shall have been granted, together with the Value of the Estate and Effects of the Deceased, upon which such Rectification shall have proceeded.

Executors, &c. not paying full Duty on Probates, &c. in given time after Discovery of too little paid at first. Penalties.

XLIII. And be it further enacted, That where too little Duty shall have been paid on any Probate or Letters of Administration, in consequence of any Mistake or Misapprehension, or of its not being known at the time that some particular Part of the Estate and Effects belonged to the Deceased, if any Executor, or Administrator acting under such Probate or Letters of Administration shall not, within Six Calendar Months after the passing of this Act, or after the Discovery of the Mistake or Misapprehension, or of any Estate or Effects not known at the time to have belonged to the Deceased, apply to the said Commissioners of Stamps, and pay what shall be wanting to make up the Duty which ought to have been paid at first on such Probate or Letters of Administration, he or she shall forfeit the Sum of One hundred Pounds, and also a further Sum, at and after the Rate of Ten Pounds *per Centum* on the Amount of the Sum wanting to make up the proper Duty.

Ecclesiastical Courts not to take Surrender of Probates, &c. on Ground only of wrong Duty paid.

XLIV. And be it further enacted, That, from and after the Expiration of Three Calendar Months from the passing of this Act, it shall not be lawful for any Ecclesiastical Court or Person to call in and revoke, or to accept the Surrender of any Probate or Letters of Administration, on the Ground only of too high or too low a Stamp Duty having been paid thereon, as heretofore hath been practised; and if any Ecclesiastical Court or Person shall so do, the Commissioners of Stamps shall not make any Allowance whatever for the Stamp Duty on the Probate or Letters of Administration which shall be so annulled.

Commissioners of Stamps may give Credit for Duty on Probates, &c. in certain cases.

XLV. And Whereas it has happened in the case of Letters of Administration on which the proper Stamp Duty hath not been paid at first, that certain Debts, Chattels real or other Effects, due or belonging to the Deceased, have been found to be of such great Value, that the Administrator hath not been possessed of Money sufficient either of his own or of the Deceased to pay the requisite Stamp Duty, in order to render such Letters of Administration available for the Recovery thereof by Law; And Whereas the like may occur again, and it may also happen that Executors or Persons entitled to take out Letters of Administration, before obtaining Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased, find some considerable Part or Parts of the Estate and Effects of the Deceased so circumstanced as not to be immediately got Possession of, and may not have Money sufficient either of their own or of the Deceased to pay the Stamp Duty on the Probate or Letters of Administration which it shall be necessary to obtain: Be it therefore further enacted, That, from and after the passing of this Act, it shall be lawful for the said Commissioners of Stamps, on satisfactory Proof of the Facts by Affidavit or solemn Affirmation, in any such case as aforesaid which may appear to them to require Relief, to cause the Probate or Letters of Administration to be duly stamped, for denoting the Duty payable or which ought originally to have been paid thereon, and to give Credit for the Duty, either upon Payment of the before mentioned Penalty, or without, in cases of Probates or Letters of Administration already obtained; and upon which too little Duty shall have been paid, and either with or without Allowance of the Stamp Duty already paid thereon, as the case may require, under the Provisions of this Act; provided in all such cases of Credit that Security be first given by the Executors or Administrators, together with Two or more sufficient Sureties to be approved of by the said Commis-



Commissioners, by a Bond to His Majesty, his Heirs or Successors, in Double the Amount of the Duty, for the due and full Payment of the Sum for which Credit shall be given, within Six Calendar Months, or any less Period, and of the Interest for the same, at the Rate of Ten Pounds *per Centum per Annam*, from the Expiration of such Period until Payment thereof, in case of any Default of Payment at the time appointed; and such Probate or Letters of Administration being duly stamped in the manner aforesaid, shall be as valid and available as if the proper Duty had been at first paid thereon, and the same had been stamped accordingly.

Commissioners may extend Credit if necessary.

XLVI. Provided always, and be it further enacted, That if at the Expiration of the time to be allowed for the Payment of the Duty on such Probate or Letters of Administration, it shall appear to the Satisfaction of the said Commissioners, that the Executor or Administrator to whom such Credit shall be given as aforesaid, shall not have recovered Effects of the Deceased to an Amount sufficient for the Payment of the Duty, it shall be lawful for the said Commissioners to give such further time for the Payment thereof, and upon such Terms and Conditions as they shall think expedient.

XLVII. Provided also, and be it further enacted, That the Probate or Letters of Administration so to be stamped on Credit as aforesaid, shall be deposited with the said Commissioners of Stamps, and shall be delivered up to the Executor or Administrator until Payment of the Duty, together with such Interest as aforesaid, if any shall become due; but the same shall nevertheless be produced in Evidence by some Officer of the Commissioners of Stamps, at the Expence of the Executor or Administrator, as Occasion shall require.

Probates, &c. stamped on Credit, deposited with Commissioners.

XLVIII. And be it further enacted, That the Duty for which Credit shall be given as aforesaid, shall be a Debt to His Majesty, his Heirs or Successors, from the Personal Estate of the Deceased, and shall be paid in preference to and before any other Debt whatsoever due from the same Estate; and if any Executor or Administrator of the Estate of the Deceased shall pay any other Debt in preference thereto, he or she shall not only be charged with and be liable to pay the Duty out of his or her own Estate, but shall also forfeit the Sum of Five hundred Pounds.

Duty for which Credit given Debt to The Crown.

Penalty.

XLIX. And be it further enacted, That if before Payment of the Duty for which Credit shall be given in any such case as aforesaid, it shall become necessary to take out Letters of Administration *de bonis non* of the Deceased, it shall also be lawful for the said Commissioners to cause such Letters of Administration *de bonis non*, to be duly stamped with the particular Stamp provided to be used on Letters of Administration of that Kind, for denoting the Payment of the Duty in respect of the Effects of the Deceased, on some prior Probate or Letters of Administration of the same Effects, in such and the same manner as if the Duty had been actually paid, upon having the Letters of Administration *de bonis non* deposited with the said Commissioners, and upon having such further Security for the Payment of the Duty, as they shall think expedient; and such Letters of Administration shall be as valid and available as if the Duty for which Credit shall be given had been paid.

Provis in case of Letters of Administration de bonis non, taken out before Payment of Duty for which Credit given.

L. And be it further enacted, in regard to Probate of Wills and Letters of Administration, That where any Part of the Personal Estate which the Deceased was possessed of or entitled to, shall be alleged to have been Trust Property, if the Person or Persons who shall be required to make any Affidavit or Affirmation relating thereto, conformably to the Provisions of the said Act of the Forty eighth Year of His Majesty's Reign, shall reside out of *England*, such Affidavit or Affirmation shall and may be made before any Person duly commissioned to take Affidavits by the Court of Session or Court of Exchequer in *Scotland*, or before One of His Majesty's Justices of the Peace in *Scotland*, or before a Master in Chancery, Ordinary or Extraordinary in *Ireland*, or before any Judge or Civil Magistrate of any other Country or Place where the Party or Parties shall happen to reside; and every such Affidavit or Affirmation shall be as effectual as if the same had been made before a Master in Chancery in *England*, pursuant to the Directions of the said last mentioned Act.

Directions concerning Affidavits by Executors, &c. residing out of England, relating to Trust Property.

LI. Provided always, and be it further enacted, That where it shall be proved by Oath or proper Vouchers to the Satisfaction of the said Commissioners of Stamps, that an Executor or Administrator had paid Debts due and owing from the Deceased, and payable by Law out of his or her Personal or Moveable Estate, to such an Amount as being deducted from the Amount or Value of the Estate and Effects of the Deceased, for or in respect of which a Probate or Letters of Administration, or a Compensation of a Testament, Testamentary or Dative, shall have been granted after the Thirty first Day of *August* One thousand eight hundred and fifteen, or which shall be included in any Inventory exhibited and recorded in a Commissary Court in *Scotland* as the Law requires, after that Day, shall reduce the same to a Sum, which, if it had been the whole gross Amount or Value of such Estate and Effects, would have occasioned a less Stamp Duty to be paid on such Probate or Letters of Administration, or Confirmation or Inventory, than shall have been actually paid thereon under and by virtue of this Act, it shall be lawful for the said Commissioners to return the Difference, provided the same shall be claimed within Three Years after the Date of such Probate or Letters of Administration or Confirmation or the recording of such Confirmation as aforesaid; but where by reason of any Proceeding at Law or in Equity, the Debts due from the Deceased shall not have been ascertained and paid, or the Effects of the Deceased shall not have been recovered and made available, and in consequence thereof the Executor or Administrator shall be prevented from claiming such Return of Duty as aforesaid, within the said Term of Three Years, it shall be lawful for the Commissioners of the Treasury to allow such further time for making the Claim, as may appear to them to be reasonable under the circumstances of the case.

Return of Duty on Probates, &c. made in respect of Debts, if claimed in Three Years.

LII. And be it further enacted, That all Affidavits and solemn Affirmations in the case of Quakers, required by this or any former or future Act of Parliament, or which shall be required by the said Commissioners of Stamps, to be made for the Satisfaction of the said Commissioners, of and concerning any Facts or Circumstances upon which they are to execute the Powers veited in them by this or any other Act, or for

Affidavits relating to Stamp Duties, if no express Provision, made before the Commissioners, &c.

the Verification of any Accounts of or concerning the Duties under their Management, or for any other Purpose relating to such Duties, shall, in all cases not otherwise expressly provided for, be made before the said Commissioners or any One or more of them, or before a Master in Chancery, Ordinary or Extraordinary in *England*, or before any Person duly commissioned to take Affidavits by the Court of Session or the Court of Exchequer in *Scotland*, or before One of His Majesty's Justices of the Peace in *Scotland*.

Perjury.

LIII. And be it further enacted, That all and every Person and Persons before whom any Affidavit or solemn Affirmation is or shall be required or directed to be made by this or any former or future Act of Parliament relating to any Stamp Duties, shall be and they are hereby authorized to take the same and administer the proper Oath or Affirmation for that Purpose; and if any Person making any such Affidavit or Affirmation shall knowingly and wilfully make a false Oath or Affirmation of or concerning any of the Matters to be therein specified and set forth, every Person so offending and being thereof lawfully convicted, shall be subject and liable to such Pains and Penalties as by any Law now in force, Persons convicted of wilful and corrupt Perjury, are subject and liable to.

In what case  
Ginger, &c. Lo-  
zenges, and Con-  
fectionary, ex-  
empt from  
Stamps.

LIV. Provided always, and be it further enacted, That nothing contained in this or any other Act shall extend or be construed to extend, to charge with any Stamp Duties, Ginger and Peppermint Lozenges, or any other Article of Confectionary, unless the Person vending the same shall vend the same as Medicines, or as beneficial for the Prevention, Cure or Relief of any Distemper, Malady, Ailment or Disorder incident to or in any wise affecting the Human Body, nor to compel the Person or Persons vending the same to take out the Licence required by Persons vending Medicines.

Duties paid to  
Receiver Gene-  
ral, and by him  
into Exchequer.

LV. And be it further enacted, That all the Monies to arise from the Duties granted by this Act, and from the several other Duties under the Management of the said Commissioners of Stamps, shall be paid into the Hands of the Receiver General of the Stamp Duties in *Great Britain*, who shall from time to time pay the same into the Bank of *England* for safe Custody, pursuant to the Act in that case made and provided; and shall thereafter pay the same (after deducting the Charges of raising, collecting and accounting for the same, and all other Charges first payable thereout, and with the Exception of any Duties on Lottery Licences and Shares of Tickets) into the Receipt of His Majesty's Exchequer at *Westminster*, in one Sum, at such times and in such manner as the present Stamp Duties are by the Laws in force directed to be paid; and that the Monies so paid into the said Receipt, shall be carried to and made Part of the Consolidated Fund of *Great Britain*; and the same shall be apportioned in the Accounts of the Consolidated Fund and of the Public Debt of *Great Britain*, in such manner as shall be directed by any Act of the present Session of Parliament.

Consolidated  
Fund.  
Post, c. 185.  
§ 14.

The SCHEDULE to which this Act refers.

SCHEDULE.

PART THE FIRST:

Containing the Duties on ADMISSIONS to Offices, &c.; on Instruments of CONVEYANCE, CONTRACT, OBLIGATION and SECURITY for Money; on DEEDS in general; and on other INSTRUMENTS, Matters and Things, not falling under either of the following Heads.

PART THE SECOND:

Containing the Duties on LAW PROCEEDINGS, or Proceedings in the Admiralty and Ecclesiastical Courts, and in the several Courts of Law and Equity at *Westminster*, and other Courts in *Great Britain*, and in the Offices belonging thereto, and before the Lord High Chancellor or the Lord Keeper or Commissioners for the Custody of the Great Seal, in Matters of Bankruptcy and Lunacy.

PART THE THIRD:

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION; on CONFIRMATIONS of Testaments, testamentary and dative; on INVENTORIES to be exhibited in the Commissary Courts of *Scotland*; on LEGACIES out of Real or Personal, Heritable or Moveable Estate; and on SUCCESSIONS to Personal or Moveable Estates upon Intestacy.

PART THE FIRST.	Duty.						
ADMISSION of any Person to act as an Advocate in any of the Ecclesiastical Courts, or in the High Court of Admiralty in <i>England</i> ; or in any of the Courts of Justice in <i>Scotland</i> - - -	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; width: 33%;">£.</td> <td style="text-align: right; width: 33%;">s.</td> <td style="text-align: right; width: 33%;">d.</td> </tr> <tr> <td style="text-align: right;">50</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> </table>	£.	s.	d.	50	0	0
£.	s.	d.					
50	0	0					
<p style="text-align: center;"><i>Exemption from the preceding and all other Stamp Duties.</i></p> <p><i>Where an Advocate, admitted in one Court in England, shall be admitted as an Advocate in any other Court in England; or being admitted in one Court in Scotland, shall be admitted as an Advocate in any other Court in Scotland; his latter Admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former Admission, according to the Laws then in force.</i></p>							
ADMISSION of any Person to the Degree of a Barrister at Law, in either of the Inns of Court in <i>England</i> ; for the Register or Entry thereof -	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; width: 33%;">50</td> <td style="text-align: right; width: 33%;">0</td> <td style="text-align: right; width: 33%;">0</td> </tr> </table>	50	0	0			
50	0	0					
ADMISSION of any Person to act as an Attorney, Solicitor or Proctor, in any Court in <i>England</i> ; or as a Sworn Clerk, Side Clerk, Clerk in Court, or other Clerk or Officer, in any Court in <i>England</i> , whose Business and Emoluments (like those of an Attorney or Solicitor) shall depend upon his being retained and employed by Clients or Suitors, and shall therefore be wholly uncertain in Amount - - -	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; width: 33%;">25</td> <td style="text-align: right; width: 33%;">0</td> <td style="text-align: right; width: 33%;">0</td> </tr> </table>	25	0	0			
25	0	0					
<p style="text-align: center;"><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Where any Person duly admitted an Attorney in either of His Majesty's Courts at Westminster, or in either of the Courts of the Great Sessions in Wales, or of the Counties Palatine of Chester, Lancaster and Durham, shall be also admitted to act as an Attorney in any</i></p>							

Duty.	SCHEDULE, PART I. SCHEDULES	Duty.
	<p><b>ADMISSION—continued.</b></p> <p><i>other of the said Courts, or in any inferior Court of Law, or as a Solicitor in any Court of Equity, in England, the latter Admission shall be free of Duty.</i></p> <p><i>And where any Person duly admitted a Solicitor in the Court of Chancery or Exchequer at Westminster, or in either of the Courts of the Great Sessions in Wales, or of the Duchy of Lancaster, or of the Counties Palatine of Chester, Lancaster and Durham, shall be also admitted to act as a Solicitor in any other of the said Courts, or in any inferior Court of Equity, or as an Attorney in any Court of Law in England, the latter Admission shall be free of Duty.</i></p> <p><i>Provided such Attorney or Solicitor shall have paid the proper Stamp Duty on his former Admission, according to the Law then in force.</i></p> <p><i>But in all cases not expressly exempted, the said Duty is to be paid on every Admission of the same Person.</i></p>	
	<p><b>ADMISSION</b> of any Person to act as Writer to the Signet, or as a Solicitor, Agent, Attorney or Procurator, in any Court in Scotland; or as a Clerk or Officer in any Court in Scotland, whose Business and Emoluments (like those of a Solicitor) shall depend upon his being retained and employed by Clients or Suitors, and shall therefore be wholly uncertain in Amount</p>	<p>25 0 0</p>
	<p>And where any Person shall be admitted to act as a Solicitor, or Agent, in the Court of Session, Justiciary or Commission of Teinds in Scotland, who shall not have served a Clerkship or Apprenticeship for Five Years, to a Writer to the Signet, or to a Solicitor or Agent, under regular Articles or Indentures of Clerkship, or Apprenticeship, which shall have paid the Stamp Duty, payable by Law for the same at the Date thereof; his Admission shall be charged with a further Duty of</p>	<p>60 0 0</p>
	<p>And where any Person shall be admitted to act as a Procurator or Solicitor, in the High Court of Admiralty in Scotland, the Commissary Court at Edinburgh, or any inferior Court in Scotland, who shall not have served a Clerkship or Apprenticeship for Five Years, to a Writer to the Signet, or to a Solicitor, Agent or Procurator, under regular Articles or Indentures of Clerkship or Apprenticeship, which shall have paid the Stamp Duty, payable by Law for the same at the Date thereof; his Admission shall be charged with a further Duty of</p>	<p>30 0 0</p>
	<p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Where any Person duly admitted a Writer to the Signet, or a Solicitor, Agent or Attorney, in either of the Courts of Session, Justiciary, Exchequer or Commission of Teinds, shall be also admitted to act in either of those Capacities in any other or others of the same Courts; his latter Admission shall be free of Duty.</i></p> <p><i>Where any Person, duly admitted as a Solicitor or Procurator in the High Court of Admiralty, or in the Commissary Court at Edinburgh, shall be also admitted a Solicitor or Procurator in the other of those Courts, his latter Admission shall be free of Duty.</i></p> <p><i>And where any Person, duly admitted a Solicitor or Procurator in any of the inferior Courts in Scotland, shall be also admitted a Solicitor</i></p>	

Duty.	SCHEDULE, PART I. JUDGES	Duty.
<b>ADMISSION—continued.</b>		
<i>or Procurator in any other or others of the same Courts, his latter Admission shall be free of Duty.</i>		
<i>Provided in each of the foregoing cases, the proper Stamp Duty shall have been paid, on the former Admission of such Person, according to the Laws then in force.</i>		
<i>But in all cases not expressly exempted, the said Duty is to be paid on every Admission of the same Person.</i>		
<b>ADMISSION</b> of any Person as a Master in Ordinary in Chancery, or as one of the Six Clerks, or one of the Curstors, of the Court of Chancery in England, or as a Sworn Clerk, Side Clerk, Clerk in Court, or other Clerk or Officer whatsoever, in any Court in Great Britain, who must necessarily be employed to do certain official Business, and whose Emoluments shall therefore be so far fixed and certain ;		
	Where the Salary, Fees and Emoluments of the Office or Appointment shall not amount to 50l. per Annum	2 0 0
	And where the same shall amount to 50l. and not amount to 100l. per Annum	4 0 0
	And where the same shall amount to 100l. and not amount to 200l. per Annum	6 0 0
	And where the same shall amount to 200l. and not amount to 300l. per Annum	12 0 0
	And where the same shall amount to 300l. and not amount to 500l. per Annum	25 0 0
	And where the same shall amount to 500l. and not amount to 750l. per Annum	35 0 0
	And where the same shall amount to 750l. and not amount to 1,000l. per Annum	50 0 0
	And where the same shall amount to 1,000l. and not amount to 1,500l. per Annum	75 0 0
	And where the same shall amount to 1,500l. and not amount to 2,000l. per Annum	100 0 0
	And where the same shall amount to 2,000l. and not amount to 3,000l. per Annum	150 0 0
	And where the same shall amount to 3,000l. or upwards per Annum	200 0 0
<i>The said Fees and Emoluments to be estimated according to the Average Amount thereof for three Years preceding, if practicable; and if not, according to the best Information that can be obtained.</i>		
<i>Exemptions from the preceding and all other Stamp Duties.</i>		
<i>Where any Officer shall be admitted annually, every Admission after the first shall be free of Duty, provided the proper Duty shall have been paid on his first Admission.</i>		
<i>All Admissions of Officers, proceeding upon any Grants of or Appointments to Officers, which shall be charged with the Duties herein after mentioned.</i>		
<i>But in all cases not expressly exempted, the proper Duty is to be paid on every Admission of the same Person.</i>		

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
ADMISSION of any Person to act as a Notary Public.—See FACULTY.			
ADMISSION of any Person to be a Member of either of the Four Inns of Court in <i>England</i> - - - - -	25	0	0
ADMISSION of any Person to be a Member of either of the Societies commonly called Inns of Chancery in <i>England</i> - - - - -	3	0	0
ADMISSION of any Person to be a Fellow of the College of Physicians in <i>England</i> or <i>Scotland</i> - - - - -	25	0	0
ADMISSION or Licence of any Person by the College of Physicians in <i>England</i> or <i>Scotland</i> , to exercise the Faculty of Physic, or practice as a Licentiate	15	0	0
ADMISSION or Matriculation of any Person in either of the Universities in <i>England</i> - - - - -	1	0	0
ADMISSION of any Person to the Degree of a Bachelor of Arts, in either of the Universities in <i>England</i> , for the Register or Entry thereof, If conferred in the ordinary Course of the University - - - - -	3	0	0
If conferred by special Grace, or Royal Mandate, or by reason of Nobility, or otherwise out of the ordinary Course - - - - -	5	0	0
ADMISSION of any Person to any other Degree in either of the Universities in <i>England</i> , for the Register or Entry thereof, If conferred in the ordinary Course of the University - - - - -	6	0	0
If conferred by special Grace, or Royal Mandate, or by reason of Nobility, or otherwise, out of the ordinary Course, conferring any Right of Election in such University - - - - -	10	0	0
ADMISSION of any Person to the Degree of Doctor of Medicine, in either of the Universities in <i>Scotland</i> - - - - -	10	0	0
<p>Note.—The said hereinbefore mentioned Duties on Admissions are, in all cases not expressly provided for, to be charged on the Instruments of Admission, delivered to the Persons admitted, by whatsoever Name the same may be called, if there be any such, or if not, on the Register, Entry or Memorandum of each Admission, in the Rolls, Books or Records of the Court, College, Inn or Society, in which the Admission shall be made; or for want thereof, on the Rescript or Warrant for such Admission.</p>			
ADMISSION of any Person into any Corporation or Company, in any City, Borough, Burgh or Town Corporate in <i>Great Britain</i> ; for the Register, Entry or Memorandum thereof, in the Court Book, Roll or Record, of such Corporation or Company; Where the Admission shall be in respect of Birth, Apprenticeship or Marriage - - - - -	1	0	0
And where the same shall be upon any other Ground - - - - -	3	0	0
<p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p>The Admissions of Craftsmen or others entering in any Corporation, within any Royal Burgh, Burgh of Regality or Burgh of Barony, in <i>Scotland</i>, incorporated by the Magistrates and Council of such Burgh; provided such Craftsmen or others shall have been previously admitted Freemen or Burgeses of the Burgh, and have paid the proper Stamp Duty on such Admission, according to the Laws then in force.</p>			

SCHEDULE, PART I.	Duty.
ADMISSION to Ecclesiastical Benefices in <i>Scotland</i> .—See COLLATION.	ℓ. s. d.
ADMISSION or Admittance to Copyhold Lands.—See COPYHOLD.	
AFFIDAVIT, not made for the immediate Purpose of being filed, read or used, in any Court of Law or Equity; for every Sheet or Piece of Paper, Parchment or Vellum, on which the same shall be written or printed	0 2 6
<i>Exemptions from the preceding and all other Stamp Duties.</i>	
<i>Affidavits required or authorized by Law, to be made before any Justice or Justices of the Peace; or before any Commissioner or Commissioners of any Public Board of Revenue, or any of the Officers acting under them; or before any other Commissioner or Commissioners appointed or to be appointed by Act of Parliament.</i>	
<i>Affidavits to be made pursuant to the Act of the Forty eighth Year of His Majesty's Reign, c. 149, by Persons intrmitting with the personal or moveable Estate or Effects of Persons deceased in Scotland.</i>	
<i>Affidavits to be made pursuant to this Act by Persons applying for Probates of Wills and Letters of Administration in England, regarding the Value of the Estate and Effects of the Deceased.</i>	
<i>Affidavits which may be required at the Bank of England, to prove the Death of any Proprietor of any Share in any of the Stocks or Funds transferrable there, or to identify the Person of any such Proprietor, or to remove any other Impediment to the Transfer of any such Stocks or Funds.</i>	
<i>Also all Affidavits relating to the Loss, Mutilation or Defacement of any Bank Note or Bank Post Bill.</i>	
<i>See also the General Exemptions at the End of this Part of the Schedule.</i>	
AGREEMENT, or Contract, accompanied with a Deposit of Title Deeds, for making a Mortgage, Wadset, or other Security on any Estate or Property therein comprised.—See MORTGAGE.	
AGREEMENT, or any Minute or Memorandum of an Agreement, made in <i>England</i> under Hand only, or made in <i>Scotland</i> without any Clause of Registration (and not otherwise charged in this Schedule nor expressly exempted from all Stamp Duty), where the Matter thereof shall be of the Value of 20ℓ. or upwards, whether the same shall be only Evidence of a Contract, or obligatory upon the Parties from its being a written Instrument, together with every Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto;	
Where the same shall not contain more than 1,080 Words (being the Amount of Fifteen Common Law Folios or Sheets of Seventy two Words each) -	1 0 0
And where the same shall contain more than 1,080 Words -	1 15 0
And for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - Provided always, that where divers Letters shall be offered in Evidence to prove any Agreement between the Parties who shall have written such Letters, it shall be sufficient if any one of such Letters shall be stamped with a Duty of 1ℓ. 15s. although the same shall in the whole contain twice the Number of 1,080 Words or upwards.	1 5 0

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
<b>AGREEMENT—continued.</b>				
<i>Exemptions from the preceding and all other Stamp Duties.</i>				
6 G. 1. c. 18.	Label, Slip or Memorandum, containing the Heads of Insurances to be made by the Corporations of the Royal Exchange Assurance, and London Assurance; or by the Corporations of the Royal Exchange Assurance of Houses and Goods from Fire and London Assurance of Houses and Goods from Fire.			
	Memorandum or Agreement for granting a Lease or Tack, at Rack Rent, of any Messuage, Land or Tenement, under the yearly Rent of Five Pounds.			
	Memorandum or Agreement for the Hire of any Labourer, Artificer, Manufacturer or Menial Servant.			
	Memorandum, Letter, or Agreement, made for or relating to the Sale of any Goods, Wares or Merchandize.			
31 G. 3. c. 39. § 10.	Memorandum or Agreement made between the Master and Mariners of any Ship or Vessel, for Wages, on any Voyage Coastwise from Port to Port in Great Britain.			
	Letters containing any Agreement (not before exempted) in respect of any Merchandize, or Evidence of such an Agreement, which shall pass by the Post, between Merchants or other Persons carrying on Trade or Commerce, in Great Britain, and residing and actually being, at the time of sending such Letters, at the Distance of Fifty Miles from each other.			
	<i>See also the General Exemptions at the End of this Part of the Schedule.</i>			
	APPOINTMENT, in execution of a Power, of Land or other Property, real or personal, or of any Use or Interest therein, where made by any Writing, not being a Deed or Will	1	15	0
	And where the same, together with any Schedule, Receipt, or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words (being the amount of Thirty Common Law Folios or Sheets of Seventy-two Words each) or upwards, then for every entire Quantity of 1,080 Words (or Fifteen Common Law Folios or Sheets) contained therein, over and above the first 1,080 Words, a further progressive Duty of	1	5	0
	<i>If made by Deed.—See DEED.</i>			
	APPOINTMENT of a Chaplain, operating as a Qualification to hold Two Ecclesiastical Benefices in England	2	0	0
	APPOINTMENT of a Game Keeper.—See DEPUTATION.			
	APPOINTMENT to Offices.—See ADMISSION, GRANT.			
	APPRAISEMENT or Valuation of any Estate or Effects, Real or Personal, Heritable or Moveable; or of any Interest therein; or of the annual Value thereof; or of any Dilapidations; or of any Repairs wanted; or of the Materials and Labour used or to be used in any Buildings; or of any Artificers Work whatsoever;			
	Where the Amount of such Appraisement or Valuation shall not exceed 50l.	0	2	6
	And where it shall exceed 50l. and not exceed 100l.	0	5	0
	And where it shall exceed 100l. and not exceed 200l.	0	10	0
	And where it shall exceed 200l. and not exceed 500l.	0	15	0
	And where it shall exceed 500l.	1	0	0



SCHEDULE, PART I.	Duty.		
APPRAISEMENT— <i>continued.</i>	£.	s.	d.
<i>Exemptions.</i>			
<p><i>Appraisements or Valuations made in pursuance of the Order of any Court of Admiralty or Vice Admiralty, or of any Court of Appeal from any Sentence, Adjudication or Judgment of any Court of Admiralty or Vice Admiralty.</i></p>			
<p><i>Appraisements or Valuations of any Property, made for the Purpose of ascertaining the Legacy Duty payable in respect thereof.</i></p>			
<p>APPRAISER, Licence to act as such.—See LICENCE.</p>			
<p>APPRENTICESHIP and CLERKSHIP.—Indenture or other Instrument or Writing containing the Covenants, Articles or Agreements, for or relating to the Service of any Apprentice, Clerk or Servant, who shall be put or placed to or with any Master or Mistress, to learn any Profession, Trade or Employment whatsoever; <i>except Articles of Clerkship to Attornies and others, hereinafter specifically charged;</i></p>			
<p>If the Sum of Money, or the Value of any other Matter or Thing which shall be paid, given, assigned or conveyed, or be secured to be paid, given, assigned or conveyed, to or for the Use or Benefit of the Master or Mistress, with or in respect of such Apprentice, Clerk or Servant, or both the Money and Value of such other Matter or Thing shall not amount to 30l.</p>	1	0	0
<p>If the same shall amount to 30l. and not amount to 50l. - -</p>	2	0	0
<p>If the same shall amount to 50l. and not amount to 100l. - -</p>	3	0	0
<p>If the same shall amount to 100l. and not amount to 200l. - -</p>	6	0	0
<p>If the same shall amount to 200l. and not amount to 300l. - -</p>	12	0	0
<p>If the same shall amount to 300l. and not amount to 400l. - -</p>	20	0	0
<p>If the same shall amount to 400l. and not amount to 500l. - -</p>	25	0	0
<p>If the same shall amount to 500l. and not amount to 600l. - -</p>	30	0	0
<p>If the same shall amount to 600l. and not amount to 800l. - -</p>	40	0	0
<p>If the same shall amount to 800l. and not amount to 1,000l. - -</p>	50	0	0
<p>And if the same shall amount to 1,000l. or upwards - -</p>	60	0	0
<p>And where there shall be no such Consideration as aforesaid, moving to the Master or Mistress; if the Indenture or other Instrument shall not contain more than 1,080 Words - -</p>	1	0	0
<p>And if the same shall contain more than that Quantity - -</p>	1	15	0
<p>APPRENTICESHIP and CLERKSHIP.—Indenture, or other Instrument or Writing, containing the Covenants, Articles or Agreements for or relating to the Service of any such Apprentice, Clerk or Servant, as aforesaid, who shall be put or placed to or with a new Master or Mistress, either by Assignment, Transfer or Turnover, or upon the Death, Absence or Incapacity of the former Master or Mistress, or otherwise; or any Writing whatever, whereby any such Assignment, Transfer or Turnover may be effectuated or ascertained.</p>			
<p>Where there shall be any such valuable Consideration as aforesaid, moving to the new Master or Mistress, exclusive of any Part of the Consideration to the former Master or Mistress, which may be returned, or given, or transferred to the new Master or Mistress - - - -</p>			
3 S 2			

*Such and the like Duty in Proportion to the Amount or Value of such new Consideration only, as is before charged on any original Indenture of Apprenticeship.*

SCHEDULE, PART I.	Duty.		
<b>APPRENTICESHIP and CLERKSHIP—continued.</b>	£.	s.	d.
And where there shall be no such new Consideration; if the Indenture or other Instrument or Writing shall not contain more than 1,080 Words	1	0	0
And if the same shall contain more than that Quantity	1	15	0
And where there shall be <i>Duplicates</i> , or <i>Two Parts</i> , of any such Indenture or other Instrument or Writing, relating to any such Apprentice, Clerk or Servant as aforesaid; each Part shall be charged with the Duty before mentioned, in all cases where the same shall not exceed Thirty five Shillings; and where the same shall exceed that Sum, only one Part shall be charged with the said <i>ad valorem</i> Duty, or Duty in proportion to the Consideration, and the other Part shall be charged with a Duty of	1	15	0
Note.—And <i>the Part</i> , bearing the <i>ad valorem</i> or higher Duty, shall belong to and be kept by the Apprentice, Clerk or Servant, or some Person on his or her behalf, upon his or her being first placed out; and in case of any subsequent placing out, by Assignment or otherwise, <i>the Part</i> bearing the <i>ad valorem</i> Duty on that occasion (if any) shall belong to and be kept by the former Master or Mistress, or his or her Representatives, or by the Apprentice, Clerk or Servant, or some Person on his or her behalf; and in each of the said cases, <i>the other Part</i> , bearing the lower Duty hereby charged thereon, shall belong to and be kept by the original Master or Mistress, or the new Master or Mistress, as the case may be; and the same shall be respectively received in Evidence accordingly.			
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Indentures or other Instruments for placing out poor Children Apprentices, by or at the sole Charge of any Parish or Township, or by or at the sole Charge of any Public Charity, or pursuant to the Act of the 32d Year of His Majesty's Reign, for the further Regulation of Parish Apprentices.</i>			
<i>And all Assignments of such poor Apprentices; provided there shall be no such valuable Consideration as aforesaid given to the new Master or Mistress, other than what may have been or shall be given by any Parish or Township, or by any Public Charity.</i>			
<b>ARTICLES of CLERKSHIP</b> , or Contract, whereby any Person shall first 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 <i>Westminster</i>	120	0	0
In any of the Courts of the Great Sessions in <i>Wales</i> , or of the Counties Palatine of <i>Chester</i> , <i>Lancaster</i> and <i>Durham</i> ; or in any other Court of Record in <i>England</i> , holding Pleas, where the Debt or Damage amounts to Forty Shillings	60	0	0
And for any Counterpart or Duplicate of any such Articles or Contract of Clerkship	1	15	0
<b>ARTICLES of CLERKSHIP</b> , or Contract, whereby any Person ( <i>not being an Attorney of One of the Courts at Westminster</i> ) shall first become bound to serve as a Clerk, in order to his Admission as a Sworn Clerk, in the			

SCHEDULE, PART I.	Duty.
<b>ARTICLES of CLERKSHIP—continued.</b>	£. s. d.
Office of the Six Clerks of the Court of Chancery, or as a Sworn Clerk, Clerk in Court or Side Clerk, in the Office of Pleas, or the Office of His Majesty's Remembrancer, in the Court of Exchequer, in <i>England</i> -	120 0 0
And for any Counterpart or Duplicate thereof -	1 15 0
<b>ARTICLES of CLERKSHIP, or Contract, whereby any Person shall become bound to serve as a Clerk, in order to any such Admission as aforesaid, for the Residue of the Term, for which he was originally bound, in consequence of the Death of his former Master, or of the Contract between them being vacated by Consent, or by Rule of Court, or in any other Event -</b>	1 15 0
And for any Counterpart or Duplicate thereof -	1 15 0
And where any Person, having entered into any Articles of Clerkship or Contract, duly stamped according to the Law in force at the Date thereof, in order to his Admission as a Sworn Clerk, Clerk in Court or Side Clerk, in the Court of Chancery, or Court of Exchequer, or in order to his Admission as an Attorney or Solicitor in any of the Courts at <i>Westminster</i> , shall afterwards enter into any such Articles or Contract as aforesaid, for any other of those Purposes; the said last mentioned Articles or Contract shall be charged only with a Duty of -	1 15 0
And the Counterpart or Duplicate thereof -	1 15 0
And where the same Articles of Clerkship shall be a Qualification to any Person to be admitted, not only as an Attorney or Solicitor in any of the Courts at <i>Westminster</i> , but also as a Sworn Clerk, Clerk in Court or Side Clerk, in the Court of Chancery, or Court of Exchequer, or as an Attorney or Solicitor in any of the inferior Courts aforesaid; such Articles shall not be charged with more than one Duty of 12ol.	
<b>ARTICLES of CLERKSHIP, or Contract, whereby any Person shall first become bound to serve as a Clerk, in order to his Admission as a Proctor in the High Court of Admiralty in <i>England</i>, or in any of the Ecclesiastical Courts in <i>Dofors Commons</i> -</b>	120 0 0
And for any Counterpart or Duplicate thereof -	1 15 0
<b>ARTICLES of CLERKSHIP, or Contract, whereby any Person shall become bound to serve as a Clerk, in order to his Admission as a Proctor in any of the Courts aforesaid, for the Residue of the Term for which he was originally bound, in consequence of the Death of his former Master, or of the Contract between them being vacated, or in any other Event -</b>	1 15 0
And for any Counterpart or Duplicate thereof -	1 15 0
<b>ARTICLES, or Indenture of Clerkship or Apprenticeship, whereby any Person shall first become bound to serve as a Clerk or Apprentice, in order to his Admission as a Writer to the Signet, or as a Solicitor, Agent or Attorney, in any of the Courts of Session, Justiciary, Exchequer and Commission of Teinds in <i>Scotland</i> -</b>	60 0 0
And for any Counterpart or Duplicate thereof -	1 15 0
<b>ARTICLES, or Indenture of Clerkship or Apprenticeship, whereby any Person shall first become bound to serve as a Clerk or Apprentice, in order</b>	

SCHEDULE, PART I.	Duty.
	£. s. d.
<b>ARTICLES of CLERKSHIP—continued.</b>	
to his Admission to act as a Procurator or Solicitor in the High Court of Admiralty, the Commissary Court at <i>Edinburgh</i> , or any other inferior Court in <i>Scotland</i> - - - - -	30 0 0
And for any Counterpart or Duplicate thereof - - -	1 15 0
<b>ARTICLES, or Indenture of Clerkship or Apprenticeship, whereby any Person shall become bound to serve as a Clerk or Apprentice, in order to any such Admission in <i>Scotland</i> as aforesaid, for the Residue of the Term for which he was originally bound, in consequence of the Death of his former Master, or of the Contract between them being vacated, or in any other Event - - - - -</b>	1 15 0
And for any Counterpart or Duplicate thereof - - -	1 15 0
<b>ARTICLES of CLERKSHIP, or Contract or Indenture of Apprenticeship, whereby any Person, having been before bound to serve as a Clerk or Apprentice, in order to any such Admission as aforesaid either in <i>England</i> or <i>Scotland</i>, and not having completed or perfected his Service so as to entitle him to such Admission, shall become bound afresh, for a new Term of Years, for the same Purpose - - - - -</b>	1 15 0
And for any Counterpart or Duplicate thereof - - -	1 15 0
But in this case, the Stamp used on the Articles, Contract or Indenture, first entered into for the said Purpose, shall be allowed as a spoiled Stamp, on being delivered up to the Commissioners of Stamps to be cancelled within Six Calendar Months after the Execution of the new Articles, Contract or Indenture.	
<b>ASSIGNATION or Assignment, upon the Sale of any Property.</b> —See CONVEYANCE.	
<b>ASSIGNATION in Security.</b> —See MORTGAGE.	
<b>ASSIGNATION of any Wadset, Heritable Bond, &amp;c.</b> —See MORTGAGE.	
<b>ASSIGNMENT of any Mortgage, or other similar Security.</b> — —See MORTGAGE.	
<b>ASSIGNATION or ASSIGNMENT of any Property, Real or Personal, Heritable or Moveable, not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty - - - - -</b>	1 15 0
And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -	1 5 0
<b>AWARD in <i>England</i>, and Award or Decreet-Arbitral in <i>Scotland</i> - - -</b>	1 15 0
And where the same, together with any Schedule, or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -	1 5 0

The same Duty as would be payable on any original Articles, Contract or Indenture for such Purpose.

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<b>BARGAIN and SALE (or Lease) for a Year, for vesting the Possession of Lands or other Hereditaments in <i>England</i>, and enabling the Bargainee to take a Release of the Freehold or Inheritance, upon the Sale or Mortgage thereof;</b>			
Where the Purchase or Consideration Money expressed in the Release shall not amount to 20l. - - - - -	0	10	0
And where the same shall amount to 20l. and not amount to 50l.	0	15	0
And where the same shall amount to 50l. and not amount to 150l.	1	0	0
And where the same shall amount to 150l. or upwards - - -	1	15	0
<b>BARGAIN and SALE (or Lease) for a Year, upon any other Occasion -</b>	1	15	0
<b>BARGAIN and SALE (to be enrolled) of any Estate of Freehold, in Lands or other Hereditaments in <i>England</i>, upon the Sale thereof, or by way of Mortgage.—See CONVEYANCE.—MORTGAGE.</b>			
<b>BARGAIN and SALE (to be enrolled) of any Estate of Freehold, in Lands or other Hereditaments in <i>England</i>, upon any other Occasion than the Mortgage or Sale thereof -</b>	5	0	0
And where any such Bargain and Sale as aforesaid, together with any Schedule, Receipt or other Matter, put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of -	1	5	0
<i>Exemptions from the preceding Duty.</i>			
<i>Bargains and Sales, made by Commissioners to the Assignees of Bankrupts, which are to pay a Duty, only as Deeds in general.</i>			
<b>Inland BILL of EXCHANGE, Draft or Order to the Bearer, or to Order, either on Demand or otherwise, not exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,</b>			
Amounting to 40s. and not exceeding 5l. 5s. - - - - -	0	1	0
Exceeding 5l. 5s. and not exceeding 20l. - - - - -	0	1	6
Exceeding 20l. and not exceeding 30l. - - - - -	0	2	0
Exceeding 30l. and not exceeding 50l. - - - - -	0	2	6
Exceeding 50l. and not exceeding 100l. - - - - -	0	3	6
Exceeding 100l. and not exceeding 200l. - - - - -	0	4	6
Exceeding 200l. and not exceeding 300l. - - - - -	0	5	0
Exceeding 300l. and not exceeding 500l. - - - - -	0	6	0
Exceeding 500l. and not exceeding 1,000l. - - - - -	0	8	6
Exceeding 1,000l. and not exceeding 2,000l. - - - - -	0	12	6
Exceeding 2,000l. and not exceeding 3,000l. - - - - -	0	15	0
Exceeding 3,000l. - - - - -	1	5	0
<b>Inland BILL of EXCHANGE, Draft or Order for the Payment to the Bearer, or to Order, at any time exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,</b>			
Amounting to 40s. and not exceeding 5l. 5s. - - - - -	0	1	6
Exceeding 5l. 5s. and not exceeding 20l. - - - - -	0	2	0
Exceeding 20l. and not exceeding 30l. - - - - -	0	2	6
Exceeding 30l. and not exceeding 50l. - - - - -	0	3	6
Exceeding 50l. and not exceeding 100l. - - - - -	0	4	6
Exceeding 100l. and not exceeding 200l. - - - - -	0	5	0
Exceeding 200l. and not exceeding 300l. - - - - -	0	6	0

SCHEDULE, PART I.		Duty.
		£. s. d.
<i>Inland BILL, &amp;c.—continued.</i>		
Exceeding 300l. and not exceeding 500l.	- - -	0 8 6
Exceeding 500l. and not exceeding 1,000l.	- - -	0 12 6
Exceeding 1,000l. and not exceeding 2,000l.	- - -	0 15 0
Exceeding 2,000l. and not exceeding 3,000l.	- - -	1 5 0
Exceeding 3,000l.	- - -	1 10 0
<i>Inland BILL, Draft or Order for the Payment of any Sum of Money though not made payable to the Bearer, or to Order, if the same shall be delivered to the Payee, or some Person on his or her behalf</i>	-	<i>The same Duty as on a Bill of Exchange for the like Sum, payable to Bearer or Order.</i>
<i>Inland BILL, Draft or Order for the Payment of any Sum of Money, Weekly, Monthly, or at any other stated Periods, if made payable to the Bearer, or to Order, or if delivered to the Payee, or some Person on his or her behalf, where the total Amount of the Money thereby made payable shall be specified therein, or can be ascertained therefrom</i>	-	
And where the total Amount of the Money thereby made payable shall be indefinite	- - - -	<i>The same Duty as on a Bill payable to Bearer or Order on Demand for a Sum equal to such total Amount.</i>  <i>The same Duty as on a Bill on Demand for the Sum therein expressed only</i>
<p>And the following Instruments shall be deemed and taken to be Inland Bills, Drafts or Orders, for the Payment of Money within the Intent and Meaning of this Schedule ; <i>videlicet,</i></p> <p>All Drafts or Orders for the Payment of any Sum of Money by a Bill or Promissory Note, or for the Delivery of any such Bill or Note in Payment or Satisfaction of any Sum of Money ; where such Drafts or Orders shall require the Payment or Delivery to be made to the Bearer, or to Order, or shall be delivered to the Payee, or some Person on his or her behalf.</p> <p>All Receipts given by any Banker or Bankers, or other Person or Persons, for Money received, which shall entitle, or be intended to entitle, the Person or Persons paying the Money, or the Bearer of such Receipts, to receive the like Sum from any Third Person or Persons.</p> <p>And all Bills, Drafts or Orders, for the Payment of any Sum of Money out of any particular Fund which may or may not be available, or upon any Condition or Contingency which may or may not be performed or happen, if the same shall be made payable to the Bearer, or to Order, or if the same shall be delivered to the Payee or some Person on his or her behalf.</p>		
<i>Foreign BILL of EXCHANGE (or Bill of Exchange drawn in but payable out of Great Britain) if drawn singly and not in a Set</i>	-	<i>The same Duty as on an Inland Bill of the same Amount and Tenor.</i>
<i>Foreign BILLS of EXCHANGE, drawn in Sets according to the Custom of Merchants, for every Bill of each Set, where the Sum made payable thereby shall not exceed 100l.</i>	-	
And where it shall exceed 100l. and not exceed 200l.	- - -	0 1 6
And where it shall exceed 200l. and not exceed 500l.	- - -	0 3 0
And where it shall exceed 500l. and not exceed 1,000l.	- - -	0 4 0
And where it shall exceed 1,000l. and not exceed 2,000l.	- - -	0 5 0
And where it shall exceed 2,000l. and not exceed 3,000l.	- - -	0 7 6
And where it shall exceed 3,000l.	- - -	0 10 0
		0 15 0

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
<i>BILL—continued.</i>				
<i>Exemptions from the preceding and all other Stamp Duties.</i>				
<i>All Bills of Exchange, or Bank Post Bills, issued by the Governor and Company of the Bank of England.</i>				
<i>All Bills, Orders, Remittance Bills and Remittance Certificates, drawn by Commissioned Officers, Masters and Surgeons in the Navy, or by any Commissioner or Commissioners of the Navy, under the Authority of the Act passed in the 35th Year of His Majesty's Reign, for the more expeditious Payment of the Wages and Pay of certain Officers belonging to the Navy.</i>				
<i>All Bills drawn pursuant to any former Act or Acts of Parliament by the Commissioners of the Navy, or by the Commissioners for Victualing the Navy, or by the Commissioners for managing the Transport Service, and for taking Care of Sick and Wounded Seamen, upon, and payable by the Treasurer of the Navy.</i>				
<i>All Drafts or Orders for the Payment of any Sum of Money to the Bearer on Demand, and drawn upon any Banker or Bankers, or any Person or Persons acting as a Banker, who shall reside or transact the Business of a Banker, within Ten Miles of the Place where such Drafts or Orders shall be issued, provided such Place shall be specified in such Drafts or Orders; and provided the same shall bear Date on or before the Day on which the same shall be issued; and provided the same do not direct the Payment to be made by Bills or Promissory Notes.</i>				
<i>All Bills, for the Pay and Allowances of His Majesty's Land Forces, or for other Expenditures liable to be charged in the Public Regimental or District Accounts, which shall be drawn according to the Forms now prescribed or hereafter to be prescribed by His Majesty's Orders, by the Paymasters of Regiments or Corps, or by the Chief Paymaster, or Deputy Paymaster, and Accountant of the Army Depot, or by the Paymasters of Recruiting Districts, or by the Paymasters of Detachments, or by the Officer or Officers authorized to perform the Duties of the Paymastership during a Vacancy, or the Absence, Suspension or Incapacity of any such Paymaster as aforesaid; save and except such Bills as shall be drawn in favour of Contractors or others, who furnish Bread or Forage to His Majesty's Troops, and who by their Contracts or Agreements shall be liable to pay the Stamp Duties on the Bills given in Payment for the Articles supplied by them.</i>				
<b>BILL of LADING, of or for any Goods, Merchandize or Effects, to be exported or carried Coastwise</b>		0	3	0
<b>BILL of SALE absolute.—See CONVEYANCE.</b>				
<b>BILL of SALE as a Security.—See MORTGAGE.</b>				
<b>BOND in England and Personal Bond in Scotland, given as a Security for the Payment of any definitive and certain Sum of Money,</b>				
Not exceeding 50l.		1	0	0
Exceeding 50l. and not exceeding 100l.		1	10	0
Exceeding 100l. and not exceeding 200l.		2	0	0
Exceeding 200l. and not exceeding 300l.		3	0	0
Exceeding 300l. and not exceeding 500l.		4	0	0

35 G. 3. c. 94.

SCHEDULE, PART I.		Duty.		
<b>BOND—continued.</b>		£	s.	d.
Exceeding 500l. and not exceeding 1,000l.	- -	5	0	0
Exceeding 1,000l. and not exceeding 2,000l.	- -	6	0	0
Exceeding 2,000l. and not exceeding 3,000l.	- -	7	0	0
Exceeding 3,000l. and not exceeding 4,000l.	- -	8	0	0
Exceeding 4,000l. and not exceeding 5,000l.	- -	9	0	0
Exceeding 5,000l. and not exceeding 10,000l.	- -	12	0	0
Exceeding 10,000l. and not exceeding 15,000l.	- -	15	0	0
Exceeding 15,000l. and not exceeding 20,000l.	- -	20	0	0
Exceeding 20,000l.	- -	25	0	0
<b>BOND in England, and Personal Bond in Scotland, given as a Security for the Repayment of any Sum or Sums of Money to be thereafter lent, advanced or paid, or which may become due upon an Account Current, together with any Sum already advanced or due, or without, as the case may be ;</b>				
Where the total Amount of the Money secured, or to be ultimately recoverable thereupon, shall be uncertain and without any Limit				25 0 0
And where the Money secured, or to be ultimately recoverable thereupon, shall be limited not to exceed a given Sum				} The same Duty as on a Bond for such limited Sum.
<b>BOND in England, and Personal Bond in Scotland, given as a Security for the Transfer, or Retransfer, of any Share in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of England, or of the East India Company, or of the South Sea Company</b>				} The same Duty as on a Bond for a Sum of Money, equal to the Value of the Stock or Fund secured, according to the average Price thereof, on the Day of the Date of the Bond, or on either of the Ten Days preceding.
<b>Heritable BOND in Scotland for any of the Purposes aforesaid.—</b>				
—See MORTGAGE.				
<b>BOND in England and Personal Bond in Scotland, given as a Security for the Payment of any Sum of Money, or for the Transfer or Retransfer of any Share in any of the Stocks or Funds before mentioned, which shall be in part secured by a Mortgage or Wadset, or other Instrument or Writing hereinafter charged with the same Duty as a Mortgage or Wadset, bearing even Date with such Bond ; or for the Performance of Covenants contained in such Mortgage or other Instrument or Writing ; or for both those Purposes</b>				1 0 0
<b>BOND in England, and Personal or Heritable Bond in Scotland, given as the only or principal Security for the Payment of any Annuity, upon the original Creation and Sale thereof.—See CONVEYANCE upon the Sale of Lands, &amp;c.</b>				
<b>BOND in England, and Personal Bond in Scotland, given as a collateral or auxiliary Security for the Payment of any Annuity, upon the original Creation and Sale thereof, where the same shall be granted or conveyed, or secured, by any other Deed or Instrument, liable to and charged with the ad valorem Duty, hereinafter imposed on Conveyances upon the Sale of any Property</b>				1 0 0



SCHEDULE, PART I.	Duty.
<p>BOND in <i>England</i>, and Personal or Heritable Bond in <i>Scotland</i>, given as a Security for the Payment of any Annuity (<i>except upon the original Creation and Sale thereof</i>), or of any Sum or Sums of Money at stated Periods (<i>not being Interest for any principal Sum, nor Rent reserved or payable upon any Lease or Tack</i>), for any definite and certain Term, so that the Total Amount of the Money to be paid can be previously ascertained -</p>	<p>£. s. d.                      The same Duty as on a Bond of the like Nature, for the Payment of a Sum of Money equal to such total Amount.</p>
<p>BOND in <i>England</i>, and Personal and Heritable Bond in <i>Scotland</i>, given as a Security for the Payment of any Annuity (<i>except as aforesaid</i>), or of any Sum or Sums of Money at stated Periods (<i>not being Interest for any principal Sum, nor Rent reserved or payable upon any Lease or Tack</i>) for the Term of Life or any other indefinite Period, so that the whole Money to be paid cannot be previously ascertained;</p>	
<p>Where the Annuity, or Sums secured, shall not amount to 10l. per Annum -</p>	<p>1 0 0</p>
<p>And where the same shall amount to 10l. and not amount to 50l. per Annum -</p>	<p>2 0 0</p>
<p>And where the same shall amount to 50l. and not amount to 100l. per Annum -</p>	<p>3 0 0</p>
<p>And where the same shall amount to 100l. and not amount to 200l. per Annum -</p>	<p>4 0 0</p>
<p>And where the same shall amount to 200l. and not amount to 300l. per Annum -</p>	<p>5 0 0</p>
<p>And where the same shall amount to 300l. and not amount to 400l. per Annum -</p>	<p>6 0 0</p>
<p>And where the same shall amount to 400l. and not amount to 500l. per Annum -</p>	<p>7 0 0</p>
<p>And where the same shall amount to 500l. and not amount to 750l. per Annum -</p>	<p>9 0 0</p>
<p>And where the same shall amount to 750l. and not amount to 1,000l. per Annum -</p>	<p>12 0 0</p>
<p>And where the same shall amount to 1,000l. and not amount to 1,500l. per Annum -</p>	<p>15 0 0</p>
<p>And where the same shall amount to 1,500l. and not amount to 2,000l. per Annum -</p>	<p>20 0 0</p>
<p>And where the same shall amount to 2,000l. per Annum or upwards -</p>	<p>25 0 0</p>
<p>But where there shall be both a Personal and Heritable Bond, in <i>Scotland</i>, in separate Deeds of the same Date, for securing any such Annuity, or Sums payable at stated Periods, and the <i>ad valorem</i> Duty above charged thereon shall amount to 2l. or upwards; the Heritable Bond only shall be charged with the <i>ad valorem</i> Duty, and the Personal Bond shall be charged only with a Duty of -</p>	<p>1 0 0</p>
<p>BOND, commonly called Counterbond in <i>England</i>, and Personal Bond of Relief in <i>Scotland</i>, for indemnifying any Person who shall have become bound or engaged as Surety or Cautioner for the Payment of any Sum of Money or Annuity, or for the Transfer of any Share in any of the Stocks or Funds before mentioned -</p>	<p>1 15 0</p>
<p>BOND in <i>England</i>, and Personal Bond in <i>Scotland</i>, for the due Execution of an Office, and to account for Money received by virtue thereof -</p>	<p>1 15 0</p>

SCHEDULE, PART I.	Duty.
	£. s. d.
BOND given pursuant to the Directions of any Act of Parliament, or by the Direction of the Commissioners of Customs or Excise, or any of their Officers, for or in respect of any of the Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any other Matter or Thing relating thereto - - - - -	1 0 0
BOND, entered into by any Person, on obtaining a Marriage Licence -	1 0 0
BOND, on obtaining Letters of Administration in <i>England</i> , or a Confirmation of Testament in <i>Scotland</i> - - - - -	1 0 0
BOND, accompanied with a Deposit of Title Deeds, for making a Mortgage, Wadset or other Security, on any Estate or Property therein comprised. See MORTGAGE.	
<i>Back</i> BOND, Declaration, or other Deed or Writing, for making redeemable any Disposition, Assignation or Tack, apparently absolute, but intended only as a Security. See MORTGAGE.	
BOND in <i>England</i> , and Personal Bond in <i>Scotland</i> , of any Kind whatever, not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty - - - - -	1 15 0
<i>Heritable</i> BOND in <i>Scotland</i> , of any Kind whatever, not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty - - - - -	1 15 0
GENERAL DIRECTIONS respecting BONDS.	
Where any such Bond as aforesaid, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, there shall be charged for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - - - -	1 5 0
And where any such Bond as aforesaid shall be given as a Security for the Payment of a Sum of Money, and also of a Share in any of the Stocks or Funds before mentioned, or an Annuity, or both, or for the Payment of an Annuity, and also of a Share in any of the said Stocks or Funds, the proper <i>ad valorem</i> Duty shall be charged in respect of each.	
And where any such Bond as aforesaid shall be given as a Security for the Payment or Transfer, to different Persons, of separate and distinct Sums of Money, or Annuities or Shares in any of the Stocks or Funds before mentioned, the proper <i>ad valorem</i> Duty shall be charged in respect of each separate and distinct Sum of Money, or Annuity or Share in any of the said Stocks or Funds therein specified and secured, and not upon the Aggregate Amount thereof.	
And where any Bond in <i>England</i> shall be given as a Security for the Performance of any Covenant or Agreement for the Payment or Transfer of any Sum of Money, or Annuity, or any Share in any of the Stocks or Funds before mentioned, such Bond shall be charged with the same Duty as if the same had been immediately given for the Payment or Transfer of such Money, or Annuity, or Share of the said Stocks or Funds.	

SCHEDULE, PART I.	Duty.
BOND— <i>continued.</i>	£. s. d.
<p>And where in <i>England</i> any Bond for the Payment or Transfer, or for the Performance of any Covenant for the Payment or Transfer, of any Sum of Money or Annuity, or any Share in any of the Stocks or Funds before mentioned, shall be contained in one and the same Deed or Writing, with any other Matter or Thing, in this Schedule specifically charged with any Duty (except any Declaration of Trust of the Money, Annuity, Stock or Fund secured), such Deed or Writing shall be charged with the same Duties as such Bond and other Matter or Thing would have been charged with, if contained in separate Deeds.</p> <p>But where in <i>England</i> a Bond for the Performance of Covenants or Agreements (other than for the Payment or Transfer of any Sum of Money, or Annuity, or any Share in any of the said Stocks or Funds), shall be contained in the same Deed or Writing, with any other Matter or Thing, the same shall not be charged separately, but the whole shall be considered as one Deed and be charged accordingly under its proper Denomination.</p>	
<i>Exemptions from the preceding and all other Stamp Duties.</i>	
Bonds of the Royal Exchange and London Assurance Corporations, exempted from Stamp Duty by the Act of the 6th Year of the Reign of King George the First, under which they were incorporated.	6 G. 1. c. 18. § 8.
Bonds and other Securities, exempted from Stamp Duty by the Act of the 26th Year of His present Majesty's Reign, or any other Act now in force for the Encouragement of the British Fisheries.	26 G. 3. c. 81. § 31.
Bonds, exempted from Stamp Duty by the Act of the 28th Year of His present Majesty's Reign, or any other Act now in force, relating to the Exportation of Wool, or any Manufacture thereof, or Fuller's Earth, Fulling Clay, or Tobacco pipe Clay; or by the Act of the 29th Year of His Majesty's Reign, or any other Act now in force, relating to the Exportation of Tobacco from His Majesty's Warehouses.	28 G. 3. c. 38. § 59.
Coast Bonds, or Bonds relative to the carrying of Goods or Merchandise Coastwise, whether the same shall be given pursuant to the Act of the 32d Year of His Majesty's Reign, or any other Act now in force, for the Relief of the Coast Trade of Great Britain, or pursuant to the Directions of any Proclamation or Order in Council, by His Majesty, his Heirs or Successors.	29 G. 3. c. 68. § 41.
Bonds and other Securities, exempted from Stamp Duty by the Act of the 32d Year of His Majesty's Reign, or any other Act now in force, for the Relief of the Coast Trade of Great Britain, or pursuant to the Directions of any Proclamation or Order in Council, by His Majesty, his Heirs or Successors.	32 G. 3. c. 50. § 9. 11.
Bonds and other Securities, exempted from Stamp Duty by the Act of the 33d Year of His Majesty's Reign, or any other Act now in force, for the Encouragement of Friendly Societies.	33 G. 3. c. 54. § 4.
Bonds given by Cardmakers, for securing the Stamp Duties on Playing Cards.	
Bonds given by the Proprietors, Printers or Publishers of Newspapers, for securing the Payment of the Duties upon the Advertisements therein contained.	
Bonds given by Stationers and others, who sell stamped Paper for the printing of Newspapers, for the due Performance of the Matters required of them by the Act passed in the 38th Year of His Majesty's Reign, for regulating the Printing and Publication of Newspapers.	38 G. 3. c. 78. § 26.

SCHEDULE, PART I.	Duty.
<p><b>BOND, Exemption—continued.</b></p> <p><i>Bonds given by Collectors of Assessed Taxes and their Sureties, for the due Payment of Monies collected by them, or otherwise relating to their Offices.</i></p> <p><i>Administration and Confirmation Bonds, given by the Widow, Child, Father, Mother, Brother or Sister of any Common Seaman, Marine or Soldier, who shall be slain or die in the Service of His Majesty, his Heirs or Successors.</i></p> <p><i>Administration Bond in England given by any Person, where the Estate to be administered shall not exceed 20l. in value.</i></p> <p><i>Confirmation Bond in Scotland, where the whole Personal Estate of the Deceased shall not exceed 20l. in value.</i></p> <p><i>See also the General Exemptions at the End of this Part of the Schedule.</i></p>	<p>£. s. d.</p>
<p><b>CERTIFICATE</b> to be taken out yearly, by every Person admitted as an Attorney or Solicitor in any of His Majesty's Courts at <i>Westminster</i>, or in any of the Courts of the Great Sessions in <i>Wales</i>, or of the Counties Palatine of <i>Chester, Lancaſter</i> and <i>Durham</i>, or in any other Court in <i>England</i>, holding Pleas, where the Debt or Damage amounts to Forty Shillings;—and by every Person admitted as a Proctor in any of the Ecclesiastical or Admiralty Courts in <i>England</i>;—and by every Person admitted as a Writer to the Signet, or as a Solicitor, Agent, Attorney or Procurator, in any of the Courts in <i>Scotland</i>;—and by every Person admitted or inrolled as a Notary Public in <i>England</i> or <i>Scotland</i>;—and also by every Sworn Clerk in Court, and other Clerk or Officer in any of the Courts aforesaid, who, in his own Name, or in the Name of any other Person, shall commence, prosecute, carry on or defend any Action, Suit, Prosecution or other Proceeding, in any of the Courts aforesaid, or do any Notarial Act whatever, for or in Expectation of any Fee, Gain or Reward, as an Attorney, Solicitor, Agent, Proctor, Procurator or Notary Public, although not admitted or inrolled as such;</p>	
<p>If he shall reside in the City of <i>London</i>, or City of <i>Westminster</i>, or within the Limits of the Two Penny Post in <i>England</i>, or within the City or Shire of <i>Edinburgh</i>;</p>	
<p>And if he shall have been admitted, or been in Possession of his Office, for the Space of Three Years or upwards</p>	<p>12 0 0</p>
<p>Or if he shall not have been admitted or been in Possession so long</p>	<p>6 0 0</p>
<p>If he shall reside <i>elsewhere</i>;</p>	
<p>And if he shall have been admitted, or been in Possession of his Office, for the Space of Three Years or upwards</p>	<p>8 0 0</p>
<p>Or if he shall not have been admitted, or been in Possession so long</p>	<p>4 0 0</p>
<p>But no one Person is to be obliged to take out more than One Certificate, although he may act in more than one of the Capacities aforesaid, or in several of the Courts aforesaid.</p>	

SCHEDULE, PART I.	Duty.
<p><b>CERTIFICATE</b>—<i>continued.</i></p> <p style="text-align: center;"><i>Exemptions.</i></p> <p><i>All Clerks and Officers of any of the Courts aforesaid, who shall act or be concerned in the Conduct or Management of any Action, Suit, Prosecution or other Proceeding, by virtue and in the Execution of their respective Offices or Appointments only, and shall not be also retained or employed by any Party to such Action, Suit, Prosecution or other Proceeding, or by any Attorney, Solicitor, Agent, Proctor or Procurator, on behalf of any Party thereto, for or in Expectation of any Fee or Reward, other than the established Fees due and payable in respect of their Offices and Appointments.</i></p>	<p style="text-align: center;">£. s. d.</p>
<p><b>CERTIFICATE</b> to be taken out yearly, by every Person, being a Member of One of the Four Inns of Court in <i>England</i>, who in the Character of Conveyancer, Special Pleader, Draftsman in Equity, or otherwise, shall, for or in Expectation of any Fee, Gain or Reward, draw or prepare any Conveyance of, or Deed or Instrument relating to, any Estate or Property, Real or Personal, or any other Deed or Contract whatever, or any Pleadings or Proceedings in any Court of Law or Equity ;</p> <p style="padding-left: 2em;">If he shall reside in the City of <i>London</i>, or City of <i>Westminster</i>, or within the Limits of the Two Penny Post in <i>England</i> -</p> <p style="padding-left: 2em;">And if he shall reside <i>elsewhere</i> -</p>	<p style="text-align: right;">12 0 0</p> <p style="text-align: right;">8 0 0</p>
<p style="text-align: center;"><i>Exemptions.</i></p> <p><i>Serjeants at Law, and Barristers :</i></p> <p><i>Attornies, Solicitors, Proctors and Notaries Publick, and other Persons acting as such by virtue of any Office or Appointment, who shall respectively take out Certificates in those Characters :</i></p> <p><i>Public Officers drawing or preparing Deeds or other Instruments, by virtue of their Offices, and in the Course of their official Duty only, and not otherwise.</i></p>	
<p><b>CERTIFICATE</b> of Admission to Degrees in the Universities.—See TESTIMONIAL.</p>	
<p><b>CERTIFICATE</b> of Marriage, <i>except of any common Seaman, Marine or Soldier</i></p>	<p style="text-align: right;">0 5 0</p>
<p><b>CERTIFICATE</b> of any Person's having received the Holy Sacrament -</p>	<p style="text-align: right;">0 5 0</p>
<p><b>CERTIFICATE</b> of any Goods, Wares or Merchandize having been duly entered inwards, which shall be entered outwards for Exportation, at the Port of Importation, or be removed from thence to any other Port, for the more convenient Exportation thereof from <i>Great Britain</i>; where such Certificate shall be issued for enabling any Person to obtain a Debenture or Certificate, entitling him to receive any Drawback of any Duty or Duties of Customs, or any Part thereof</p> <p style="text-align: center;"><i>See also DEBENTURE.</i></p>	<p style="text-align: right;">0 4 0</p>
<p><b>CHARTER</b> of Resignation, or of Confirmation, or of Novodamus, or upon Apprising, or upon a Decreet of Adjudication or Sale of any Lands, or other heritable Subjects in <i>Scotland</i>, holden of any Subject Superior -</p> <p style="padding-left: 2em;">And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the First 1,080 Words, a further <i>progressive</i> Duty of -</p>	<p style="text-align: right;">0 9 0</p> <p style="text-align: right;">0 9 0</p>

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<b>CHARTER PARTY</b> or any Agreement or Contract for the Charter of any Ship or Vessel, or any Memorandum, Letter or other Writing between the Captain, Master or Owner of any Ship or Vessel, and any other Person for or relating to the Freight or Conveyance of any Money, Goods or Effects, on board of such Ship or Vessel -	1	15	0
And where the same, together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the First 1,080 Words, a further <i>progressive</i> Duty of -	1	5	0
<b>CLERKSHIP, Articles or Contract of.—See APPRENTICESHIP.—ARTICLES.</b>			
<b>COLLATION</b> by any Archbishop or Bishop to any Ecclesiastical Benefice, Dignity or Promotion in <i>England</i> , of the yearly Value of Ten Pounds or upwards in The King's Books - - - -	20	0	0
<b>COLLATION</b> by any Archbishop or Bishop to any other Ecclesiastical Benefice, Dignity or Promotion whatsoever in <i>England</i> - -	10	0	0
<b>COLLATION, Institution or Admission</b> , by any Presbytery or other competent Authority, to any Ecclesiastical Benefice in <i>Scotland</i> - -	2	0	0
<b>COMMISSION</b> granted by His Majesty, his Heirs or Successors, or by any Person or Persons duly authorized by him or them, to any Officer in the Army, or in the Corps of Royal Marines - - -	1	10	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Commissions granted to Officers of Yeomanry Cavalry, or Volunteer Infantry, and to Officers of the Local Militia.</i>			
<b>COMMISSION</b> granted by the Lord High Admiral, or the Commissioners for executing the Office of Lord High Admiral of the United Kingdom, to any Officer in the Navy - - - -	0	5	0
<b>COMMISSION, or Deputation</b> , granted by the Commissioners of Excise -	1	10	0
<b>COMMISSION</b> , appointing any Person Receiver General of the Land and other Taxes, for any County or District in <i>Great Britain</i> - -	25	0	0
<b>COMMISSION</b> appointing any Manager or Director, Managers or Directors, of or concerning any Lottery or Lotteries to be drawn pursuant to Act of Parliament - - - -	20	0	0
<b>COMMISSION</b> to act as a Notary Public in <i>Scotland</i> .—See FACULTY.			
<b>COMMISSION</b> , in the nature of a Power of Attorney in <i>Scotland</i> .—See LETTER OF ATTORNEY.			
<b>COMPOSITION</b> —Deed, or other Instrument of Composition between a Debtor or Debtors, and his, her or their Creditors - -	1	15	0
And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the First 1,080 Words, a further <i>progressive</i> Duty of - -	1	5	0

SCHEDULE, PART I.	Duty.		
CONDITIONAL Surrender of any Copyhold or Customary Estate, by way of Mortgage.—See MORTGAGE.	£.	s.	d.
CONSTAT of Letters Patent.—See EXEMPLIFICATION.			
CONTRACT of Excambion in <i>Scotland</i> .—See EXCHANGE.			
<p>CONVEYANCE, whether Grant, Disposition, Lease, Assignment, Transfer, Release, Renunciation, or of any other Kind or Description whatsoever, upon the Sale of any Lands, Tenements, Rents, Annuities or other Property, Real or Personal, Heritable or Moveable, or of any Right, Title, Interest or Claim in, to, out of or upon any Lands, Tenements, Rents, Annuities or other Property; that is to say, for and in respect of the Principal or only Deed, Instrument or Writing, whereby the Lands or other Things sold shall be granted, leased, assigned, transferred, released, renounced or otherwise conveyed to, or vested in, the Purchaser or Purchasers, or any other Person or Persons, by his, her or their Direction;</p>			
Where the Purchase or Consideration Money therein or thereupon expressed shall not amount to 20l.	0	10	0
And where the same shall amount to 20l. and not amount to 50l.	1	0	0
And where the same shall amount to 50l. and not amount to 150l.	1	10	0
And where the same shall amount to 150l. and not amount to 300l.	2	0	0
And where the same shall amount to 300l. and not amount to 500l.	3	0	0
And where the same shall amount to 500l. and not amount to 750l.	6	0	0
And where the same shall amount to 750l. and not amount to 1,000l.	9	0	0
And where the same shall amount to 1,000l. and not amount to 2,000l.	12	0	0
And where the same shall amount to 2,000l. and not amount to 3,000l.	25	0	0
And where the same shall amount to 3,000l. and not amount to 4,000l.	35	0	0
And where the same shall amount to 4,000l. and not amount to 5,000l.	45	0	0
And where the same shall amount to 5,000l. and not amount to 6,000l.	55	0	0
And where the same shall amount to 6,000l. and not amount to 7,000l.	65	0	0
And where the same shall amount to 7,000l. and not amount to 8,000l.	75	0	0
And where the same shall amount to 8,000l. and not amount to 9,000l.	85	0	0
And where the same shall amount to 9,000l. and not amount to 10,000l.	95	0	0
And where the same shall amount to 10,000l. and not amount to 12,500l.	110	0	0
And where the same shall amount to 12,500l. and not amount to 15,000l.	130	0	0
And where the same shall amount to 15,000l. and not amount to 20,000l.	170	0	0
And where the same shall amount to 20,000l. and not amount to 30,000l.	240	0	0
And where the same shall amount to 30,000l. and not amount to 40,000l.	350	0	0

SCHEDULE, PART I.	Duty.		
CONVEYANCE— <i>continued.</i>	£.	s.	d.
And where the same shall amount to 40,000l. and not amount to 50,000l.	450	0	0
And where the same shall amount to 50,000l. and not amount to 60,000l.	550	0	0
And where the same shall amount to 60,000l. and not amount to 80,000l.	650	0	0
And where the same shall amount to 80,000l. and not amount to 100,000l.	800	0	0
And where the same shall amount to 100,000l. or upwards	1,000	0	0
And where any Freehold Lands or Hereditaments in <i>England</i> shall be conveyed by a Deed of Feoffment, with or without any Letter or Letters of Attorney therein contained to deliver or receive Seisin, or by a Deed of <i>Bargain and Sale inrolled</i> ; such Deed of Feoffment or Bargain and Sale, unless accompanied with a Lease and Release shall be charged with a <i>further</i> Duty as follows:			
If the Purchase or Consideration Money therein or thereupon expressed, shall be under 20l.	0	10	0
If it shall amount to 20l. and not amount to 50l.	0	15	0
If it shall amount to 50l. and not amount to 150l.	1	0	0
If it shall amount to 150l. or upwards	1	15	0
But if there shall be both a Feoffment and a Bargain and Sale inrolled, then the said further Duty shall not attach on either.			
Note.—The Purchase or Consideration Money is to be truly expressed and set forth in Words at length, in or upon every such principal or only Deed or Instrument of Conveyance.			
And where any Lands or other Property, of different Tenures or Holdings, or held under different Titles, contracted to be sold at one entire Price for the whole, shall be conveyed to the Purchaser in separate Parts or Parcels, by different Deeds or Instruments, the Purchase or Consideration Money shall be divided and apportioned in such manner as the Parties shall think fit, so that a distinct Price or Consideration for each separate Part or Parcel may be set forth in or upon the principal or only Deed or Instrument of Conveyance relating thereto; which shall be charged with the said <i>ad valorem</i> Duty in respect of the Price or Consideration Money therein set forth.			
And where any Lands or other Property, contracted to be purchased by Two or more Persons jointly, or by any Person for himself and others, or wholly for others, at one entire Price for the whole, shall be conveyed, in Parts or Parcels, by separate Deeds or Instruments, to the Persons for whom the same shall be purchased, for distinct Parts or Shares of the Purchase Money; the principal or only Deed or Instrument of Conveyance, of each separate Part or Parcel, shall be charged with the said <i>ad valorem</i> Duty, in respect of the Sum of Money therein specified as the Consideration for the same. But if separate Parts or Parcels of such Lands or other Property shall be conveyed to or to the Use of or in Trust for different Persons, in and by one and the same Deed or Instrument, then such Deed or Instrument shall be charged with			



SCHEDULE, PART I.	Duty.
<p><b>CONVEYANCE</b>—<i>continued.</i></p> <p>the said <i>ad valorem</i> Duty, in respect of the aggregate Amount of the Purchase or Consideration Monies therein mentioned to be paid or agreed to be paid, for the Lands or Property thereby conveyed.</p> <p>And where any Person, having contracted for the Purchase of any Lands or other Property, but not having obtained a Conveyance thereof, shall contract to sell to any other Person, and the same shall in consequence be conveyed immediately to the Sub Purchaser; the principal or only Deed or Instrument of Conveyance shall be charged with the said <i>ad valorem</i> Duty, in respect of the Purchase or Consideration Money therein mentioned to be paid, or agreed to be paid, by the Sub Purchaser.</p> <p>And where any Person, having contracted for the Purchase of any Lands or other Property, but not having obtained a Conveyance thereof, shall contract to sell the whole or any Part or Parts thereof, to any other Person or Persons, and the same shall in consequence be conveyed, by the original Seller, to different Persons, in Parts or Parcels; the principal or only Deed or Instrument of Conveyance, of each Part or Parcel thereof, shall be charged with the said <i>ad valorem</i> Duty, in respect only of the Purchase or Consideration Money which shall be therein mentioned to be paid or agreed to be paid for the same, by the Person or Persons, to whom or to whose Use or in Trust for whom the Conveyance shall be made, without regard to the Amount of the original Purchase Money.</p> <p>And in all cases of such Sub Sales as aforesaid, the Sub Purchasers, and the Persons immediately selling to them, shall be deemed and taken to be the Purchasers and Sellers, within the Intent and Meaning of the Provisions and Regulations of the aforesaid Act of the Forty eighth Year of His Majesty's Reign, relating to the <i>ad valorem</i> Duties on Conveyances on the Sale of Property thereby imposed, and which are to be observed and enforced with regard to the said <i>ad valorem</i> Duties hereby granted.</p> <p>But where any Sub Purchaser shall take an actual Conveyance, of the Interest of the Person immediately selling to him, which shall be chargeable with the said <i>ad valorem</i> Duty, in respect of the Purchase or Consideration Money paid or agreed to be paid by him, and shall be duly stamped accordingly; any Deed or Instrument of Conveyance to be afterwards made to him, of the Property in question, by the original Seller, shall be exempted from the said <i>ad valorem</i> Duty, and be charged only with the ordinary Duty on Deeds or Instruments of the same Kind not upon a Sale.</p> <p>And where any Lands or other Property separately contracted to be purchased of different Persons, at separate and distinct Prices, shall be conveyed to the Purchaser, or as he shall direct, in and by one and the same Deed or Instrument; such Deed or Instrument shall be charged with the said <i>ad valorem</i> Duty, in respect of the aggregate Amount of the Purchase or Consideration Monies, therein mentioned to be paid or agreed to be paid for the same.</p>	<p>£. s. d.</p>

48 G. 3. c. 149.

SCHEDULE, PART I,	Duty
<p>CONVEYANCE—<i>continued.</i></p> <p>And where any Lands, or other Property shall be sold and conveyed, in Consideration, wholly or in Part, of any Sum of Money charged thereon by way of Mortgage, Wadset or otherwise, and then due and owing to the Purchaser, or shall be sold and conveyed, subject to any Mortgage, Wadset, Bond or other Debt, or to any gross or entire Sum of Money, to be afterwards paid by the Purchaser, such Sum of Money or Debt shall be deemed the Purchase or Consideration Money, or Part of the Purchase or Consideration Money, as the case may be, in respect whereof the said <i>ad valorem</i> Duty is to be paid.</p> <p>And to prevent Doubts, respecting what shall be deemed the principal Deed or Instrument of Conveyance, in certain cases, it is hereby declared :</p> <p>That where any Lands or Hereditaments, in <i>England</i>, shall be conveyed by Bargain and Sale inrolled, and also by Lease and Release, or Feoffment with or without any such Letter or Letters of Attorney therein contained as aforesaid ; the Release or Feoffment shall be deemed the principal Deed ; and the Bargain and Sale shall be charged only with the Duty hereby imposed on Deeds in general.—(<i>See Deed.</i>)—but the same shall not be inrolled or be available, unless also stamped for testifying the Payment of the <i>ad valorem</i> Duty on the Release or Feoffment.</p> <p>And where any Lands or Hereditaments shall be conveyed by Lease and Release, and also by Feoffment, with or without any such Letter or Letters of Attorney therein contained as aforesaid ; the Release shall be deemed the principal Deed ; and the Feoffment shall be charged only with the Duty hereby imposed on Deeds in general (<i>See Deed</i>). But the same shall not be available, unless also stamped for testifying the Payment of the <i>ad valorem</i> Duty on the Release</p> <p>And where any Copyhold or Customary Estate shall be conveyed, by a Deed of Bargain and Sale, by the Commissioners named in a Commission of Bankrupt, or by Executors or others, by virtue of a Power given by Will, or by Act of Parliament, or otherwise, where a Surrender shall not be necessary, the Deed of Bargain and Sale shall be deemed the principal Instrument.</p> <p>And in other cases of Copyhold or Customary Estates, the Surrender or Voluntary Grant, or the Memorandum thereof respectively, if made out of Court, or the Copy of Court Roll of the Surrender or Voluntary Grant, if made in Court, shall be deemed the principal Instrument.</p> <p>And Copies of Court Roll, made after the Thirty first Day of August 1815, of Surrenders and Voluntary Grants made in Court before or upon that Day, and subsequent to the 10th Day of October 1808, shall be charged with the said <i>ad valorem</i> Duties. But Copies of Court Roll, of Surrenders and Voluntary Grants made before or upon the 10th Day of October 1808, shall not be liable thereto.</p>	<p>£. s. d.</p>

SCHEDULE, PART I.	Duty.
<p>CONVEYANCE—<i>continued.</i></p> <p>And Grants, and Copies of Court Roll of Grants, of Copyhold or Customary Estates for a Life or Lives, are to be charged, as well as those for any greater Interest.</p> <p>And where in <i>Scotland</i> there shall be a Disposition or Assignment, executed by the Seller, and any other Instrument or Instruments, Writing or Writings, to complete the Title, the Disposition or Assignment shall be deemed the principal Instrument.</p> <p>And where, upon the Sale of any Annuity or other Right not before in Existence, the same shall not be created by actual Grant or Conveyance, but shall only be secured by Bond, Warrant of Attorney, Covenant, Contract, or otherwise; the Bond or other Instrument, by which the same shall be secured, or some one of such Instruments, if there be more than one, shall be deemed and taken to be liable to the same Duty, as an actual Grant or Conveyance.</p> <p>And in the case of Leases or Tacks, where a yearly Rent of 20l. or upwards shall be reserved, as Part of the Consideration for the same, there shall be charged a further Duty;—for which see Title, LEASE.</p> <p>And where the principal or only Deed or Instrument of Conveyance, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -</p> <p>And where there shall be several Deeds, Instruments or Writings for completing the Title to the Property sold; such of them as are not liable to the said <i>ad valorem</i> Duty shall be charged with the Duty, to which the same may be liable, under any general or particular Description of such Deeds, Instruments or Writings contained in this Schedule.</p> <p>And where, in any case not hereby expressly provided for, of several Deeds, Instruments or Writings, a Doubt shall arise which is the Principal, it shall be lawful for the Parties to determine for themselves which shall be so deemed, and to pay the said <i>ad valorem</i> Duty thereon accordingly; and, if necessary, the other Deeds, Instruments or Writings, on which the Doubt shall have arisen, shall be stamped with a particular Stamp for denoting or testifying the Payment of the <i>ad valorem</i> Duty; upon all the Deeds or Instruments being produced, and appearing to be duly stamped in other respects.</p> <p>And where there shall be Duplicates of any Deed or Instrument, chargeable with the said <i>ad valorem</i> Duty, exceeding 2l. one of them only shall be charged therewith, and the other or others shall be charged with the ordinary Duty on Deeds or Instruments of the same Kind not upon a Sale; and on the whole being produced duly stamped as hereby required, the latter shall also be stamped with a particular Stamp for denoting or testifying the Payment of the said <i>ad valorem</i> Duty.</p> <p>And where any Deed or Instrument, operating as a Conveyance on the Sale of any Property, shall operate also as a Conveyance of any other than the Property sold by way of Settlement,</p>	<p>£. s. d.</p> <p>1 0 0</p>

SCHEDULE, PART I.	Duty.
<p><b>CONVEYANCE—continued.</b></p> <p>or for any other Purpose, or shall also contain any other Matter or Thing besides what shall be incident to the Sale and Conveyance of the Property sold, or relate to the Title thereto; 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 Matter, would have been chargeable with, exclusive of the progressive Duty.</p> <p><i>Exemptions from the preceding Duties on Conveyances upon the Sale of Lands, &amp;c.</i></p> <p><i>All Surrenders and other Instruments, relating only to Copyhold or Customary Estates, whose clear yearly Value shall not exceed Twenty Shillings; but which are hereinafter otherwise charged.</i></p> <p><i>All Transfers of Shares in the Stock and Funds of the Governor and Company of the Bank of England, and of the South Sea and East India Companies; but which are hereinafter otherwise charged.</i></p> <p><i>All Leases and Tacks in Consideration of a Fine or Grassum, for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted.</i></p> <p><i>All Leases in Consideration of a Fine for a Term absolute, not exceeding Twenty-one Years, granted by Ecclesiastical Corporations, Aggregate or Sole</i></p> <p><i>And all voluntary Grants made by the Lord or Lady of any Manor of any Copyhold, or Customary Lands or Hereditaments for a Life or Lives for a pecuniary Consideration, and the Copies of Court Roll of such voluntary Grants.</i></p> <p><i>All which Leases, Tacks, Grants and Copies are hereinafter charged with ordinary Duty.</i></p> <p><i>Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.</i></p> <p><i>Conveyances of Rents purchased under the Act of the 34th Year of His Majesty's Reign, c. 75.* for the better Management of the Land Revenue of The Crown, and for the Sale of Fee Farm and other unimproveable Rents, upon subsequent Sales thereof by the Purchasers or their Heirs or Assigns, to the Owners of the Lands or other Hereditaments, out of which the same are payable; where the Consideration Money to be paid on such subsequent Sales shall not exceed the Sum of 10l.</i></p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>All Transfers of Shares in any of the Government or Parliamentary Stocks or Funds.</i></p> <p><i>For other Exemptions, see the Titles, GRANT, LEASE, and at the End of this Part of the Schedule.</i></p>	<p>£. s. d.</p>

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<p>CONVEYANCE of Lands and Rents belonging to The Crown.— —See GRANT.</p>			
<p>CONVEYANCE of any Estate or Property, in Trust for Sale, which shall be intended only as a Security for Money or Stock.—See MORTGAGE.</p>			
<p>CONVEYANCE of the Equity or Right of Redemption or Reversion of Lands or other Property, to a Purchaser, in the same Deed with a Mortgage, Wadset or other Security made thereupon.— —See MORTGAGE.</p>			
<p>CONVEYANCE of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i> - - - - - And where the same, together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - - - -</p>	1	15	0
	1	5	0
<p>COPY, attested to be a true Copy, in the Form which hath been commonly used for that Purpose, or in any other manner authenticated or declared to be a true Copy, or made for the Purpose of being given in Evidence as a true Copy, of any Agreement, Contract, Bond, Deed or other Instrument of Conveyance, or any other Deed whatever, together with any Schedule, Receipt, or other Matter, put or indorsed thereon, or annexed thereto, or of any Part thereof respectively;</p>			
<p>Where such a Copy shall be made for the Security or Use of any Person, being a Party to, or taking any Benefit or Interest immediately under such Agreement, Contract, Bond, Deed or other Instrument - - - - -</p>	<p>} <i>The same Duty or Duties as for the original Instrument.</i></p>		
<p>And where any such Copy shall be made, for the Security or Use of any Person, not being a Party to, or taking any Benefit or Interest immediately, under such Agreement, Contract, Bond, Deed or other Instrument - - - - -</p>			
<p>And for every entire Quantity of 720 Words contained therein, over and above the first 720 Words, a further <i>progressive</i> Duty of - - - - -</p>	0	1	0
<p>And all Copies, which shall at any time be offered in Evidence, shall be deemed to have been made for that Purpose.</p>			
<p><i>Exemptions from the preceding and all other Stamp Duties.</i></p>			
<p><i>All Copies attested or authenticated as aforesaid, which shall be made for the Private Use only of any Person having the Custody of the Original Instruments, or of his or her Counsel, Attorney or Solicitor.</i></p>			
<p>COPY, attested or authenticated as aforesaid, or made for the Purpose of being given in Evidence as a true Copy of any original Will, Testament or Codicil; or of the Probate or Probate Copy of any Will or Codicil; or of any Letters of Administration; or of any Confirmation of a Testamentary or Dative, or of any Part thereof respectively - - - - -</p>	0	1	0
<p>And for every entire Quantity of 720 Words, contained in any such Copy, over and above the first 720 Words, a further <i>progressive</i> Duty of - - - - -</p>	0	1	0
<p>And all Copies which shall at any time be offered in Evidence, shall be deemed to have been made for that Purpose.</p>			

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
Office COPY or Extract of any Will or Codicil, deposited in any Ecclesiastical Court in <i>England</i>		0	1	0
And for every entire Quantity of 90 Words, contained in any such Copy or Extract, over and above the first 90 Words, a further <i>progressive</i> Duty of		0	1	0
COPY or Extract of any Memorial, or of the Register of any Memorial, registered pursuant to any Act of Parliament, made or to be made, for the Public Registering of Deeds and Conveyances in <i>England</i>		0	5	0
And for every Piece of Vellum, Parchment or Paper, upon which any such Copy or Extract shall be written, after the first, a further <i>progressive</i> Duty of		0	5	0
COPY or Extract of any Deed, or of any other Instrument not falling under the Description of Law Proceedings, which shall be made or taken from the Rolls or Records of any of His Majesty's Courts at <i>Westminster</i>		0	2	0
And for every Piece of Vellum, Parchment or Paper, upon which any such Copy or Extract shall be written, after the first, a further <i>progressive</i> Duty of		0	2	0
Attested COPY or Extract, of any Deed, Instrument or Writing, given out from any Public Register, or from the Books or Records of any Court in <i>Scotland</i> , and not otherwise charged under the Head of Law Proceedings		0	2	6
And where the same shall contain more than 600 Words, then for every entire Quantity of 600 Words contained therein, over and above the first 600 Words, a further <i>progressive</i> Duty of		0	2	6
And for any less Quantity of Words contained therein, over and above the first 600 Words, or over and above any Second, Third or other full Quantity of 600 Words, a further Duty of		0	2	6
<i>Exemptions from the preceding and all other Stamp Duties.</i>				
<i>Certified Copies of Proceedings and Interlocutors required or authorized in cases of Appeal to the House of Lords.</i>				
<i>Copies or Extracts of Protests, upon Bills or Promissory Notes, for any Sum under Forty Shillings Sterling.</i>				
<i>Extracts of Commissions of Persons as Delegates or Representatives to the General Assembly, or to any Presbytery or Church Court, in Scotland; and of Commissions of Delegates to the Convention of Royal Burghs; and of Commissions of Delegates from any Royal Burgh for the Election of Members of Parliament.</i>				
COPYHOLD Estates; and CUSTOMARY Estates, passing by Surrender and Admittance, or by Admittance only, and not by Deed; INSTRUMENTS relating thereto, not otherwise charged under the Head of Mortgage, or of Conveyance upon the Sale of Lands; viz.				
Any SURRENDER made out of Court, or the Memorandum thereof; where the clear yearly Value of the Estate shall exceed Twenty Shillings				
		1	0	0
And where the same shall not exceed Twenty Shillings				
		0	5	0
<i>See also CONVEYANCE upon the Sale of Lands, &amp;c. and MORTGAGE.</i>				

SCHEDULE, PART I.		Duty.
		£. s. d.
<b>COPYHOLD—continued.</b>		
Any ADMITTANCE out of Court, or the Memorandum thereof; where the clear yearly Value of the Estate shall exceed Twenty Shillings		1 0 0
And where the same shall not exceed Twenty Shillings -		0 5 0
And where both a Surrender and Admittance, or more than one Surrender or Admittance, or the Memorandum thereof, shall be contained in the same Piece of Vellum, Parchment or Paper, whether upon a Sale, Mortgage or other Occasion, the proper Duty shall be paid, in respect to each Surrender and each Admittance.		
And where any Surrender or Admittance, or the Memorandum thereof, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of -		1 0 0
The COPY of COURT ROLL of any Surrender made in Court; where the clear yearly Value of the Estate shall exceed Twenty Shillings		1 0 0
And where the same shall not exceed Twenty Shillings -		0 5 0
<i>See also</i> CONVEYANCE upon the Sale of Lands, &c. and MORTGAGE.		
The COPY of COURT ROLL of any Admittance in Court; where the clear yearly Value of the Estate shall exceed Twenty Shillings		1 0 0
And where the same shall not exceed Twenty Shillings -		0 5 0
And where Copies of both a Surrender and Admittance, or of more than one Surrender or Admittance, shall be contained in the same Piece of Vellum, Parchment or Paper, whether upon a Sale, Mortgage or other Occasion, the proper Duty shall be paid, in respect of each Surrender and each Admittance, except in the case of a Recovery hereinafter provided for.		
And where the Copy of any such Surrender or Admittance, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of -		1 0 0
The COPY of COURT ROLL of the several Surrenders, Admittances and other Acts, which shall take place in Court, for the Purpose of perfecting a COMMON RECOVERY of any entailed Copyhold or Customary Estate or Estates, Tenement or Tenements, from the Surrender to make a Tenant of the Præcipe, down to the Admittance of the Tenant in Tail, in Fee, or to the Admittance for Life of the former Tenant for Life, with Remainder to the Tenant in Tail, in Fee, upon the Surrender of the Demandant, both inclusive; or from the Surrender to make a Tenant to the Præcipe, inclusive, to the Admittance of the Tenant in Tail, or Tenant for Life, otherwise than as aforesaid, or to the Admittance of any other Person, upon the Surrender of the Demandant, exclusive; where the clear yearly Value of the Estate shall exceed Twenty Shillings		} Five Times 1 0 0
And where the same shall not exceed Twenty Shillings -		

SCHEDULE, PART I.	Duty.
<b>COPYHOLD</b> — <i>continued.</i>	£. s. d.
And if the Copy of Court Roll of any other Admittance or Surrender, Admittances or Surrenders, shall be contained in the same Piece of Vellum, Parchment or Paper, with the Copy of Court Roll of the several Surrenders, Admittances and other Acts for the Purpose aforesaid; the same shall be charged with such and the same Duty or Duties, as if the same had been written upon a separate Piece of Vellum, Parchment or Paper, over and above the said Duties hereby imposed on the Copy of Court Roll of the Recovery.	
Any VOLUNTARY GRANT by the Lord or Lady, or Steward, of any Manor, made out of Court, or the Memorandum thereof, with or without Admittance thereon; where the clear yearly Value of the Estate shall exceed Twenty Shillings	Twice 1 0 0
And where the same shall not exceed Twenty Shillings	Twice 0 5 0
<i>See also CONVEYANCE upon the Sale of Lands, &amp;c. and MORTGAGE.</i>	
The COPY of COURT ROLL of any Voluntary Grant made in Court, by the Lord or Lady, or Steward of any Manor with or without Admittance thereon;—where the clear yearly Value of the Estate shall exceed Twenty Shillings	Twice 1 0 0
And where the same shall not exceed Twenty Shillings	Twice 0 5 0
<i>See also CONVEYANCE upon the Sale of Lands, &amp;c. and MORTGAGE.</i>	
And where any Voluntary Grant, or the Memorandum, or Copy of Court Roll thereof, together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,100 Words or upwards, then for every entire Quantity of 1,000 Words contained therein, over and above the First 1,000 Words, a further <i>progressive</i> Duty of	1 0 0
Any LICENCE to demise, or the Memorandum thereof, if granted out of Court; and the COPY of COURT ROLL of any Licence to demise, if granted in Court; where the clear yearly Value of the Estate shall exceed Twenty Shillings	1 0 0
And where the same shall not exceed Twenty Shillings	0 5 0
<i>Exemptions from the preceding and all other Stamp Duties.</i>	
<i>Original Surrenders out of Court, and Copies of Court Roll of Surrenders in Court, to the Uses of a Will, or to a Trustee for the Uses or Purposes of a Will.</i>	
<i>The Court Rolls or Books of any Manor, wherein the Proceedings relating thereto shall be entered or minuted.</i>	
<i>See also the General Exemptions at the End of this Part of the Schedule.</i>	
DEBENTURE or CERTIFICATE for entitling any Person to receive any Drawback of any Duty or Duties, or Part of any Duty or Duties of Customs or Excise, or any Bounty, payable out of the Revenue of Customs or Excise, for or in respect of any Goods, Wares or Mer-	



SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<b>DEBENTURE</b> — <i>continued.</i>			
chandise exported or shipped to be exported from <i>Great Britain</i> to any Part beyond the Seas;			
If the same shall not exceed 100l.	0	5	0
If the same shall exceed 100l. and not exceed 200l.	0	10	0
If the same shall exceed 200l. and not exceed 500l.	1	0	0
If the same shall exceed 500l.	2	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>All Debentures or Certificates for Bounty, which were heretofore exempted from Stamp Duty by any Act or Acts of Parliament, granting a Bounty on the Exportation of Linens or Sail Cloth.</i>			
<b>DECLARATION</b> of any Use or Trust, Uses or Trusts, of or concerning any Estate or Property, Real or Personal, where made by any Writing not being a Deed or Will, <i>nor otherwise charged in this Schedule</i>			
	1	15	0
And where the same, together with any Schedule, Receipt, or other Matter, put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
<i>If made by Deed.—See DEED.</i>	1	5	0
<b>DEED</b> , whereby any real Burden shall be declared or created on Lands or Heritable Subjects in <i>Scotland</i> .—See <b>MORTGAGE</b> , <b>DISPOSITION</b> .			
<b>DEED</b> containing an Obligation to invest any Person, in Heritable Subjects in <i>Scotland</i> , under a Clause of Reversion, as a Security for Money, but without any personal Bond or Obligation therein for Payment of the Money intended to be secured.—See <b>MORTGAGE</b> .			
<b>DEED</b> of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>			
	1	15	0
And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
	1	5	0
<b>DEFEAZANCE</b> .—Deed, or other Instrument of Defeazance, of any Conveyance, Disposition, Assignment or Tack, apparently absolute, but intended only as a Security for Money or Stock.—See <b>MORTGAGE</b> .			
<b>DEPUTATION</b> by the Commissioners of Excise.—See <b>COMMISSION</b> .			
<b>DEPUTATION</b> or Appointment of a Gamekeeper			
	1	15	0
<b>DISCHARGE</b> for Money.—See <b>RECEIPT</b> .			
<b>DISPENSATION</b> for holding Two Ecclesiastical Dignities or Benefices, or a Dignity and a Benefice, in <i>England</i> , where either of them shall be above the yearly Value of Ten Pounds in <i>The King's Books</i>			
	40	0	0
And in all other cases			
	25	0	0

SCHEDULE, PART I.	Duty.
DISPENSATION of any other Kind, from the Archbishop of <i>Canterbury</i> , or the Master of the Faculties, for the time being, or from the Guardian of the Spiritualities during a Vacancy of the Archbishop's See -	<p style="text-align: right;">£. s. d.</p> <p style="text-align: right;">40 0 0</p>
DISPOSITION of Lands or Heritable Subjects in <i>Scotland</i> to singular Successors or Purchasers.—See CONVEYANCE.	
DISPOSITION of Lands or other Heritable Subjects in <i>Scotland</i> , to a Purchaser, containing a Clause, declaring all or any Part of the Purchase Money, a real Burden upon or affecting the Lands or Heritable Subjects thereby disposed, or any Part thereof; Such Disposition shall be charged, not only with the <i>ad valorem and progressive Duties</i> hereinbefore charged on a Conveyance upon the Sale of Lands or Heritable Subjects in <i>Scotland</i> , but also with the <i>ad valorem</i> Duty hereinafter charged on any Deed creating a real Burden on Lands in <i>Scotland</i> .— —See CONVEYANCE, MORTGAGE.	
DISPOSITION in Security, in <i>Scotland</i> .—See MORTGAGE.	
DISPOSITION of any Wadset, Heritable Bond, &c.—See MORTGAGE.	
DISPOSITION of any Lands or other Property, Heritable or Moveable, in <i>Scotland</i> , or of any Right or Interest therein, <i>not otherwise charged in this Schedule</i> - - - - - And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of -	<p style="text-align: right;">1 15 0</p> <p style="text-align: right;">1 5 0</p>
DOCQUET, made on passing under the Great Seal of the United Kingdom, any Grant, Letters Patent, Exemplification, Constat, or other Instrument, requiring a Docquet - - - - -	<p style="text-align: right;">0 2 0</p>
DONATION, by His Majesty, his Heirs or Successors, or by any other Patron, Of any Ecclesiastical Benefice, Dignity or Promotion in <i>England</i> , of the yearly Value of Ten Pounds or upwards in The King's Books - - - - - Of any other Ecclesiastical Benefice, Dignity or Promotion whatsoever in <i>England</i> - - - - -	<p style="text-align: right;">20 0 0</p> <p style="text-align: right;">10 0 0</p>
DRAFT for Money.—See BILL OF EXCHANGE.	
EIK to a Reversion.—See MORTGAGE.	
EXCHANGE—Any Deed, whereby any Lands or other Hereditaments or Heritable Subjects in <i>England</i> or <i>Scotland</i> shall be conveyed, or any Copyhold or Customary Lands or Hereditaments in <i>England</i> shall be covenanted to be surrendered, in <i>Exchange</i> for other Lands or Hereditaments or Heritable Subjects; If no Sum of Money, or only a Sum under 300l. shall be paid or agreed to be paid for Equality of Exchange; the ordinary Duty of - - - - -	<p style="text-align: right;">1 15 0</p>

SCHEDULE, PART I.	Duty.
EXCHANGE— <i>continued.</i>	<p style="text-align: center;">£. s. d.</p> <p><i>The same ad valorem Duty as for a Conveyance on the Sale of Lands for a Sum of Money equal to the Sum so paid or agreed to be paid.</i></p>
<p>And if a Sum of 300l. or upwards shall be paid or agreed to be paid for Equality of Exchange - - -</p>	
<p>And where any such Deed of Exchange, together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of,</p>	
<p>If the Deed be liable, in the first Instance, to a Duty of 1l. 15s.</p>	1 5 0
<p>Or if liable to a higher Duty in the first Instance - - -</p>	1 0 0
<p>And any Duplicate of any such Deed of Exchange shall be charged with the same Duty or Duties; and if the Exchange shall be effected or secured by separate Conveyances or Covenants, by distinct Deeds, each Deed shall be charged with the same Duty or Duties.</p>	
<p>And in case there shall be more than one Deed for completing the Title to the Lands or other Hereditaments or Heritable Subjects conveyed by either Party, the principal Deed only shall be charged under this Head of Exchange; and any subordinate or collateral Deed shall be charged with the Duty to which it may be liable under any other Description in this Schedule.</p>	
<p>EXEMPLIFICATION or Constat, under the Great Seal of the United Kingdom of <i>Great Britain and Ireland</i>, of any Letters Patent or Grant, made or to be made by His Majesty, his Heirs or Successors, or by any of His Royal Predecessors, of any Honour, Dignity, Promotion, Franchise, Liberty or Privilege, or of any Lands, Office or other Thing whatsoever;</p>	
<p>For every Skin, Sheet or Piece of Vellum, Parchment or Paper, upon which any such Exemplification or Constat shall be written - - -</p>	5 0 0
<p>EXTRACTS from Registers and Records in <i>England and Scotland</i>.— —See COPY.</p>	
<p>FACTORY, in the Nature of a Power of Attorney in <i>Scotland</i>.— —See LETTER OF ATTORNEY.</p>	
<p>FACULTY, Licence or Commission, for admitting or authorizing any Person to act as a Notary Public in <i>England</i> - - -</p>	30 0 0
<p>FACULTY, Licence or Commission, for admitting or authorizing any Person to act as a Notary Public in <i>Scotland</i> - - -</p>	20 0 0
<p>FACULTY from the Archbishop of <i>Canterbury</i>, or the Master of the Faculties for the time being, or from the Guardian of the Spiritualities during a Vacancy of the Archbishop's See, <i>not otherwise charged</i> - -</p>	30 0 0
<p>FEOFFMENT of Lands or other Hereditaments, in <i>England</i>, upon the Sale or Mortgage thereof.—See CONVEYANCE—MORTGAGE.</p>	

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
FEOFFMENT of Lands or other Hereditaments, in <i>England</i> , not otherwise charged	1	15	0
And where the same shall contain any Letter or Letters of Attorney to deliver or receive Seisin, a further Duty of	1	15	0
And where the same, together with any such Letter or Letters of Attorney, and any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
FURTHER CHARGE.—See MORTGAGE.			
GIFT of Ultimus Heirs, Bastardy, Escheat or Forfeiture, in <i>Scotland</i> .— —See GRANT.			
GIFT of the vacant Stipend of any Parish in <i>Scotland</i> , whereof the Presentation to the Church shall belong to The Crown	1	10	0
GRANT or Letters Patent, under the Great Seal of the United Kingdom of <i>Great Britain and Ireland</i> , or the Seal of the Duchy or County Palatine of <i>Lancaster</i> , or under the Seal kept and used in <i>Scotland</i> , in Place of the Great Seal formerly used there;			
Of the Honour or Dignity of a Duke	350	0	0
_____ of a Marquis	300	0	0
_____ of an Earl	250	0	0
_____ of a Viscount	200	0	0
_____ of a Baron	150	0	0
_____ of a Baronet	100	0	0
Of a <i>Congé d'Elire</i> , to any Dean and Chapter, for the Election of an Archbishop or Bishop	30	0	0
Of the Royal Assent to or Signification of the Election made by any Dean and Chapter, or of the Nomination and Presentation by His Majesty, his Heirs or Successors, in default of such Election, of any Person to be an Archbishop or Bishop	30	0	0
Of or for the Restitution of the Temporalities to any Archbishop or Bishop	30	0	0
Of any other Honour, Dignity or Promotion whatsoever, or of any Franchise, Liberty or Privilege, to any Person or Persons, Body or Bodies Politic or Corporate	30	0	0
And where Two or more Honours or Dignities shall be granted by the same Letters Patent to the same Person, such Letters Patent shall be charged with the proper Duty in respect of the highest in point of rank only.			
And where any Honour or Dignity, Honours or Dignities, shall be granted to any Person or Persons, in remainder, the Letters Patent shall be charged with such further Duty, in respect of every Remainder, as would have been payable for an original Grant of the same Honour or Dignity, Honours or Dignities.			
And where any such Grant or Letters Patent shall be contained in more than One Skin, Sheet or Piece of Vellum, Parchment or Paper, then for every Skin, Sheet or Piece thereof, after the first, a further <i>progressive</i> Duty of	20	0	0

SCHEDULE, PART I.		Duty.
	£.	s. &
<b>GRANT—continued.</b>		
<i>Exemptions from the preceding and all other Stamp Duties.</i>		
<i>Commissions of Rebellion in Process.</i>		
<i>Letters Patent or Briefs for collecting Charitable Benevolences.</i>		
<i>Letters Patent for confirming any Dispensation hereinbefore charged with a Duty.</i>		
<i>Letters Patent appointing Sheriffs in England, and the Writs of Assistance accompanying such Letters Patent.</i>		
GRANT, or Warrant of Precedence to take Rank among Nobility, under the Sign Manual of His Majesty, his Heirs or Successors	100	0 0
GRANT or Licence under the Sign Manual, to take and use a Surname and Arms, or a Surname only, in compliance with the Injunctions of any Will or Settlement	50	0 0
GRANT or Licence under the Sign Manual, to take and use a Surname and Arms, or a Surname only, upon any voluntary Application	10	0 0
GRANT of Arms or Armorial Ensigns only, under the Sign Manual, or by any of the Kings of Arms of England or Scotland	10	0 0
GRANT, Lease or Tack, under the Great Seal of the United Kingdom of Great Britain and Ireland, or the Seal of the Exchequer in England, or the Seal of the Duchy or County Palatine of Lancaster, or the Seal kept and used in Scotland, in place of the Great Seal formerly used there; or under the Privy Seal in England, or the Quarter Seal or Privy Seal in Scotland, unless directed to the Great Seal; or under the Royal Sign Manual of His Majesty, his Heirs or Successors, unless directed to any of the Seals aforesaid;		
Of any Lands, Tenements, Hereditaments or Heritable Subjects, whatever the Tenure thereof may be, which have or shall come to His Majesty, his Heirs or Successors; by Escheat or Forfeiture, or as Ullimus Haeres, or by reason of the same being purchased by or for any Alien; or which His Majesty, his Heirs or Successors, is or shall be otherwise entitled to, in Right of The Crown, and be authorized to dispose of, absolutely, as he or they shall think fit; whether such Grant, Lease or Tack, shall be in Fee or Fee Tail, or for Term of Life or Years;		
Or of any Lands, Tenements, Hereditaments or Heritable Subjects belonging to the Duchy of Lancaster, or belonging to The Crown in Scotland, whereof His Majesty, his Heirs or Successors, is or shall be authorized to make only certain limited Grants, Leases or Tacks; whether such Grant, Lease or Tack, shall be for Term of Life or Years;		
Or of any Goods, Chattels, or Personal or Moveable Estate, or other Profit, whereof the Grant is not otherwise charged in this Schedule;		
Where such Grant, Lease or Tack, shall be intended to operate in any Degree, as a Gift, except in the cases next hereinafter mentioned, then for every Skin, Sheet, or Piece of Vellum, Parchment or Paper, upon which the same shall be written, a Duty of	30	0 0

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c. 14.

SCHEDULE, PART I.	Duty.
<p><b>GRANT</b>—<i>continued.</i></p>	<p>£. s. d.</p>
<p>And where any such Grant, Lease or Tack, operating as a Gift, shall be of Lands or other Hereditaments, or Heritable Subjects, vested in His Majesty, his Heirs or Successors, by <i>Escheat</i> or as <i>Ultimus Heres</i>, for want of Heirs of any Person, who was a <i>bare Trustee</i> thereof, or seized into the Hands of The Crown upon any <i>Outlawry</i>, in a Civil Action, at the Suit of any of His Majesty's Subjects</p>	<p>1 15 0</p>
<p>And if any such Grant, Lease or Tack, charged with a Duty of £1. 15s. together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of</p>	<p>1 5 0</p>
<p>And where any such Grant, Lease or Tack, shall be made for what shall be deemed and intended as a <i>full and adequate Consideration</i> for the same, either in Money paid at once, or in Rent, or in Lands or Hereditaments given in Exchange, or otherwise</p>	<p><i>The same Duty as on a Grant, Lease or Tack of the like Description, made by any of His Majesty's Subjects.</i></p>
<p><b>GRANT</b>, or Conveyance, under the Seal of the Duchy of <i>Lancaster</i>, made in pursuance of the Act passed in the 19th Year of His Majesty's Reign, c. 45, for enabling the Chancellor and Council of the Duchy, to sell certain Rents, and to enfranchise Copyhold and Customary Tenements within their Survey</p>	<p><i>The same Duty as for any other Conveyance upon the Sale of any Property for a Consideration of the like Amount.</i></p>
<p><i>Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.</i></p>	<p>See CONVEYANCE.</p>
<p><i>All Grants and Conveyances under the Seal of the Duchy of Lancaster, made in pursuance of the said Act of the 19th Year of His Majesty's Reign, where the Consideration Money paid for the same shall not exceed 10l.</i></p>	
<p><b>GRANT</b>, Lease or other Conveyance, from His Majesty, his Heirs or Successors, of any Lands, Tenements or Hereditaments, or of any Personal Estate, being respectively <i>the Private Property</i> of His Majesty, his Heirs or Successors, and subject to His or their absolute Disposal, by virtue of the Act passed in the 40th (a) Year of His Majesty's Reign, concerning the Disposition of certain Real and Personal Property of His Majesty, his Heirs or Successors (a) [39 &amp; 40 G. 3. c. 88.]</p>	<p><i>The same Duty as on a Grant, Lease or Conveyance of the like Description, from any of His Majesty's Subjects.</i></p>
<p><b>GRANT</b> under the Great Seal of the United Kingdom of <i>Great Britain and Ireland</i>, or the Seal kept and used in <i>Scotland</i> in place of the Great Seal formerly used there; or under the Privy Seal in <i>England</i>, or the Quarter Seal or Privy Seal in <i>Scotland</i>, unless directed to the Great Seal; or under the Sign Manual of His Majesty, his Heirs or Successors, unless directed to any of the Seals aforesaid; out of the Civil List, either of <i>England or Scotland</i>, or out of any other Fund, not being Part of the Supplies of the Year, or appropriated by Parliament;</p>	
<p>Of any definite and certain <i>Sum or Sums of Money</i>,</p>	
<p>Not amounting to 100l. - - - - -</p>	<p>1 10 0</p>
<p>Amounting to 100l. and not amounting to 250l. - - - - -</p>	<p>4 0 0</p>

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SCHEDULE, PART I.	Duty.		
GRANT— <i>continued.</i>	£.	s.	d.
Amounting to 250l. and not amounting to 500l. -	10	0	0
Amounting to 500l. and not amounting to 750l. -	20	0	0
Amounting to 750l. and not amounting to 1,000l. -	30	0	0
Amounting to 1,000l. or upwards; for every 100l. thereof -	5	0	0
Or of any <i>Annuity or Pension,</i>			
Not amounting to 100l. per Annum -	1	10	0
Amounting to 100l. and not amounting to 200l. per Annum -	4	0	0
Amounting to 200l. and not amounting to 400l. per Annum -	10	0	0
Amounting to 400l. and not amounting to 600l. per Annum -	20	0	0
Amounting to 600l. and not amounting to 800l. per Annum -	30	0	0
Amounting to 800l. and not amounting to 1,000l. per Annum -	40	0	0
Amounting to 1,000l. per Annum or upwards -	50	0	0
But where any such Grant of an <i>Annuity or Pension</i> shall be made in Confirmation or by way of Renewal only, of any former Grant of the like Amount and Description, then only a Duty of -	1	10	0
And where several and distinct <i>Annuities or Pensions</i> shall be granted to or for the Benefit of different Persons by the same Instrument, the proper Duty shall be charged in respect of each <i>Annuity or Pension</i> ; but where the Grant shall be of any <i>Annuity or Pension</i> , to or for the Benefit of Two or more Persons jointly, the Duty shall be charged in respect of the whole.			
GRANT, or Appointment by His Majesty, his Heirs or Successors, or by any other Person or Persons, Body Politic or Corporate, of or to any Office or Employment, by Letters Patent, Deed or other Writing;			
Where the Salary, Fees and Emoluments appertaining thereto, shall not amount to 50l. per Annum -	2	0	0
And where the same shall amount to 50l. and not amount to 100l. per Annum -	4	0	0
And where the same shall amount to 100l. and not amount to 200l. per Annum -	6	0	0
And where the same shall amount to 200l. and not amount to 300l. per Annum -	12	0	0
And where the same shall amount to 300l. and not amount to 500l. per Annum -	25	0	0
And where the same shall amount to 500l. and not amount to 750l. per Annum -	35	0	0
And where the same shall amount to 750l. and not amount to 1,000l. per Annum -	50	0	0
And where the same shall amount to 1,000l. and not amount to 1,500l. per Annum -	75	0	0
And where the same shall amount to 1,500l. and not amount to 2,000l. per Annum -	100	0	0
And where the same shall amount to 2,000l. and not amount to 3,000l. per Annum -	150	0	0
And where the same shall amount to 3,000l. per Annum or upwards -	200	0	0
The said Fees and Emoluments to be estimated according to the Average Amount thereof for Three Years preceding, where practicable; and in other cases, according to the best Information that can be obtained,			

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
GRANT— <i>continued.</i>			
And where any such Grant or Appointment shall be made to or of Two or more Persons jointly, with separate and distinct Salaries, Fees or Emoluments, the same shall be charged with a separate and distinct Duty, in respect of each Person, according to the Amount of the Salary, Fees and Emoluments appertaining to such Person.			
Provided always, that no Duty shall be charged, in respect of any Person to whom any Office or Employment shall be granted anew, upon the Revocation of any former Grant or Appointment thereof, and who shall have paid a Stamp Duty on such former Grant or Appointment, unless the Salary, Fees and Emoluments appertaining to such Person, shall be in any manner augmented; and in that case, a Duty shall be charged, in respect of such Person, only in Proportion to the Amount of the Augmentation.			
GRANT by Copy of Court Roll.—See CONVEYANCE, COPYHOLD.			
GRANT upon the Sale of any Property not belonging to The Crown.—See CONVEYANCE.			
HERITABLE BOND.—See BOND, MORTGAGE.			
INSTITUTION, granted by any Archbishop, Bishop, Chancellor, or other Ordinary, or by any Ecclesiastical Court, in and to any Ecclesiastical Benefice, Dignity or Promotion, in <i>England</i> ;			
Where the same shall proceed upon a Presentation - - -	2	0	0
And where it shall proceed upon the Petition of the Patron to be himself admitted and instituted; if the Benefice, Dignity or Promotion, shall be of the yearly Value of Ten Pounds or upwards in The King's Books - - -	30	0	0
Or if the same shall be of any other Description - - -	15	0	0
<i>But such Petition shall not be liable to any Stamp Duty.</i>			
INSTITUTION, by any Presbytery or other competent Authority, to Ecclesiastical Benefices in <i>Scotland</i> .—See COLLATION.			
INVENTORY.—See SCHEDULE.			
LAND TAX. Instruments relating to the Redemption and Sale thereof.— <i>See the General Exemptions at the End of this Part of the Schedule.</i>			
LEASES, or Tacks of Lands, &c. belonging to His Majesty, in Right of The Crown, or otherwise.—See GRANT.			
LEASES, or Tacks of Lands, &c. not belonging to His Majesty, viz.			
LEASE (or Bargain and Sale) for a Year.—See BARGAIN and SALE.			
LEASE or Tack of any Lands, Hereditaments or Heritable Subjects, granted in Consideration of a Sum of Money by way of Fine, Premium or Grassum, paid for the same, without any yearly Rent, or with any yearly Rent, under 20l. - - - -	<i>The same Duty as for the Conveyance on the Sale of Lands for a Sum of Money of the same Amount.</i>		



SCHEDULE, PART I.		Duty.
		£. s. d.
<b>LEASE</b> — <i>continued.</i>		
<i>(Save and except Leases and Tacks for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted, and Leases for a Term absolute not exceeding Twenty one Years, granted by Ecclesiastical Corporations, Aggregate or Sole.)</i>		
<b>LEASE</b> or Tack of any Lands, Hereditaments or Heritable Subjects, at a yearly Rent, without any Sum of Money by way of Fine, Premium or Grassum, paid for the same;		
Where the Yearly Rent shall not amount to 20l.	-	1 0 0
And where the same shall amount to 20l. and not amount to 100l.	-	1 10 0
And where the same shall amount to 100l. and not amount to 200l.	-	2 0 0
And where the same shall amount to 200l. and not amount to 400l.	-	3 0 0
And where the same shall amount to 400l. and not amount to 600l.	-	4 0 0
And where the same shall amount to 600l. and not amount to 800l.	-	5 0 0
And where the same shall amount to 800l. and not amount to 1,000l.	-	6 0 0
And where the same shall amount to 1,000l. or upwards	-	10 0 0
<b>LEASE</b> or Tack of any Lands; Hereditaments or Heritable Subjects, granted in Consideration of a Sum of Money by way of Fine, Premium or Grassum, and also of a yearly Rent amounting to 20l. or upwards		
<i>(Save and except the Leases and Tacks hereinbefore excepted.)</i>		
<i>Both the ad valorem Duties payable for a Lease in Consideration of a Fine only, and for a Lease in Consideration of a Rent only, of the same Amount.</i>		
<b>LEASE</b> , or Tack of any Kind, <i>not otherwise charged in this Schedule</i>		
1 15 0		
And for the Counterpart or Duplicate of any Lease or Tack, hereby charged with a Duty not exceeding 1l.		
} <i>The like Duty as on the Lease or Tack.</i>		
And for the Counterpart or Duplicate of any other Lease or Tack whatsoever		
1 10 0		
And where any such Lease or Tack, Counterpart or Duplicate as aforesaid, together with any Schedule, Receipt or other Matter, put or indorsed thereon or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of		
1 0 0		
<i>Exemptions from the preceding and all other Stamp Duties.</i>		
<i>Leases or Tacks of waste or uncultivated Lands to any poor or labouring Persons, for any Term not exceeding Three Lives, or Ninety nine Years, where the Fine shall not exceed Five Shillings, nor the reserved Rent One Guinea per Annum; and the Counterparts or Duplicates of all such Leases.</i>		
<b>LETTER</b> , or Power of Attorney, made by any Petty Officer, Seaman, Marine or Soldier serving as a Marine, or by the Executors or Administrators of any such Person, for receiving Prize Money		
0 1 0		
and for receiving Wages		
1 0 0		
<b>LETTER</b> of Attorney for the Sale, Transfer, Acceptance or Receipt of Dividends, of any of the Government or Parliamentary Stocks or Funds		
1 0 0		

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
LETTER or Power of Attorney, of any other Kind, or Commission or Factory in the Nature thereof	- - - - -	1	10	0
And where the same, together with any Schedule, or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	- - - - -	1	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>				
<i>Letters of Attorney for the Receipt of Dividends of any definite and certain Share of the Government or Parliamentary Stocks or Funds, producing a yearly Dividend of less than Three Pounds.</i>				
LETTER of Licence from Creditors to a Debtor	- - - - -	1	15	0
And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	- - - - -	1	5	0
LETTERS of Marque and Reprifal	- - - - -	5	0	0
LETTERS Patent.—See GRANT.				
LETTER of REVERSION, in Scotland.—See MORTGAGE.				
LICENCE for Marriage, in England, if Special	- - - - -	5	0	0
if not Special	- - - - -	0	10	0
LICENCE to be granted by any Archbishop, Bishop, Vicar General, or other competent Authority, in England, for the Non Residence of any Clergyman upon his Living, pursuant to the Act of the 43d Year of His Majesty's Reign	- - - - -	1	0	0
LICENCE of any Kind, <i>not otherwise charged in this Schedule</i> , which shall pass the Seal of any Archbishop, Bishop, Chancellor or other Ordinary, or of any Ecclesiastical Court in England, or which shall be granted by any Presbytery, or other Ecclesiastical Power, in Scotland	- - - - -	2	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>				
<i>Licences to Stipendiary Curates in England, wherein the Annual Amount of the Stipend shall be specified; and Licences for the Non Residence of Clergymen upon their Livings; where granted on the Ground of there being no House or no fit House of Residence thereon.</i>				
LICENCE to use and exercise the Calling or Occupation of an Appraiser	- - - - -	0	10	0
To be taken out <i>yearly</i> , by every Person who shall exercise the said Calling or Occupation, or make any Appraisement or Valuation, hereinbefore charged with a Duty, for or in Expectation of any Gain, Fee or Reward, <i>except licensed Auctioneers.</i>				
LICENCE to be taken out <i>yearly</i> by any Banker or Bankers, or other Person or Persons who shall issue any Promissory Notes for Money payable to the Bearer on Demand, and allowed to be re-issued	- - - - -	30	0	0

43 G. 3. c. 84.  
see § 19.

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<p>LICENCE to be taken out yearly for using or exercising the Trade or Business of a Pawnbroker, within the Cities of <i>London</i> and <i>Westminster</i>, or within the Limits of the Two Penny Post - - - - -</p> <p>And for using or exercising the Trade or Business of a Pawnbroker elsewhere - - - - -</p>	15	0	0
	7	10	0
LICENCE to exercise the Faculty of Physic.—See ADMISSION.			
LICENCE to act as a Notary Public.—See FACULTY.			
LICENCE to demise Copyhold Lands.—See COPYHOLD.			
MARRIAGE LICENCE.—See LICENCE.			
MATRICULATION in the Universities.—See ADMISSION.			
<p>MEMORIAL to be registered pursuant to any Act of Parliament, made or to be made for the Public registering of Deeds and Conveyances in <i>England</i> - - - - -</p> <p>And for every Piece of Vellum, Parchment or Paper, upon which any such Memorial shall be written, after the first, a further <i>progressive</i> Duty of - - - - -</p>	0	10	0
	0	10	0
<p>MEMORIAL to be registered or enrolled pursuant to Act of Parliament, of any Deed or Instrument, Deeds or Instruments, whereby any Annuity shall be granted or secured in <i>England</i> - - - - -</p> <p>And for every Piece of Vellum, Parchment or Paper, upon which any such Memorial shall be written, after the first, a further <i>progressive</i> Duty of - - - - -</p>	1	0	0
	1	0	0
<p>MORTGAGE, Conditional Surrender by way of Mortgage, Further Charge, Wadset and Heritable Bond; Disposition, Assignment or Tack, in Security; and Eik to a Reversion; of or affecting any Lands, Estate or Property, Real or Personal, Heritable or Moveable whatsoever;</p> <p>Also any Deed containing an Obligation to invest any Person in an Annual Rent, or in Lands or other Heritable Subjects, in <i>Scotland</i>, under a Clause of Reversion, but without any Personal Bond or Obligation therein contained, for Payment of the Money or Stock intended to be secured.</p> <p>Also any Conveyance of any Lands, Estate or Property whatsoever, in Trust, to be sold or otherwise converted into Money, which shall be intended only as a Security, and shall be redeemable before the Sale or other Disposal thereof, either by express Stipulation or otherwise; <i>except where such Conveyance shall be made for the Benefit of Creditors generally, or for the Benefit of Creditors specified, who shall accept the Provision made for Payment of their Debts in full Satisfaction thereof, or who shall exceed Five in Number;</i></p> <p>Also any Defeazance, Letter of Reversion, Back Bond, Declaration, or other Deed or Writing for defeating or making redeemable, or explaining or qualifying any Conveyance, Disposition, Assignment or Tack, of any Lands, Estate or Property whatsoever, which shall be apparently absolute, but intended only as a Security;</p> <p>Also any Agreement, Contract or Bond, accompanied with a Deposit of Title Deeds for making a Mortgage, Wadset or</p>			

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
<b>MORTGAGE—continued.</b>				
any such other Security or Conveyance as aforefaid, of any Lands, Estate or Property, comprised in such Title Deeds, or for pledging or charging the same as a Security ; And also any Deed, whereby a real Burden shall be declared or created on Lands or Heritable Subjects in <i>Scotland</i> : Where the same respectively shall be made, as a Security for the Payment of any definite and certain Sum of Money, advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable,				
Not exceeding 50l.	-	1	0	0
Exceeding 50l. and not exceeding 100l.	-	1	10	0
Exceeding 100l. and not exceeding 200l.	-	2	0	0
Exceeding 200l. and not exceeding 300l.	-	3	0	0
Exceeding 300l. and not exceeding 500l.	-	4	0	0
Exceeding 500l. and not exceeding 1,000l.	-	5	0	0
Exceeding 1,000l. and not exceeding 2,000l.	-	6	0	0
Exceeding 2,000l. and not exceeding 3,000l.	-	7	0	0
Exceeding 3,000l. and not exceeding 4,000l.	-	8	0	0
Exceeding 4,000l. and not exceeding 5,000l.	-	9	0	0
Exceeding 5,000l. and not exceeding 10,000l.	-	12	0	0
Exceeding 10,000l. and not exceeding 15,000l.	-	15	0	0
Exceeding 15,000l. and not exceeding 20,000l.	-	20	0	0
Exceeding 20,000l.	-	25	0	0
And where the same respectively shall be made as a Security for the Repayment of Money, to be thereafter lent, advanced or paid, or which may become due upon an Account Current, together with any Sum already advanced or due, or without, as the case may be ; <i>other than and except any Sum or Sums of Money to be advanced for the Insurance of any Property comprised in such Mortgage or Security against Damage by Fire, or to be advanced for the Insurance of any Life or Lives, pursuant to any Agreement in any Deed, whereby any Annuity shall be granted or secured for such Life or Lives ;</i>				
If the total Amount of the Money secured, or to be ultimately recoverable thereupon, shall be uncertain and without any Limit	-	25	0	0
But if the total Amount of the Money secured, or to be ultimately recoverable thereupon, shall be limited not to exceed a given Sum	-	<i>The same Duty as on a Mortgage or Wadset for such limited Sum.</i>		
And where the same respectively shall be made, as a Security for the Transfer or Retransfer of any Share, in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>East India</i> Company, or of the <i>South Sea</i> Company, in Consideration of Stock or Money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable	-	<i>The same Duty as on a Mortgage or Wadset for a Sum of Money, equal to the Value of the Stock or Fund secured, according to the average Price thereof on the Day of the Date of the Mortgage or other Instrument aforefaid, or on either of the Ten Days preceding.</i>		

SCHEDULE, PART I.	Duty.
<p><b>MORTGAGE—continued.</b></p> <p>And where the same respectively shall be made, as a Security for the Payment of a Sum of Money, and also for the Transfer or Retransfer of a Share in any of the said Stocks or Funds, the said <i>ad valorem</i> Duty shall be charged in respect of each.</p> <p>And in case the same respectively shall be made, as a Security for the Payment or Transfer, to different Persons, of separate and distinct Sums of Money, or Shares in any of the said Stocks or Funds; the said <i>ad valorem</i> Duty shall be charged for and in respect of each separate and distinct Sum of Money, or Share in any of the said Stocks or Funds therein specified and secured, and not upon the aggregate Amount thereof.</p> <p>And where any such Mortgage or Wadset, or other Instrument hereby charged with the same Duty as a Mortgage or Wadset, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -</p>	<p>£. s. d.</p> <p>1 0 0</p>
<p><b>MORTGAGE, &amp;c.</b>—Any Transfer or Assignment, Disposition or Assignment, of any Mortgage or Wadset, or of any such other Security as aforesaid, or of the Benefit thereof, and of the Money or Stock thereby secured, in all cases where the Person entitled to the Right of Redemption or Reversion shall not be made a Party to such Transfer or Assignment, Disposition or Assignment; and also where the Person who originally made the Mortgage, Wadset or other Security, shall continue entitled to the Right of Redemption or Reversion, and shall be made a Party to such Transfer or Assignment, Disposition or Assignment; provided no further Sum of Money or Stock be added to the principal Money or Stock already secured - - -</p>	<p>1 15 0</p>
<p>And in all other cases such Transfer or Assignment, Disposition or Assignment, shall be charged with - - -</p> <p>And where any such Transfer or Assignment, Disposition or Assignment, hereby charged with a Duty of £1. 15s. together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further and <i>progressive</i> Duty of - - -</p>	<p>{ The same Duty or Duties as an original Mortgage, Wadset or other Security.</p> <p>1 5 0</p>
<p>Provided always, that where several distinct Deeds or Instruments, falling within the Description of any of the Instruments hereby charged with the said <i>ad valorem</i> Duty on Mortgages and Wadsets, shall be made <i>at the same time</i>, for securing the Payment or Transfer of one and the same Sum of Money; or one and the same Share of any of the Stocks or Funds before mentioned; the said <i>ad valorem</i> Duty, if exceeding £2. shall be charged only on one of such Deeds or Instruments; and all the rest shall be charged with the Duty to which the same may be liable, under any more general</p>	

	SCHEDULE, PART I.	Duty.
<b>MORTGAGE—continued.</b>	<p>Description of such Deeds or Instruments contained in this Schedule; and if required for the sake of Evidence, all the rest of such Deeds or Instruments shall be also stamped with some particular Stamp, for denoting or testifying the Payment of the said <i>ad valorem</i> Duty, on all the said Deeds or Instruments being produced duly stamped with the Duties hereby charged thereon.</p> <p>And where any Copyhold or Customary Lands or Hereditaments shall be mortgaged, by means of a conditional Surrender or Grant; the said <i>ad valorem</i> Duty shall be charged on the Surrender or Grant, or the Memorandum thereof, if made out of Court; or on the Copy of Court Roll of the Surrender or Grant, if made in Court. And Copies of Court Roll, made after the 31st Day of August 1815, of Surrenders and Grants made in Court before or upon that Day, and subsequent to the 10th Day of October 1808, shall be charged with the said <i>ad valorem</i> Duties. But Copies of Court Roll, of Surrenders and Grants made before or upon the 10th Day of October 1808, shall not be liable thereto.</p> <p>And where any Copyhold or Customary Lands or Hereditaments shall be mortgaged, or charged, together with other Property, for securing one and the same Sum of Money, or one and the same Share of any of the Stocks or Funds before mentioned; the said <i>ad valorem</i> Duty shall be charged on the Deed or Instrument relating to the other Property.</p> <p>And where there shall be Duplicates of any Deed or Instrument, chargeable with the said <i>ad valorem</i> Duty on Mortgages and Wadsets, exceeding £2. one of them only shall be charged therewith, and the other or others shall be charged with the Duty to which the same may be liable, under any more general Description in this Schedule; and on the whole being produced duly stamped as hereby required, the latter shall also be stamped with a particular Stamp for denoting or testifying the Payment of the said <i>ad valorem</i> Duty.</p>	
	<p><i>Exemptions from the said ad valorem Duty on Mortgages; &amp;c. but not from any other Duty to which the same may be liable.</i></p>	
48 G. 3. c. 149.	<p><i>Any Deed or other Instrument made in pursuance of and conformably to any Agreement, Contract or Bond, charged with, and which shall actually have paid the said ad valorem Duty, or the ad valorem Duty on Mortgages granted by the Act of the 48th Year of His Majesty's Reign before mentioned.</i></p>	
	<p><i>Any Deed or other Instrument, made for the further Assurance only, of any Estate or Property, already mortgaged, pledged or charged as a Security, by any Deed or Instrument, which shall have paid the said ad valorem Duty hereby charged, or the ad valorem Duty on Mortgages or Heritable Bonds, imposed by the Act of the 44th or the Act of the 48th Year of His Majesty's Reign before mentioned.</i></p>	
44 G. 3. c. 98.	<p><i>Any Deed or other Instrument, made as an additional or further Security for any Sum or Sums of Money, or any Share or Shares of any of the Stocks or Funds before mentioned, already secured by any Deed or Instrument, which shall have paid the said ad valorem Duty hereby charged, or the ad valorem Duty on Mortgages or Heritable Bonds, charged by the said Act of the 44th, or the said Act of the</i></p>	

SCHEDULE, PART I.	Duty.
<p><b>MORTGAGE</b>—<i>continued.</i></p> <p>48th Year of His Majesty's Reign, to be exempt from the said <i>ad valorem</i> Duty hereby charged, so far as regards such Sum or Sums of Money, or such Share or Shares of any of the said Stocks or Funds, before secured, in case such additional or further Security shall be made by the same Person or Persons who made the original Security; but if any further Sum of Money or Stock shall be added to the principal Money or Stock already secured, or shall be thereby secured to any other Person, the said <i>ad valorem</i> Duty shall be charged in respect of such further Sum of Money or Stock.</p> <p>And if necessary, for the sake of Evidence, the Deeds and Instruments hereby exempted from the said <i>ad valorem</i> Duty, shall be stamped with a particular Stamp, for denoting or testifying the Payment of the <i>ad valorem</i> Duty, upon all the Deeds and Instruments relating to the particular Transaction being produced, and appearing to be duly stamped with the Duties to which they were liable.</p> <p><i>For General Exemptions from the preceding and all other Stamp Duties see the End of this Part of the Schedule.</i></p> <p><b>MORTGAGE, Wadset, &amp;c.</b> with a Conveyance of the Equity or Right of Redemption or Reversion, or other Matter in the same Deed; viz.</p> <p>Where any Deed or Writing shall operate as a Mortgage or other Instrument hereby charged with the <i>ad valorem</i> Duty on Mortgages, and also as a Conveyance of the Equity or Right of Redemption or Reversion of any Lands, Estate or Property therein comprised, to, or in trust for, or according to the Direction of a Purchaser, such Deed or Writing shall be charged not only with the said <i>ad valorem</i> Duty on Mortgages, but also with the <i>ad valorem</i> Duty hereinbefore charged on a Conveyance upon the Sale of any Property; but where the Equity or Right of Redemption or Reversion shall be thereby conveyed, or limited in any other manner, such Deed or Writing shall be charged only as a Mortgage;</p> <p>And in all other cases where a Mortgage or other Instrument hereby charged with the <i>ad valorem</i> Duty on Mortgages shall be contained in one and the same Deed or Writing with any other Matter or Thing (<i>except what shall be incident to such Mortgage or other Instrument</i>), such Deed or Writing shall be charged with the same Duties (<i>except the progressive Duty</i>), as such Mortgage or other Instrument and such other Matter or Thing would have been separately charged with if contained in separate Deeds or Writings.</p> <p>And where any such Deed or Writing, as is mentioned in the Two preceding Clauses, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - -</p> <p><b>MUTUAL DISPOSITION</b> or Conveyance in Scotland.— See EXCHANGE and PARTITION.</p>	<p>£. s. d.</p> <p>1 0 0</p>

SCHEDULE, PART I.	Duty.
	£. s. d.
NOMINATION by His Majesty, his Heirs or Successors, or by any other Patron, to any Perpetual Curacy in <i>England</i> - - -	1 10 0
NOTARIAL ACT; any whatsoever <i>not otherwise charged in this Schedule</i> And for every Sheet or Piece of Paper, Parchment or Vellum, upon which the same shall be written, after the first, a further <i>progressive</i> Duty of - - -	0 5 0 0 5 0
ORDER for the Payment of Money.—See BILL OF EXCHANGE.	
PARTITION.—Any Deed, whereby any Lands or other Hereditaments, or Heritable Subjects, in <i>England</i> or <i>Scotland</i> , shall be conveyed, or any Copyhold or Customary Lands or Hereditaments, in <i>England</i> , shall be covenanted to be surrendered, in order to effect a <i>Partition</i> or <i>Division</i> thereof, among Coparceners, Joint Tenants or Tenants in Common, Heirs Portioners, Conjux Fiars, or Joint Proprietors of any sort; If no Sum of Money, or only a Sum under 300l. shall be paid, or agreed to be paid, for Equality of Partition or Division; the ordinary Duty of - - -	1 15 0
And if any Sum or Sums of Money, amounting to 300l. or upwards, shall be paid, or agreed to be paid, for Equality -	<i>The same ad valorem Duty as for a Conveyance on the Sale of Lands, for a Sum of Money equal to the Amount of the Sum or Sums so paid or agreed to be paid.</i>
And where any such Deed of Partition or Division, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of, If the Deed be liable, in the first Instance, to a Duty of 1l. 15s. - Or if liable to a higher Duty in the first Instance - And any Duplicate of any such Deed of Partition or Division shall be charged with the same Duty or Duties. And in case there shall be more than one Deed, for completing the Title to the Estate or Interest conveyed by either Party, the principal Deed only shall be charged under this Head of Partition; and any subordinate or collateral Deed shall be charged with the Duty to which it may be liable, under any other Description in this Schedule.	
PASSPORT - - - - -	0 5 0
PAWNBROKER's Licence.—See LICENCE.	
POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called; whereby any Insurance shall be made upon any <i>Life</i> or <i>Lives</i> , or upon any Event or Contingency relating to or depending upon any <i>Life</i> or <i>Lives</i> , Where the Sum insured shall not amount to 500l. - - And where it shall amount to 500l. and not to 1,000l. - And where it shall amount to 1,000l. and not to 3,000l. - And where it shall amount to 3,000l. and not to 5,000l. - And where it shall amount to 5,000l. or upwards - -	1 0 0 2 0 0 3 0 0 4 0 0 5 0 0



SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made of or upon any Building, Goods, Wares, Merchandize or other Property, from Loss or Damage by Fire only, by any Public Company, or other Person or Persons duly licensed, or who ought to be licensed, by the Commissioners of Stamps, pursuant to the Act of the 22d Year of His Majesty's Reign, Cap. 48, or by the Royal Exchange or London Assurance Corporation</p>	0	1	0
<p>And for and in respect of every Insurance from Loss or Damage by Fire only, which shall at any time after the 28th Day of September 1815 be made or renewed, or continued by any Public Company, or other Person or Persons licensed, or who ought to be licensed, as above mentioned, or by the Royal Exchange or London Assurance Corporation, a Duty of Three Shillings for every 100l. insured for a Year, and at and after that Rate for any fractional Part of 100l. insured, and for any fractional Part of a Year, as well as for any Number of Years for which the Insurance shall be made or renewed, or continued; but no Fraction of a Penny shall be charged</p>	<p>per Centum per Annum.</p> <p>0 3 0</p>		
<p><i>Exemptions.</i></p>			
<p><i>Insurances on Public Hospitals, and on Property in any Foreign Kingdom or State in Amity with His Majesty, his Heirs or Successors.</i></p>			
<p>POLICY of Assurance or Insurance, or other Instrument by whatever Name the same shall be called, whereby any Insurance shall be made, pursuant to the Act of the 50th Year of His Majesty's Reign, Cap. 35, by any Person or Persons, not being licensed pursuant to the said Act of the 22d Year of His Majesty's Reign, of or upon any Building, Goods, Wares, Merchandize or other Property, situated and being in any of the Islands, Settlements or Territories belonging to or under the Dominion of His Majesty, his Heirs or Successors, in the West Indies, or elsewhere beyond the Seas, from Loss or Damage by Fire, for any Period of time not exceeding Twelve Calendar Months</p>	0	2	6
<p>And also the further or additional Duty following; viz.</p>			
<p>If the whole Sum insured shall not exceed 100l.</p>	0	5	0
<p>And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist</p>	0	5	0
<p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any Ship or Vessel, or upon any Goods, Merchandize or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured, for or upon any Voyage from any Port or Place in the United Kingdom of Great Britain and Ireland, or in the Islands of Guernsey, Jersey, Alderney or Sark, or the Isle of Man, to any other Port or Place in the said Kingdom or Islands, or Isle of Man; Where the Premium or Consideration for such Insurance, actually and bona fide paid, given or contracted for, shall not exceed the Rate of Twenty Shillings per Centum on the Sum insured; If the whole Sum insured shall not exceed 100l.</p>	0	1	3

SCHEDULE, PART I.	Duty.
<b>POLICY</b> — <i>continued.</i>	
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	1 3
And where the Premium or Consideration for such Insurance, actually and <i>bona fide</i> paid, given or contracted for, shall exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;	
If the whole Sum insured shall not exceed 100l.	0 2 6
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0 2 6
But if the <i>separate Interests</i> of Two or more distinct Persons shall be insured by one Policy or Instrument, then the said Duty of 1s. 3d. or 2s. 6d. as the case may require, shall be charged thereon, in respect of each and every fractional Part of 100l. as well as in respect of every full Sum of 100l. which shall be thereby insured upon any <i>separate and distinct Interest.</i>	
<b>POLICY</b> of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall be made upon any <i>Ship or Vessel</i> , or upon any Goods, Merchandize or other Property on board of any Ship or Vessel, or upon the Freight of any Ship or Vessel, or upon any other Interest in or relating to any Ship or Vessel which may lawfully be insured, for or upon any <i>other Voyage</i> than is hereinbefore specified, or for any certain <i>Term or Period of Time</i> , not exceeding Twelve Calendar Months;	
Where the Premium or Consideration for such Insurance, actually and <i>bona fide</i> paid, given or contracted for, shall not exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;	
If the whole Sum insured shall not exceed 100l.	0 2 6
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0 2 6
And where the Premium or Consideration for such Insurance, actually and <i>bona fide</i> paid, given or contracted for, shall exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;	
If the whole Sum insured shall not exceed 100l.	0 5 0
And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist	0 5 0
But if the <i>separate Interests</i> of Two or more distinct Persons shall be insured by one Policy or Instrument, then the said Duty of 2s. 6d. or 5s. as the case may require, shall be charged thereon, in respect of each and every fractional Part of 100l. as well as in respect of every full Sum of 100l. which shall be thereby insured upon any <i>separate and distinct Interest.</i>	

	SCHEDULE, PART I.	Duty.
	<p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance, commonly called a <i>Mutual Insurance</i>, shall be made, or whereby divers Persons shall insure, or agree to insure, one another, without any Premium or Pecuniary Consideration, from any Loss, Damage or Misfortune, that may happen of or to any <i>Ship or Vessel</i>, or any Goods, Merchandize or other Property on board of any <i>Ship or Vessel</i>, or the Freight of any <i>Ship or Vessel</i>, or any other Interest in or relating to any <i>Ship or Vessel</i>, which may lawfully be insured;</p> <p>Upon any Voyage from any Port or Place in the United Kingdom of <i>Great Britain and Ireland</i>, or in the Islands of <i>Guernsey, Jersey, Alderney or Sark</i>, or the <i>Ile of Man</i>, to any other Port or Place in the said Kingdom or Islands, or <i>Ile of Man</i>;</p> <p>For every Sum of 100l. and also for each and every fractional Part of 100l. thereby insured to any Person or Persons - - -</p> <p>Upon any other Voyage whatsoever, or for any certain Term or Period of Time not exceeding Twelve Calendar Months;</p> <p>For every Sum of 100l. and also for each and every fractional Part of 100l. thereby insured to any Person or Persons - - -</p>	<p>£. - s. d.</p> <p>0 2 6</p> <p>0 5 0</p>
	<p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called; whereby any other lawful Insurance whatsoever, not hereinbefore charged, shall be made upon any Property or Interest whatever, from Loss or Damage of any Kind;</p> <p>Where the Premium or Consideration for such Insurance, actually and <i>bona fide</i> paid, given or contracted for, shall not exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured;</p> <p>If the whole Sum insured shall not exceed 100l. - - -</p> <p>And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist - - -</p> <p>And where the Premium or Consideration for such Insurance, actually and <i>bona fide</i> paid, given or contracted for, shall exceed the Rate of Twenty Shillings <i>per Centum</i> on the Sum insured; and also where the Insurance shall be made for any other than a Pecuniary Consideration;</p> <p>If the whole Sum insured shall not exceed 100l. - - -</p> <p>And if the whole Sum insured shall exceed 100l. then for every 100l. and also for any fractional Part of 100l. whereof the same shall consist - - -</p> <p>But if the <i>separate Interests</i> of two or more distinct Persons shall be insured by one Policy or Instrument, then the said Duty of 2s. 6d. or 5s. as the case may require, shall be charged thereon, in respect of each and every fractional Part of 100l. as well as in respect of every full Sum of 100l. which shall be thereby insured upon any <i>separate and distinct Interest</i>.</p>	<p>0 2 6</p> <p>0 2 6</p> <p>0 5 0</p> <p>0 5 0</p>
	<p>POWER of ATTORNEY.—See LETTER OF ATTORNEY.</p>	
	<p>PRECEPT of Clare Constat, to give Seisin of Lands or other Heritable Subjects in <i>Scotland</i> - - -</p> <p>And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -</p>	<p>0 9 0</p> <p>0 9 0</p>

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<b>PRESENTATION</b> by His Majesty, his Heirs or Successors, or by any other Patron ;			
To any Ecclesiastical Benefice, Dignity or Promotion in <i>England</i> , of the yearly Value of Ten Pounds or upwards, in The King's Books	20	0	0
To any other Ecclesiastical Benefice, Dignity or Promotion whatsoever in <i>England</i>	10	0	0
<b>PROCURATION</b> , Deed or other Instrument of	1	10	0
And where the same, together with any Schedule or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	0	0
<b>PROMISSORY NOTE</b> , for the Payment, to the <i>Bearer on Demand</i> , of any Sum of Money,			
Not exceeding One Pound and One Shilling	0	0	5
Exceeding 1l. 1s. and not exceeding 2l. 2s.	0	0	10
Exceeding 2l. 2s. and not exceeding 5l. 5s.	0	1	3
Exceeding 5l. 5s. and not exceeding 10l.	0	1	9
Exceeding 10l. and not exceeding 20l.	0	2	0
Exceeding 20l. and not exceeding 30l.	0	3	0
Exceeding 30l. and not exceeding 50l.	0	5	0
Exceeding 50l. and not exceeding 100l.	0	8	6
Which said Notes may be re-issued, after Payment thereof, as often as shall be thought fit.			
<b>PROMISSORY NOTE</b> for the Payment, in any other manner than to the <i>Bearer on Demand</i> , but not exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,			
Amounting to 40s. and not exceeding 5l. 5s.	0	1	0
Exceeding 5l. 5s. and not exceeding 20l.	0	1	6
Exceeding 20l. and not exceeding 30l.	0	2	0
Exceeding 30l. and not exceeding 50l.	0	2	6
Exceeding 50l. and not exceeding 100l.	0	3	6
These Notes are not to be re-issued after being once paid.			
<b>PROMISSORY NOTE</b> for the Payment, either to the <i>Bearer on Demand</i> , or in any other manner than to the <i>Bearer on Demand</i> , but not exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,			
Exceeding 100l. and not exceeding 200l.	0	4	6
Exceeding 200l. and not exceeding 300l.	0	5	0
Exceeding 300l. and not exceeding 500l.	0	6	0
Exceeding 500l. and not exceeding 1,000l.	0	8	6
Exceeding 1,000l. and not exceeding 2,000l.	0	12	6
Exceeding 2,000l. and not exceeding 3,000l.	0	15	0
Exceeding 3,000l.	1	5	0
The Notes are not to be re-issued after being once paid.			
<b>PROMISSORY NOTE</b> for the Payment to the Bearer or otherwise, at any time exceeding Two Months after Date, or Sixty Days after Sight, of any Sum of Money,			
Amounting to 40s. and not exceeding 5l. 5s.	0	1	6
Exceeding 5l. 5s. and not exceeding 20l.	0	2	0
Exceeding 20l. and not exceeding 30l.	0	3	6

SCHEDULE, PART I.				Duty.		
<b>PROMISSORY NOTE</b> — <i>continued.</i>				£.	s.	d.
Exceeding 30l. and not exceeding 50l.	-	-	-	0	3	6
Exceeding 50l. and not exceeding 100l.	-	-	-	0	4	6
Exceeding 100l. and not exceeding 200l.	-	-	-	0	5	0
Exceeding 200l. and not exceeding 300l.	-	-	-	0	6	0
Exceeding 300l. and not exceeding 500l.	-	-	-	0	8	6
Exceeding 500l. and not exceeding 1,000l.	-	-	-	0	12	6
Exceeding 1,000l. and not exceeding 2,000l.	-	-	-	0	15	0
Exceeding 2,000l. and not exceeding 3,000l.	-	-	-	1	5	0
Exceeding 3,000l.	-	-	-	1	10	0
These Notes are not to be re-issued after being once paid.						
<p><b>PROMISSORY NOTE</b> for the Payment of any Sum of Money by Instalments, or for the Payment of several Sums of Money at different Days or Times, so that the whole of the Money to be paid shall be definite and certain</p>				<p><i>The same Duty as on a Promissory Note, payable in less than Two Months after Date for a Sum equal to the whole Amount of the Money to be paid.</i></p>		
<p>And the following Instruments shall be deemed and taken to be Promissory Notes, within the Intent and Meaning of this Schedule ; viz.</p> <p>All Notes, promising the Payment of any Sum or Sums of Money out of any particular Fund, which may or may not be available ; or upon any Condition or Contingency, which may or may not be performed or happen ; if the same shall be made payable to the Bearer, or to Order, and if the same shall be definite and certain, and not amount in the whole to Twenty Pounds.</p> <p>And all Receipts for Money deposited in any Bank, or in the Hands of any Banker or Bankers, which shall contain any Agreement or Memorandum, importing that Interest shall be paid for the Money so deposited.</p> <p style="text-align: center;"><i>Exemptions from the Duties on Promissory Notes.</i></p> <p><i>All Notes, promising the Payment of any Sum or Sums of Money out of any particular Fund, which may or may not be available ; or upon any Condition or Contingency, which may or may not be performed or happen ; where the same shall not be made payable to the Bearer or to Order, and also where the same shall be made payable to the Bearer or to Order, if the same shall amount to Twenty Pounds, or be indefinite.</i></p> <p><i>And all other Instruments, bearing in any Degree the Form or Style of Promissory Notes, but which in Law shall be deemed special Agreements, except those hereby expressly directed to be deemed Promissory Notes.</i></p> <p>But such of the Notes and Instruments here exempted from the Duty on Promissory Notes shall nevertheless be liable to the Duty which may attach thereon, as Agreements or otherwise.</p> <p style="text-align: center;"><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>All Promissory Notes for the Payment of Money, issued by the Governor and Company of the Bank of England.</i></p>						

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
<b>PROTEST</b> of any Bill of Exchange or Promissory Note, for any Sum of Money,				
Not amounting to 20l.	- - - - -	0	2	0
Amounting to 20l. and not amounting to 100l.	- - - - -	0	3	0
Amounting to 100l. and not amounting to 500l.	- - - - -	0	5	0
Amounting to 500l. or upwards	- - - - -	0	10	0
<b>PROTEST</b> of any other Kind		0	5	0
And for every Sheet or Piece of Paper, Parchment or Vellum, upon which the same shall be written, after the first, a further <i>progressive</i> Duty of		0	5	0
<b>PURCHASE DEED.</b> —See CONVEYANCE on the Sale of Lands, &c.				
<b>REAL BURDEN</b> on Lands in <i>Scotland</i> , Deed creating.—See MORTGAGE, DISPOSITION.				
<b>RECEIPT</b> or Discharge, given for or upon the Payment of Money,				
Amounting to 2l. and not amounting to 5l.	- - - - -	0	0	2
Amounting to 5l. and not amounting to 10l.	- - - - -	0	0	3
Amounting to 10l. and not amounting to 20l.	- - - - -	0	0	6
Amounting to 20l. and not amounting to 50l.	- - - - -	0	1	0
Amounting to 50l. and not amounting to 100l.	- - - - -	0	1	6
Amounting to 100l. and not amounting to 200l.	- - - - -	0	2	6
Amounting to 200l. and not amounting to 300l.	- - - - -	0	4	0
Amounting to 300l. and not amounting to 500l.	- - - - -	0	5	0
Amounting to 500l. and not amounting to 1,000l.	- - - - -	0	7	6
Amounting to 1,000l. or upwards	- - - - -	0	10	0
And where any Sum of Money whatever shall be therein expressed or acknowledged to be received <i>in full of all Demands</i> - -		0	10	0
And any Note, Memorandum or Writing whatsoever, given to any Person for or upon the Payment of Money, whereby any Sum of Money, Debt or Demand, or any Part of any Debt or Demand <i>therein specified</i> , and amounting to Two Pounds or upwards, shall be expressed or acknowledged to have been <i>paid, settled, balanced, or otherwise discharged or satisfied</i> , or which shall import or signify any such Acknowledgment, and whether the same shall or shall not be signed with the Name of any Person, shall be deemed and taken to be a <i>Receipt for a Sum of Money</i> , of equal Amount with the Sum, Debt or Demand so expressed or acknowledged to have been paid, settled, balanced, or otherwise discharged or satisfied, within the Intent and Meaning of this Schedule, and shall be charged with a Duty accordingly.				
And any Receipt or Discharge, Note, Memorandum or Writing whatever, given to any Person for or upon the Payment of Money, which shall contain, import or signify any <i>general</i> Acknowledgment of any Debt, Account, Claim or Demand, Debts, Accounts, Claims or Demands, <i>whereof the Amount shall not be therein specified</i> , having been paid, settled, balanced, or otherwise discharged or satisfied, or whereby any Sum of Money therein mentioned shall be acknowledged to be received <i>in full</i> , or in Discharge or Satisfaction of any such Debt, Account, Claim or Demand, Debts, Accounts, Claims or Demands, and whether the same shall or shall not be signed with the Name of any Person, shall be deemed and taken to be				

Duty.	SCHEDULE, PART I.	Duty.
RECEIPTS— <i>continued.</i>	<p>a Receipt for the Sum of 1,000<i>l.</i> or upwards, within the Intent and Meaning of this Schedule, and shall be charged with the Duty of Ten Shillings accordingly.</p> <p>And all Receipts, Discharges and Acknowledgments of the Description aforesaid, which shall be given for or upon Payments made by or with any Bills of Exchange, Drafts, Promissory Notes, or other Securities for Money, shall be deemed and taken to be Receipts given upon the Payment of Money, within the Intent and Meaning of this Schedule.</p>	
	<i>Exemptions from the preceding Duties on Receipts.</i>	
	Receipts exempted from Stamp Duty by any Act or Acts relating to the Assessed Taxes.	
	Receipts or Discharges given by the Treasurer of the Navy, for any Money imprested to or received by him, for the Service of the Navy.	
	Receipts or Discharges given by any Agent, for Money imprested to him, on account of the Pay of the Army or Ordnance.	
	Receipts or Discharges given by any Officer, Seaman, Marine or Soldier, or their Representatives respectively, for or on account of any Wages, Pay or Pension, due from the Navy Office, Army Pay Office or Ordnance Office.	
	Receipts or Discharges given for the Consideration Money, for the Purchase of any Share in any of the Government or Parliamentary Stocks or Funds, or in the Stocks and Funds of the Governor and Company of the Bank of England, or of the East India Company, or South Sea Company, and for any Dividend paid on any Share of the said Stocks or Funds respectively.	
	Receipts or Discharges given for any principal Money or Interest due on Exchequer Bills.	
	Receipts given for Money deposited in the Bank of England, or in the Bank of Scotland, or Royal Bank of Scotland, or in the Bank of the British Linen Company in Scotland, or in the Hands of any Banker or Bankers, to be accounted for on demand; provided the same be not expressed to be received of or by the Hands of any other than the Person or Persons to whom the same is to be accounted for. But if with Interest—See Promissory Note.	
	Receipts or Discharges written upon Promissory Notes, Bills of Exchange, Drafts or Orders for the Payment of Money, duly stamped according to the Laws in force at the Date thereof; or upon Bills of Exchange drawn out of but payable in Great Britain.	
	Receipts or Discharges given upon Bills or Notes of the Governor and Company of the Bank of England.	
	Letters by the General Post acknowledging the safe Arrival of any Bills of Exchange, Promissory Notes, or other Securities for Money.	
	Receipts or Discharges indorsed or otherwise written upon or contained in any Bond, Mortgage, or other Security, or any Conveyance, Deed or Instrument whatever, duly stamped according to the Laws in force at the Date thereof, acknowledging the Receipt of the Consideration Money therein expressed, or the Receipt of any principal Money, Interest or Annuity thereby secured.	
	Releases or Discharges for Money, by Deeds duly stamped according to the Laws in force at the Date thereof.	

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SCHEDULE, PART I.		Duty.
RECEIPTS— <i>continued.</i>		£. s. d.
<i>Receipts or Discharges given for Drawbacks or Bounties upon the Exportation of any Goods or Merchandize from Great Britain.</i>		
<i>Receipts or Discharges for the Return of any Duties of Customs upon Certificates of Over Entry.</i>		
<i>Receipts or Acknowledgments of Payment indorsed upon any Bills, Orders, Remittance Bills or Remittance Certificates, drawn by Commissioned Officers, Masters and Surgeons in the Navy, or by any Commissioner or Commissioners of the Navy, under the Authority of the Act passed in the 35th Year of His Majesty's Reign, for the more expeditious Payment of the Wages and Pay of certain Officers belonging to the Navy.</i>		
<i>Receipts or Acknowledgments of Payment indorsed upon any Bills, drawn pursuant to any former Act or Acts of Parliament, by the Commissioners of the Navy, or by the Commissioners for Victualling the Navy, or by the Commissioners for managing the Transport Service, and taking care of sick and wounded Seamen, upon and payable by the Treasurer of the Navy.</i>		
<i>Receipts given solely for the Duty on Insurances against Fire; and Receipts given for the Premium and Duty on such Insurances, to be liable only to the Receipt Duty in respect of the Premium.</i>		
<i>See also the General Exemptions at the End of this Part of the Schedule.</i>		
RECOGNIZANCE, Statute Merchant and Statute Staple, entered into as a Security for the Payment of any Sum or Sums of Money, Annuity or Annuities, or for the Transfer of any Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>East India</i> Company, or of the <i>South Sea</i> Company;		
Where such Payment or Transfer shall not be already secured by a Bond or Mortgage, or by some other Instrument hereby charged with the same Duty as a Bond or Mortgage	-	<i>{ The same Duty or Duties as on a Bond given for the like Purpose in England.</i>
And where such Payment or Transfer shall be already secured as above mentioned	- - - -	
RECOGNIZANCE, Statute Merchant and Statute Staple, entered into as a Security for the Performance of any Covenant, Contract or Agreement; or for the due Execution of any Office or Trust; or for rendering a due Account of Money received or to be received; or for indemnifying any Person or Persons against any Matter or Thing	- -	1 15 0
And where any such Recognizance or Statute as aforesaid, together with any Schedule or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the First 1,080 Words, a further <i>progressive</i> Duty of	- - - -	1 5 0
REGISTER, or Entry of the Degree of a Barrister at Law, taken in either of the Inns of Court in <i>England</i> .—See ADMISSION.		
REGISTER, or Entry of Degrees taken in the Universities of <i>Great Britain</i> .—See ADMISSION.		
RELEASE upon the Sale of any Property.—See CONVEYANCE.		



SCHEDULE, PART I.	Duty.		
	£.	s.	d.
RELEASE and Renunciation of Lands or other Property, Real or Personal, Heritable or Moveable, or of any Right or Interest therein; any Deed or Instrument of, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	15	0
And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
RENUNCIATION upon the Sale of any Property.—See CONVEYANCE.			
RENUNCIATION of any Right or Interest in any Property, otherwise than upon a Sale.—See RELEASE.			
RESIGNATION; principal or original Instrument of Resignation, or Service or Cognition of Heirs, or Charter or Seisin of any Houses, Lands, or other Heritable Subjects, in <i>Scotland</i> , holding Burgage, or of Burgage Tenure	0	9	0
RESIGNATION; Instrument of Resignation of any Lands or other Heritable Subjects, in <i>Scotland</i> , not of Burgage Tenure	0	9	0
And where any of the said Instruments shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	0	9	0
REVOCATION of any Use or Trust, Uses or Trusts, of or concerning any Estate or Property, Real or Personal, where made by any Writing, not being a Deed or Will	1	15	0
And where the same, together with any Schedule, Receipt or other Matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
<i>If made by Deed.</i> —See DEED.			
SCHEDULE, Inventory or Catalogue of any Lands, Hereditaments or Heritable Subjects, or of any Furniture, Fixtures or other Goods or Effects; or containing the Terms and Conditions of any proposed Sale, Lease or Tack, or the Conditions and Regulations for the Cultivation or Management of any Farm, Lands or other Property leased or agreed to be leased; or containing any other Matter or Matters of Contract or Stipulation whatsoever; <i>which shall be referred to in or by, and be intended to be used or given in Evidence as Part of, or as material to, any Agreement, Lease, Tack, Bond, Deed or other Instrument, charged with any Duty in this Schedule, but which shall be separate and distinct from, and not indorsed on or annexed to such Agreement, Lease, Tack, Bond, Deed or other Instrument</i>	1	5	0
And if the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of	1	5	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Printed Proposals, published by any Corporation or Company, respecting Insurances, and which shall be referred to in or by any Policy or Instrument of Insurance issued by such Corporation or Company.</i>			

SCHEDULE, PART I.		Duty.		
		£.	s.	d.
<p><b>SEISIN</b>—Instrument of Seisin, given upon any Charter, Precept of Clare Constat, or Precept from Chancery, or upon any Wadset, Heritable Bond, Disposition, Apprising, Adjudication, or otherwise, of any Lands or Heritable Subjects in <i>Scotland</i>, not of Burgage Tenure - - -</p>		0	9	0
<p>And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -</p>		0	9	0
<p><b>SETTLEMENT.</b> Any Deed or Instrument, whether voluntary or gratuitous, or upon any good or valuable Consideration, other than a <i>bona fide</i> pecuniary Consideration, whereby any definite and certain principal Sum or Sums of Money (whether charged or chargeable on Lands or other Hereditaments or Heritable Subjects or not, or to be laid out in the Purchase of Lands or other Hereditaments or Heritable Subjects or not, and if charged or chargeable on Lands or other Hereditaments, or Heritable Subjects, whether to be raised at all Events or not), or any definite and certain Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i>, or of the <i>East India</i> Company, or of the <i>South Sea</i> Company, shall be settled, or agreed to be settled, upon or for the Benefit of any Person or Persons, either in Possession or Reversion, either absolutely, or conditionally, or contingently, or for Life, or other partial Interest, or in any other manner whatsoever;</p>				
<p>If such Sum or Sums of Money, or the Value of such Share or Shares in all or any of the said Stocks or Funds, or both, shall not amount to 1,000l. - - -</p>		1	15	0
<p>And if the same shall amount to 1,000l. and not amount to 2,000l.</p>		2	0	0
<p>And if the same shall amount to 2,000l. and not amount to 3,000l.</p>		3	0	0
<p>And if the same shall amount to 3,000l. and not amount to 4,000l.</p>		4	0	0
<p>And if the same shall amount to 4,000l. and not amount to 5,000l.</p>		5	0	0
<p>And if the same shall amount to 5,000l. and not amount to 7,000l.</p>		7	0	0
<p>And if the same shall amount to 7,000l. and not amount to 9,000l.</p>		9	0	0
<p>And if the same shall amount to 9,000l. and not amount to 12,000l.</p>		12	0	0
<p>And if the same shall amount to 12,000l. and not amount to 15,000l.</p>		15	0	0
<p>And if the same shall amount to 15,000l. and not amount to 20,000l.</p>		20	0	0
<p>And if the same shall amount to 20,000l. or upwards - - -</p>		25	0	0
<p>And where any such Deed or Instrument as last mentioned, together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -</p>		1	5	0
<p>And for any Duplicate of any such Deed or Instrument as last mentioned - - -</p>		{ The same Duty or Duties.		
<p><i>Exemptions from the preceding ad valorem Duties on Settlements.</i></p>				
<p><i>Bonds, Mortgages and other Securities operating as Settlements, if chargeable with the ad valorem Duties on Bonds and Mortgages hereinbefore granted.</i></p>				
<p><i>Deeds or Instruments of Appointment or Appertionment, in Execution of Powers given by any previous Settlement, Deed or Will, to or in favour of Persons specially named or described as the Objects of such Powers.</i></p>				

SCHEDULE, PART I.	Duty.		
	£.	s.	d.
<b>SETTLEMENT</b> — <i>continued.</i> <i>Deeds or Instruments, merely declaring the Trusts of any Money or Stock, pursuant to any previous Settlement, Deed or Will, or for securing any Gifts or Dispositions made by any previous Settlement, Deed or Will.</i> <i>Wills, Testaments and Testamentary Instruments, and Dispositions mortis causa of every Description.</i>			
<b>SPECIFICATION</b> , to be inrolled or recorded, of any Discovery or Invention for which a Patent shall be obtained - - - And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of - - -	5	0	0
<b>SURRENDER</b> upon the Sale of Lands or other Property.—See <b>CONVEYANCE</b> .			
<b>SURRENDER</b> ( <i>not otherwise charged in this Schedule nor expressly exempted from all Stamp Duty</i> ) of any Term or Terms of Years, or of any Freehold or uncertain Interest, in any Lands, Hereditaments or Heritable Subjects, not being of Copyhold or Customary Tenure - - - And where the same, together with any Schedule, Receipt or other Matter put or indorsed thereon, or annexed thereto, shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of -	1	15	0
<b>SURRENDER</b> of Copyhold Lands or Tenements.— —See <b>COPYHOLD</b> and <b>MORTGAGE</b> .			
<b>TACK</b> of LANDS, &c. in <i>Scotland</i> , belonging to The Crown.—See <b>GRANT</b> .			
<b>TACK</b> of LANDS, &c. in <i>Scotland</i> , not belonging to The Crown.—See <b>LEASE</b> .			
<b>TACK</b> in Security.—See <b>MORTGAGE</b> .			
<b>TESTIMONIAL</b> or Certificate of the Admission of any Person, to the Degree of a Bachelor of Arts, in either of the Universities in <i>England</i> -	3	0	0
<b>TESTIMONIAL</b> or Certificate of the Admission of any Person, to any other Degree, in either of the said Universities - - -	10	0	0
<b>TRANSFER</b> of any Share in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the <i>South Sea</i> Company, whether upon a Sale or otherwise - - -	0	7	9
<b>TRANSFER</b> of any Share in the Stock and Funds of the <i>East India</i> Company, whether upon a Sale or otherwise - - -	1	10	0
<b>TRANSFER</b> of any Share or Shares in the Stock and Funds of any other Corporation, Company or Society whatever, upon the Sale thereof, or by way of <i>Mortgage</i> or <i>Security</i> .—See <b>CONVEYANCE</b> — <b>MORTGAGE</b> .			
<b>TRANSFER</b> of any Share or Shares in the Stock and Funds of any other Corporation, Company or Society whatever, <i>not otherwise charged under the Head of Mortgage, or of Conveyance upon the Sale of any Property</i> -	1	10	0
<b>TRANSFER</b> upon the Sale of any other Property.—See <b>CONVEYANCE</b> .			
<b>TRANSFER</b> of Mortgage, Wadset or other Security.—See <b>MORTGAGE</b> .			

SCHEDULE, PART I.		Duty.
		£. s. d.
<b>WADSET.—See MORTGAGE.</b>		
<p><b>WARRANT of ATTORNEY</b> (with or without a Release of Errors) to confess and enter up a Judgment in any of His Majesty's Courts at <i>Westminster</i>, or in any of the Courts of the Great Sessions in <i>Wales</i>, or of the Counties Palatine of <i>Chester</i>, <i>Lancaster</i> and <i>Durham</i>; which shall be given as a Security for the Payment of any Sum or Sums of Money, or for the Transfer of any Share or Shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of <i>England</i>, or of the <i>East India Company</i>, or of the <i>South Sea Company</i>; - -</p> <p><i>Save and except where such Payment or Transfer shall be already secured by a Bond, Mortgage or other Security, which shall have paid the ad valorem Duty on Bonds or Mortgages imposed in this Schedule, or by the Act of the 44th or the Act of the 48th Year of His Majesty's Reign before mentioned; and also except where the Warrant of Attorney shall be given for securing any Sum or Sums of Money, for which the Person giving the same shall be in Custody under an Arrest; and in those cases a Duty of</i> - -</p>	<p style="text-align: right;">} <i>The same Duty as on a Bond for the like Purpose.</i></p> <p style="text-align: right;">1 0 0</p>	
<p><b>WARRANT or ORDER</b> beneficial, under the Sign Manual of His Majesty, his Heirs or Successors, <i>except where the same shall be for the Service of the Navy, Army or Ordnance</i> - - -</p> <p>And where the same shall be for the Service of the Navy, Army or Ordnance - - -</p> <p>And where several Persons shall be separately and distinctly (and not jointly) benefited by one Warrant, the proper Duty shall be charged in respect of each such Person.</p>	<p style="text-align: right;">1 10 0</p> <p style="text-align: right;">0 12 6</p>	
<hr/>		
<b>GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.</b>		
<p><i>All Bonds, Contracts, Mortgages, Conveyances, Deeds and Instruments whatever, exempted from Stamp Duty by the Act of the 17th Year of His Majesty's Reign, c. 53. or any other Act or Acts of Parliament now in force, for promoting the Residence of the Parochial Clergy, by making Provision for building, repairing or purchasing Houses and other Buildings, for the Use of their Benefices.</i></p> <p><i>All Affidavits, Contracts, Mortgages, Conveyances, Deeds and Instruments whatever, exempted from Stamp Duty by the Act of the 42d Year of His Majesty's Reign, c. 116. or any other Act or Acts of Parliament now in force relating to the Redemption and Sale of the Land Tax.</i></p> <p><i>All Transfers of Shares in the Government or Parliamentary Stocks or Funds.</i></p> <p><i>All Grants, Leases and other Conveyances and Instruments, exempted from Stamp Duty by any Act or Acts of Parliament now in force relating to the Land Revenues of The Crown.</i></p> <p><i>All Bonds, Contracts and Assignments, relating to the Transportation of Convicts.</i></p>		

44 G. 3. c. 89.  
48 G. 3. c. 149.

## SCHEDULE;—PART THE SECOND.

Containing the Duties on LAW PROCEEDINGS.

Which Duties are to be paid and payable in *England*, for and in respect of every Skin, Sheet or Piece of Vellum, Parchment or Paper, upon which the several Instruments, Matters and Things herein charged, shall be respectively written or printed; except where the Duties are imposed according to the Number of Words therein contained, or are expressly charged in any other manner.

And all the Instruments, Matters and Things, herein charged with a Duty, in respect of every Skin, Sheet or Piece of Vellum, Parchment or Paper, upon which the same shall be written or printed, shall respectively be written or printed upon Vellum, Parchment or Paper, and in such and the same Manner and Form, as the like Instruments, Matters or Things, have been heretofore accustomed to be, or are now usually written or printed.

And where a Court of Law or Equity is mentioned generally, the same shall be taken to mean not only the Courts at *Westminster*, but also the several Courts of Law or Equity of the Great Sessions in *Wales*, and in the Counties Palatine of *Chester*, *Lancaster* and *Durham*, or elsewhere in *England*.

PART THE SECOND.		Duty.		
		£.	s.	d.
I. PROCEEDINGS in the High Court of Admiralty; and in the Courts of the Cinque Ports, exercising Admiralty Jurisdiction; the High Court of Appeals in Prize Causes; and the High Court of Delegates, in Admiralty Matters in <i>England</i> .				
AFFIDAVIT to be filed, read or used in any of the said Courts	- - - - -	0	5	0
ALLEGATION in any of the said Courts	- - - - -	0	5	0
ANSWER in any of the said Courts	- - - - -	0	5	0
APPEAL from any definitive Sentence or final Decree, or from any interlocutory Decree or Order of any of the said Courts, or from any Court of Vice Admiralty, when interposed before a Notary Public in <i>England</i>	- - - - -	15	0	0
ATTACHMENT issuing out of any of the said Courts	- - - - -	1	10	0
BAIL BOND, or Recognizance, taken in any of the said Courts, or by Commission from the same	- - - - -	1	0	0
CITATION issuing out of any of the said Courts	- - - - -	1	0	0
COMMISSION issuing out of any of the said Courts	- - - - -	0	5	0
COPY, ( <i>i. e.</i> Office Copy) of any Affidavit filed, read or used, in any of the said Courts	- - - - -	0	5	0
COPY, ( <i>i. e.</i> Office Copy) of any Citation, Monition or Warrant issued out of any of the said Courts	- - - - -	0	5	0
COPY, ( <i>i. e.</i> Office Copy) of any Libel, Allegation, Answer, Interrogatories, Depositions or Inventory, filed or exhibited in any of the said Courts	- - - - -	0	5	0

SCHEDULE, PART II.	Duty.
COPY, ( <i>i. e.</i> Office Copy) of any Interlocutory Decree or Order, or of any definitive Sentence or final Decree, made in any of the said Courts -	£. s. d. 0 5 0
DECREE, or Order Interlocutory, made in any of the said Courts -	1 0 0
DEPOSITIONS taken in any of the said Courts, or by Commission from the same - - - - -	0 5 0
EXEMPLIFICATION, under the Seal of any of the said Courts, of any Record or Proceeding therein - - - - -	3 0 0
INHIBITION issuing out of any of the said Courts - - - - -	1 0 0
INTERROGATORIES filed or exhibited in any of the said Courts -	0 5 0
INVENTORY filed or exhibited in any of the said Courts -	0 5 0
LIBEL filed or exhibited in any of the said Courts - - - - -	0 5 0
MONITION issuing out of any of the said Courts - - - - -	1 0 0
RECOGNIZANCE.—See BAIL BOND.	
RELAXATION of any Attachment or Inhibition issued out of any of the said Courts - - - - -	1 10 0
SENTENCE definitive, or final Decree, of any of the said Courts -	1 10 0
WARRANT issuing out of any of the said Courts - - - - -	0 15 0
WARRANT, Mandate or Authority, given to any Proctor, to commence, carry on or defend any Action, Suit or Prosecution, in any of the said Courts; for the Memorandum or Minute thereof to be entered or filed of Record - - - - -	0 5 0
II. PROCEEDINGS in the Ecclesiastical Courts, and in the High Court of Delegates, in Ecclesiastical Matters, in <i>England</i> .	
AFFIDAVIT to be filed, read or used in any of the said Courts -	0 5 0
ALLEGATION in any of the said Courts - - - - -	0 5 0
ANSWER in any of the said Courts - - - - -	0 5 0
APPEAL from any definitive Sentence or final Decree, or from any Interlocutory Decree or Order, of the Court of Arches, or the Prerogative Court of Canterbury or York - - - - -	15 0 0
CITATION issuing out of any of the said Courts - - - - -	0 5 0
COMMISSION issuing out of any of the said Courts - - - - -	0 5 0
COPY, ( <i>i. e.</i> Office Copy) of any Affidavit filed, read or used in any of the said Courts - - - - -	0 5 0
COPY, ( <i>i. e.</i> Office Copy) of any Citation or Monition, issued out of any of the said Courts - - - - -	0 5 0
COPY, ( <i>i. e.</i> Office Copy) of any Libel, Allegation, Answer, Interrogatories, Depositions or Inventory filed or exhibited in any of the said Courts -	0 5 0

SCHEDULE, PART II.	Duty.		
	£.	s.	d.
COPY ( <i>i. e.</i> Office Copy) of any Interlocutory Decree or Order, or of any definitive Sentence or final Decree of any of the said Courts - -	0	5	0
DECREE final, or definitive Sentence, in any of the said Courts -	0	5	0
DEPOSITIONS taken in any of the said Courts, or by Commission from the same - - - - -	0	5	0
EXEMPLIFICATION under the Seal of any of the said Courts, of any Record or Proceeding therein - - - - -	3	0	0
INHIBITION issuing out of any of the said Courts - - - - -	0	5	0
INTERROGATORIES filed or exhibited in any of the said Courts -	0	5	0
INVENTORY filed or exhibited in any of the said Courts - - -	0	5	0
LIBEL filed or exhibited in any of the said Courts - - - - -	0	5	0
MONITION issuing out of any of the said Courts - - - - -	0	5	0
SENTENCE definitive, or final Decree, of any of the said Courts -	0	5	0
WARRANT, Mandate or Authority, given to any Proctor, to commence, carry on or defend any Suit or Prosecution in any of the said Courts, for the Memorandum or Minute thereof to be entered or filed of Record -	0	5	0
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<p>III. PROCEEDINGS in the Courts of Law and Equity at <i>Westminster</i>, including the Court of the Duchy of <i>Lancaster</i>, and in other Courts in <i>England</i>, and the Offices belonging thereto, and also before the Lord High Chancellor, or the Lord Keeper or Commissioners for the Custody of the Great Seal, in Matters of Bankruptcy and Lunacy.</p>			
ACTIONS in the Courts of the Lord Mayor and Sheriffs of <i>London</i> , and in the Courts of all Corporations, and other Courts whatsoever in <i>England</i> holding Pleas, where the Debt or Damage amounts to Forty Shillings or above, and out of which no Writs, Process or Mandates issue, in the first Instance; for the Entry of every Action or Plaint, except where the Debt or Damage claimed or demanded shall not amount to Forty Shillings - - - - -	0	2	6
AFFIDAVIT, to be filed, read or used in any of the Courts of Law or Equity at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the Counties Palatine of <i>Chester</i> , <i>Lancaster</i> and <i>Durham</i> ; or before any Judge or Master, or other Officer of any of the said Courts; or before the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, fitting in Matters of Bankruptcy or Lunacy - - - - -	0	2	6
AFFIDAVIT, to be filed, read or used in any other Court of Law or Equity, in <i>England</i> , except in Actions or Suits, where the Debt or Damage, or Thing claimed or demanded shall be under the Amount or Value of Forty Shillings - - - - -	0	1	6
ANSWER in any Court of Equity - - - - -	0	5	0
APPEARANCE filed or entered in any Action at Law wherein no Bail shall be filed or put in - - - - -	0	2	6

SCHEDULE, PART II.		Duty.		
		£.	s.	d.
ASSIGNMENT of a Bail Bond	- - - -	0	2	6
BAIL Common, to be filed in any Court of Law	- - - -	0	2	6
BAIL Special, to be filed in any Court of Law	- - - -	0	2	6
BAIL BOND in any Action, in any Court of Law	- - - -	0	2	6
BANKRUPT'S Certificate; the Confirmation thereof, by the Lord Chancellor, or by the Lord Keeper, or Commissioners for the Custody of the Great Seal	- - - -	0	2	6
BILL filed in any Court of Equity	- - - -	0	5	0
CERTIFICATE by any Master of the High Court of Chancery, or by His Majesty's Remembrancer of the Court of Exchequer, or his Deputy, of any Default of any Person, in any Suit, or Proceeding before them	- - - -	0	5	0
COMMISSION to take Affidavits, or Special Bail, out of any Court of Law or Equity	- - - -	0	10	0
COMMISSION of Bankrupt	- - - -	0	5	0
COMMISSION of Lunacy	- - - -	0	5	0
COMMISSION out of any Court of Law or Equity, for the Examination of Witnesses, or taking Depositions	- - - -	0	5	0
COMMISSION of any other kind, out of any Court of Law or Equity	- - - -	0	5	0
COPY ( <i>i. e.</i> Office Copy) of any Affidavit filed, read or used in any of the Courts of Law or Equity at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine; or before any Judge or Master, or other Officer of any of the said Courts, or before the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, sitting in Matters of Bankruptcy or Lunacy	- - - -	0	2	6
COPY ( <i>i. e.</i> Office Copy) of any Affidavit filed, read or used in any other Court of Law or Equity, except in Actions or Suits, where the Debt or Damage, or Thing claimed and demanded, shall be under the Amount or Value of Forty Shillings	- - - -	0	2	6
COPY ( <i>i. e.</i> Office Copy) of any Bill, Answer, Demurrer, Exceptions, Plea, Replication, Rejoinder or other Pleading, or of any Interrogatories, or Depositions, taken by Commission or otherwise, in any Court of Equity; Where any such Copy shall be written wide, according to the Usage and Practice of the Court, and not contain more than 90 Words in a Sheet, one with another, then for every Sheet or Piece of Paper on which the same shall be written	- - - -	0	0	4
And where any such Copy shall be written close Copy-wise, according to the Usage and Practice of the Court, or in any other manner than above mentioned, then for every Sheet or Piece of Paper on which the same shall be written	- - - -	0	2	6
COPY † of any Declaration, Plea, Replication, Rejoinder, Demurrer or other Pleading whatsoever, in any Court of Law	- - - -	0	0	4
COPY ( <i>i. e.</i> Office Copy) of Interrogatories and the Depositions or Answers thereto, in any Court of Law, containing not more than 72 Words in a Sheet, one Sheet with another	- - - -	0	0	4

† *s. c.*



SCHEDULE, PART II.	Duty.		
	£.	s.	d.
COPY ( <i>i. e.</i> Office Copy) of any Rule or Order, made or given in or by any Court of Law at <i>Westminster</i> , or by any Judge of any such Court -	0	2	6
COPY ( <i>i. e.</i> Office Copy) of any Decree, Dismission or Order, made in or by the High Court of Chancery at <i>Westminster</i> , or by the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, fitting in Matters of Bankruptcy or Lunacy -	0	3	0
And for every Sheet or Piece of Paper on which any such Copy shall be written after the First, a further <i>progressive</i> Duty of -	0	1	6
COPY ( <i>i. e.</i> Office Copy) of any Decree, Dismission or Order, made in or by the Court of Exchequer, or the Court of the Duchy of <i>Lancaster</i> , at <i>Westminster</i> ; or in or by any of the Courts of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine -	0	2	6
COPY ( <i>i. e.</i> Office Copy) or Extract of any Record, Report or Proceeding whatsoever, in any Court of Law or Equity at <i>Westminster</i> , not otherwise charged in this Schedule -	0	2	0
DECLARATION in any Court of Law -	0	0	4
DECREE or Dismission made in or by the High Court of Chancery at <i>Westminster</i> -	0	3	0
And for every Sheet or Piece of Paper on which the same shall be written, after the First, a further <i>progressive</i> Duty of -	0	1	6
DECREE or Dismission made in or by the Court of Exchequer, or the Court of the Duchy of <i>Lancaster</i> at <i>Westminster</i> ; or in or by any of the Courts of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine, or in or by any other Court of Equity whatsoever -	0	2	6
DEMURRER in any Court of Law -	0	0	4
DEMURRER in any Court of Equity -	0	5	0
DEPOSITIONS taken by virtue of a Commission out of any Court of Equity ( <i>except the Paper Drafts thereof before the same are engrossed</i> ) -	0	5	0
DEPOSITIONS in any Court of Equity, taken by the Examiner, or other proper Officer, and not by Commission -	0	0	4
DEPOSITIONS or Answers to any Interrogatories in any Court of Law -	0	0	4
DEPUTATION (special) or Warrant by the Sheriff of any County, to any Person, to take an Inquisition under a Writ of Inquiry -	0	10	0
EXCEPTIONS filed in any Court of Equity, or in any Matter of Bankruptcy or Lunacy -	0	5	0
EXEMPLIFICATION, under the Seal of any Court of Law or Equity whatever, of any Record or Proceeding therein ( <i>except Exemplifications under the Great Seal charged in the First Part of this Schedule</i> ) -	3	0	0
GRANT of the Custody of the Person or Estate of any Lunatic -	2	0	0
INDENTURES or Chirograph of a Fine levied in any Court, for each Part or Indenture -	0	10	0

SCHEDULE, PART II.		Duty.		
		£.	s.	d.
INQUISITION taken by or before any Sheriff or his Deputy, or Under Sheriff, or by or before any Person specially deputed or authorized by the Sheriff to take the same, or by or before any Coroner, in any Action at Law	- - - - -	0	10	0
INTERROGATORIES in any Court of Law	- - - - -	0	5	0
INTERROGATORIES in any Court of Equity, or in any Matter of Bankruptcy or Lunacy	- - - - -	0	5	0
JUDGMENT (not Interlocutory), signed by the Master of any Office, or his Deputy or Secondary, or by any Prothonotary, or his Secondary, Deputy or Clerk, or by any other Officer belonging to any of the Courts at <i>Westminster</i> , who is or shall be authorized to sign Judgments	- - - - -	0	10	0
ORDER made in or by the High Court of Chancery at <i>Westminster</i> ; or by the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, sitting in Matters of Bankruptcy or Lunacy	- - - - -	0	3	0
And for every Sheet or Piece of Paper on which the same shall be written after the First, a further <i>progressive</i> Duty of	- - - - -	0	1	6
ORDER made or given in or by the Court of Exchequer, or the Court of the Duchy of <i>Lancaster</i> at <i>Westminster</i> , or in or by any of the Courts of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine	- - - - -	0	2	6
ORDER made or given by any Judge of any of the Courts of Law at <i>Westminster</i>	- - - - -	0	2	6
<i>Except such as shall be made on the Application of any Prisoner or Insolvent Debtor; and except all Orders for the Delivery of the Particulars of a Plaintiff's Demand, or for staying Proceedings on Payment of Debt and Costs; and all Orders for Time to plead, reply or rejoin, after the first Order for that Purpose.</i>				
PETITION in any Suit or Matter in any of the Courts of Equity at <i>Westminster</i> ; and Petition to the Lord High Chancellor, or the Lord Keeper or Commissioners of the Great Seal, in any Matter of Bankruptcy or Lunacy	- - - - -	0	2	6
PLEA in any Court of Law	- - - - -	0	0	4
PLEA in any Court of Equity	- - - - -	0	5	0
PLEADING of any Kind, in any Court of Law, <i>not otherwise charged in this Schedule</i>	- - - - -	0	0	4
PLEADING of any Kind, in any Court of Equity, <i>not otherwise charged in this Schedule</i>	- - - - -	0	5	0
POSTEA	- - - - -	0	10	0
RECORD of <i>Nisi Prius</i>	- - - - -	0	10	0
REJOINER in any Court of Law	- - - - -	0	0	4
REJOINER in any Court of Equity	- - - - -	0	5	0
REPLICATION in any Court of Law	- - - - -	0	0	4
REPLICATION in any Court of Equity	- - - - -	0	5	0

SCHEDULE, PART II.	Duty.		
	£.	s.	d.
REPORT made by any Master of the High Court of Chancery, or by His Majesty's Remembrancer in the Court of Exchequer, or his Deputy -	0	2	6
RULE or Order, made or given in or by any of the Courts at Law at <i>Westminster</i> , which shall be issued or delivered out, by the Clerk of the Rules, or other Officer, to the Party obtaining it -	0	2	6
And for the Entry of every such Rule or Order, in the Book kept by the Clerk of the Rules or other Officer for that Purpose, whether written on One or more Sheets or Leaves -	0	2	6
RULES to plead and reply, and all other Rules, of any of the said Courts of Law at <i>Westminster</i> , not issued as above mentioned, but which shall be entered in the Books kept by the Clerk of the Rules, or other Officer, for that Purpose; for the Entry of every such Rule -	0	2	6
SUMMONS issued by any Judge of any of the Courts of Law at <i>Westminster</i> <i>Except such as shall be issued on the Application of any Prisoner or Insolvent Debtor; and except all Summonses for the Delivery of the Particulars of a Plaintiff's Demand, or for staying Proceedings on Payment of Debt and Costs; and all Summonses for Time to plead, reply or rejoin, after the first Summons for that Purpose.</i>	0	1	0
WARRANT, Mandate or Authority, given to any Attorney or Solicitor, to commence, carry on or defend any Action, Suit or Prosecution in any of the Courts at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine, or in any other Court whatsoever, holding Pleas, where the Debt or Damage amounts to Forty Shillings; for the Memorandum or Minute thereof to be entered or filed of Record -	0	5	0
WARRANT or Summons, issued by any Master of the High Court of Chancery, or by His Majesty's Remembrancer of the Court of Exchequer, or his Deputy -	0	1	0
WARRANT of Attorney, <i>not otherwise charged in the first Part of this Schedule</i> -	1	0	0
WRIT of Appeal -	1	0	0
WRIT of Certiorari -	1	0	0
WRIT of Covenant for levying a Fine -	2	0	0
WRIT of Entry for suffering a Common Recovery -	2	0	0
WRIT of Error -	1	0	0
WRIT of Superfedeas of a Commission of Bankrupt -	0	2	6
WRIT, Mandate or other Process whatsoever, <i>not otherwise charged in this Schedule</i> , which shall issue out of, or pass the Seal of any of the Courts at <i>Westminster</i> , or of the Great Sessions in <i>Wales</i> , or of the said Counties Palatine, or of any other Court in <i>England</i> , holding Pleas, where the Debt or Damage amounts to Forty Shillings, except in Actions or Suits where the Debt, Damage or Thing claimed or demanded shall be under the Amount or Value of Forty Shillings -	0	5	0

## SCHEDULE, PART II.

## IV.—PROCEEDINGS IN THE COURTS IN SCOTLAND,

Upon which the relative Duties are to be charged only on the first Skin, Sheet or Piece of Vellum, Parchment or Paper, whereon the several Instruments, Matters and Things specified shall be written or printed, except where progressive Duties are expressly mentioned.

For the Proceedings in the Court of Session, including the Bill Chamber, the Commission of Teinds, the Court of Exchequer, and the High Court of Admiralty, the several Duties specified in the first Column.

And for the Proceedings in the Commissary Court of *Edinburgh* and all the Courts in *Scotland* (other than those above mentioned, and the Court of Justiciary), the several Duties specified in the second Column.

	Duty.			Duty.		
	£.	s.	d.	£.	s.	d.
ADVOCATION, Letters of - - - -	0	5	0	—	—	—
AFFIDAVIT, to be filed, read or used in the Court of Exchequer -	0	2	6	—	—	—
And for every Sheet or Piece of Paper on which the same shall be written, after the first, a further <i>progressive</i> Duty of -	0	2	6	—	—	—
AMENDMENT of Libel.—See SUMMONS.						
ANSWER to a Petition and Complaint, or to any original Petition or Application in any Process or Suit, other than a Bill of Advocation or Suspension - - - -	0	5	0	0	2	6
ANSWER to any such Bill, or to a Reclaiming or Incidental Petition, or to a Representation, Condescence, or any other Paper not being an original Application - - - -	0	2	6	0	1	3
APPEAL.—See BILL of ADVOCATION.						
APPLICATION, original, under whatever Title - - - -	0	5	0	0	2	6
BILL OF ADVOCATION, Bill of Suspension Appeal - - - -	0	5	0	0	2	6
BOND OF CAUTION or Surety in the Bill Chamber, or for Appearance, or in a Law Burrows, or incidental to any Process or Suit, or for Payment in Terms of the Decree to follow upon any Process or Suit - - - -	0	2	6	0	2	6
BOND on a Confirmation of Testament and Bond judicial of any other Description.—See BOND in the first Part of this Schedule.						
CASE - - - - -	0	2	6	0	1	3
CLAIM, being the first Paper in a Process or Suit in behalf of the Party for whom it is offered - - - -	0	5	0	0	2	6
CLAIM of any other Description - - - - -	0	2	6	0	1	3
<i>Except any Claim in any Process of Multiple Pounding or Ranking of any principal Sum under 12l. in the Superior or 5l. in the Inferior Courts.</i>						
COMPLAINT or Petition and Complaint - - - -	0	5	0	0	2	6

SCHEDULE, PART II.	Duty.			Duty.		
	£.	s.	d.	£.	s.	d.
CONDESCENDENCE of whatever Description - - -	0	2	6	0	1	3
DECLARATION, judicial - - -	0	2	6	0	1	3
And for every Sheet or Piece of Paper on which the same shall be written, after the first, a further <i>progressive</i> Duty of -	0	2	6	0	1	3
DEFENCE of whatever Description - - -	0	5	0	0	2	6
DEPOSITION or DEPOSITIONS, whether in presence of the Court, or taken by Commission, or otherwise - - -	0	2	6	0	1	3
And for every Sheet or Piece of Paper on which the same shall be written, after the first, a further <i>progressive</i> Duty of -	0	2	6	0	1	3
DILIGENCE, or Incidental Diligence, Letters of - - -	0	5	0	0	2	6
DUPLY - - - - -	0	5	0	0	2	6
EDICT.—See SUMMONS.						
ESTIMATE.—See REPORT.						
EXTRACT of any Decree (not being a mere Decree of Registration <i>pro forma</i> ), or of any Abbreviate Act, Commission, Warrant or Protestation - - - - -	0	10	0	0	5	0
INFORMATION - - - - -	0	2	6	0	1	3
INTERROGATORIES exhibited in behalf of any Party to a Process or Suit - - - - -	0	2	6	0	1	3
INVENTORY of any Interest in a Multiple Pounding or other Process or Suit, when not preceded or immediately accompanied by a Claim or other Step of Procedure charged as an original Application for or in behalf of the Party for whom such Inventory is exhibited ( <i>other than and except any Inventory of an Interest in a Process of Multiple Pounding or Ranking, where the principal Sum claimed shall be under 12l. in the Superior or 5l. in the Inferior Courts</i> ) - - - - -	0	5	0	0	2	6
INVENTORY of any other Description, when not immediately accompanying and referred to in a separate Paper or Step of Procedure charged in this Schedule - - - - -	0	2	6	0	1	3
LIBEL.—See SUMMONS.						
MANDATE.—See WARRANT.						
MEMORANDUM.—See WARRANT.						
MEMORIAL, of whatever Description - - - - -	0	2	6	0	1	3
MINUTE, of whatever Description, which may be lodged by, or in behalf of, any Party to a Process or Suit - - - - -	0	2	6	0	1	3
NOTE in any Suit or Process, <i>except in the Bill Chamber</i> - - -	0	2	6	0	1	3
OBJECTION, being the first Paper in a Process or Suit in behalf of the Party for whom it may be offered - - - - -	0	5	0	0	2	6
OBJECTION, of any other Description - - - - -	0	2	6	0	1	3
PETITION, being an original Application, or the first Paper, in a Process or Suit in behalf of the Party for whom it may be offered -	0	5	0	0	2	6
PETITION, of any other Description - - - - -	0	2	6	0	1	3

SCHEDULE, PART II.		Duty.	Duty.
		£. s. d.	£. s. d.
PLEADING or STATEMENT, of whatever Description, whether written or printed, in any Suit or Procefs, offered in behalf of any Party, or by Order of the Court, and not otherwise charged in this Schedule - - - - -		0 2 6	0 1 3
PRECEPT, in the Nature of a Summons.—See SUMMONS.			
PRECEPT, in the Nature of a Diligence - - - - -		—	0 1 3
PREPARED STATE - - - - -		0 2 6	0 1 3
PROTESTATION, lodged in behalf of any Party to a Procefs or Suit		0 5 0	0 2 6
QUADRUPLY - - - - -		0 5 0	0 2 6
REPLY - - - - -		0 5 0	0 2 6
REPORT, ESTIMATE or SCHEME, prepared in consequence of the Appointment, Order or Authority of a Judge - -		0 2 6	0 1 3
REPRESENTATION - - - - -		0 2 6	0 1 3
SCHEME.—See REPORT.			
SIGNET LETTERS, or Writs passing His Majesty's Signet, of whatever Description, not otherwise charged in this Schedule ( <i>other than and except Letters of Horning and Poinding, and Letters of Caption for Debts under 12l.</i> ) - - - - -		0 2 6	—
STATE of INTERESTS in any Procefs or Suit - - - - -		0 2 6	0 1 3
SUMMONS of whatever Description, Libel, Amendment of Libel, Edict, Precept, of the Nature of a Summons - - - - -		0 5 0	0 2 6
SUSPENSION, Letters of - - - - -		0 5 0	0 2 6
TRIPLY - - - - -		0 5 0	0 2 6
WARRANT, Mandate or Authority, given to any Solicitor, Attorney, Agent or Procurator, to commence, carry on, defend or appear in any Action, Suit or Procedure, at the Instance or in behalf of any Party or Parties not having distinct Interests, for the Memorandum or Minute thereof to be entered or filed of Record -		0 5 0	0 2 6

#### V.—GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

*Warrants, Mandates or Authorities to commence, carry on or defend any Actions, Suits or Prosecutions in any Court, where the Debt, Damage or Thing claimed or demanded, shall not amount to or be of the Value of Forty Shillings.*

*Warrants, Mandates or Authorities to commence, carry on or defend any Prosecutions or Proceedings upon Indictments, or upon any Information, Suit, Writ or Procefs, in the Name of His Majesty, his Heirs or Successors, or at the Instance of the Attorney General of England, Lord Advocate of Scotland, or other Officer legally authorized to prosecute or sue in the Name or for the Interest of His Majesty, his Heirs or Successors.*

*But these Exemptions are not to extend to Informations in the Nature of Quo Warranto, filed by His Majesty's Coroner and Attorney in the Court of King's Bench; nor to Informations in Courts of Equity, at the Relation of Private Persons; nor to Informations where any other Person than His Majesty, his Heirs or Successors, shall be entitled to any Penalty or Forfeiture, or any Share thereof.*

## SCHEDULE, PART II.

GENERAL EXEMPTIONS—*continued.*

*All Proceedings for or on the behalf of any Person legally admitted to sue or defend in formâ pauperis ; and all Proceedings of Courts Martial ; and all Proceedings in Criminal Suits and Prosecutions whatsoever.*

*All Orders, Decrees and Proceedings of or before any Commissioners of Sewers, and of or in the Stannary Courts in England.*

*All Summonses, Attachments, Executions and other Proceedings in or issuing out of any of the Courts established for the Recovery of Debts not exceeding Five Pounds, commonly called Courts of Request, in England.*

*All Warrants to sue and defend in the Courts Baron of any Honours or Manors in England, which hold Pleas in Actions or Suits for any Debt or Damages not exceeding Five Pounds ; and all Plaints, Summonses, Executions, Writs and other Proceedings in or issuing out of such Courts.*

*All Proceedings in the Courts called, or commonly known by the Name of, Small Debt Courts in Scotland.*

*And all Proceedings under the Scotch Statute relative to the Aliment of Poor Prisoners, or under the Act of Sederunt of the Court of Session in Scotland, relative to the Liberation of Prisoners on account of Sickness.*

*All Petitions, Proceedings and Copies, exempted from Stamp Duty by any Act or Acts of Parliament relating to Abuses of Trusts for Charitable Purposes.*

## SCHEDULE ;—PART THE THIRD.

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION ; on CONFIRMATIONS of Testaments testamentary and dative ; on INVENTORIES to be exhibited in the Commissary Courts in Scotland ; and on LEGACIES out of Real or Personal, Heritable or Moveable Estate ; and on SUCCESSIONS to Personal or Moveable Estates upon Intestacy.

PART THE THIRD.	Duty.
	£. s. d.
PROBATE of a Will, and Letters of Administration with a Will annexed, to be granted in England ;	
CONFIRMATION of any Testament testamentary, or Eik thereto, to be expedited in any Commissary Court in Scotland, where the Deceased shall have died before or upon the 10th Day of October 1808, and subsequent to the 10th Day of October 1804 ;	
INVENTORY to be exhibited and recorded in any Commissary Court in Scotland, of the Estate and Effects of any Person deceased, who shall have died after the 10th Day of October 1808, and have left any Testament or testamentary Disposition of his or her Personal or Moveable Estate and Effects, or any Part thereof ;	
Where the Estate and Effects for or in respect of which such Probate, Letters of Administration, Confirmation or Eik respectively, shall be granted or expedited, or whereof such Inventory shall be exhibited and recorded, <i>exclusive of what the Deceased shall have been possessed of or entitled to as a Trustee for any other Person or Persons, and not beneficially,</i> shall be	
above the Value of 20l. and under the Value of 100l.	- 0 10 0
of the Value of 100l. and under the Value of 200l.	- 2 0 0
of the Value of 200l. and under the Value of 300l.	- 5 0 0

SCHEDULE, PART III.		Duty.		
PROBATE, &c.— <i>continued.</i>		£.	s.	d.
of the Value of 300l. and under the Value of 450l.	-	8	0	0
of the Value of 450l. and under the Value of 600l.	-	11	0	0
of the Value of 600l. and under the Value of 800l.	-	15	0	0
of the Value of 800l. and under the Value of 1,000l.	-	22	0	0
of the Value of 1,000l. and under the Value of 1,500l.	-	30	0	0
of the Value of 1,500l. and under the Value of 2,000l.	-	40	0	0
of the Value of 2,000l. and under the Value of 3,000l.	-	50	0	0
of the Value of 3,000l. and under the Value of 4,000l.	-	60	0	0
of the Value of 4,000l. and under the Value of 5,000l.	-	80	0	0
of the Value of 5,000l. and under the Value of 6,000l.	-	100	0	0
of the Value of 6,000l. and under the Value of 7,000l.	-	120	0	0
of the Value of 7,000l. and under the Value of 8,000l.	-	140	0	0
of the Value of 8,000l. and under the Value of 9,000l.	-	160	0	0
of the Value of 9,000l. and under the Value of 10,000l.	-	180	0	0
of the Value of 10,000l. and under the Value of 12,000l.	-	200	0	0
of the Value of 12,000l. and under the Value of 14,000l.	-	220	0	0
of the Value of 14,000l. and under the Value of 16,000l.	-	250	0	0
of the Value of 16,000l. and under the Value of 18,000l.	-	280	0	0
of the Value of 18,000l. and under the Value of 20,000l.	-	310	0	0
of the Value of 20,000l. and under the Value of 25,000l.	-	350	0	0
of the Value of 25,000l. and under the Value of 30,000l.	-	400	0	0
of the Value of 30,000l. and under the Value of 35,000l.	-	450	0	0
of the Value of 35,000l. and under the Value of 40,000l.	-	525	0	0
of the Value of 40,000l. and under the Value of 45,000l.	-	600	0	0
of the Value of 45,000l. and under the Value of 50,000l.	-	675	0	0
of the Value of 50,000l. and under the Value of 60,000l.	-	750	0	0
of the Value of 60,000l. and under the Value of 70,000l.	-	900	0	0
of the Value of 70,000l. and under the Value of 80,000l.	-	1,050	0	0
of the Value of 80,000l. and under the Value of 90,000l.	-	1,200	0	0
of the Value of 90,000l. and under the Value of 100,000l.	-	1,350	0	0
of the Value of 100,000l. and under the Value of 120,000l.	-	1,500	0	0
of the Value of 120,000l. and under the Value of 140,000l.	-	1,800	0	0
of the Value of 140,000l. and under the Value of 160,000l.	-	2,100	0	0
of the Value of 160,000l. and under the Value of 180,000l.	-	2,400	0	0
of the Value of 180,000l. and under the Value of 200,000l.	-	2,700	0	0
of the Value of 200,000l. and under the Value of 250,000l.	-	3,000	0	0
of the Value of 250,000l. and under the Value of 300,000l.	-	3,750	0	0
of the Value of 300,000l. and under the Value of 350,000l.	-	4,500	0	0
of the Value of 350,000l. and under the Value of 400,000l.	-	5,250	0	0
of the Value of 400,000l. and under the Value of 500,000l.	-	6,000	0	0
of the Value of 500,000l. and under the Value of 600,000l.	-	7,500	0	0
of the Value of 600,000l. and under the Value of 700,000l.	-	9,000	0	0
of the Value of 700,000l. and under the Value of 800,000l.	-	10,500	0	0
of the Value of 800,000l. and under the Value of 900,000l.	-	12,000	0	0
of the Value of 900,000l. and under the Value of 1,000,000l.	-	13,500	0	0
of the Value of 1,000,000l. and upwards	-	15,000	0	0
LETTERS of ADMINISTRATION, without a Will annexed, to be granted in <i>England</i> ;				
CONFIRMATION of any TESTAMENT dative, to be expedited in any Commissary Court in <i>Scotland</i> , where the Deceased shall have died before or upon the 10th Day of October 1808, and subsequent to the 10th Day of October 1804;				



SCHEDULE, PART III.	Duty.		
LETTERS of ADMINISTRATION, &c.— <i>continued.</i>	£.	s.	d.
INVENTORY to be exhibited and recorded in any Commissary Court in <i>Scotland</i> , of the Estate and Effects of any Person deceased who shall have died after the 10th Day of October 1808 without leaving any Testament or testamentary Disposition of his or her Personal or Moveable Estate or Effects, or any Part thereof;			
Where the Estate and Effects for or in respect of which such Letters of Administration or Confirmation respectively shall be granted or expedited, or whereof such Inventory shall be exhibited and recorded, <i>exclusive of what the Deceased shall have been possessed of or entitled to as a Trustee for any other Person or Persons, and not beneficially</i> , shall be			
above the Value of 20l. and under the Value of 50l. -	0	10	0
of the Value of 50l. and under the Value of 100l. -	1	0	0
of the Value of 100l. and under the Value of 200l. -	3	0	0
of the Value of 200l. and under the Value of 300l. -	8	0	0
of the Value of 300l. and under the Value of 450l. -	11	0	0
of the Value of 450l. and under the Value of 600l. -	15	0	0
of the Value of 600l. and under the Value of 800l. -	22	0	0
of the Value of 800l. and under the Value of 1,000l. -	30	0	0
of the Value of 1,000l. and under the Value of 1,500l. -	45	0	0
of the Value of 1,500l. and under the Value of 2,000l. -	60	0	0
of the Value of 2,000l. and under the Value of 3,000l. -	75	0	0
of the Value of 3,000l. and under the Value of 4,000l. -	90	0	0
of the Value of 4,000l. and under the Value of 5,000l. -	120	0	0
of the Value of 5,000l. and under the Value of 6,000l. -	150	0	0
of the Value of 6,000l. and under the Value of 7,000l. -	180	0	0
of the Value of 7,000l. and under the Value of 8,000l. -	210	0	0
of the Value of 8,000l. and under the Value of 9,000l. -	240	0	0
of the Value of 9,000l. and under the Value of 10,000l. -	270	0	0
of the Value of 10,000l. and under the Value of 12,000l. -	300	0	0
of the Value of 12,000l. and under the Value of 14,000l. -	330	0	0
of the Value of 14,000l. and under the Value of 16,000l. -	375	0	0
of the Value of 16,000l. and under the Value of 18,000l. -	420	0	0
of the Value of 18,000l. and under the Value of 20,000l. -	465	0	0
of the Value of 20,000l. and under the Value of 25,000l. -	525	0	0
of the Value of 25,000l. and under the Value of 30,000l. -	600	0	0
of the Value of 30,000l. and under the Value of 35,000l. -	675	0	0
of the Value of 35,000l. and under the Value of 40,000l. -	785	0	0
of the Value of 40,000l. and under the Value of 45,000l. -	900	0	0
of the Value of 45,000l. and under the Value of 50,000l. -	1,010	0	0
of the Value of 50,000l. and under the Value of 60,000l. -	1,125	0	0
of the Value of 60,000l. and under the Value of 70,000l. -	1,350	0	0
of the Value of 70,000l. and under the Value of 80,000l. -	1,575	0	0
of the Value of 80,000l. and under the Value of 90,000l. -	1,800	0	0
of the Value of 90,000l. and under the Value of 100,000l. -	2,025	0	0
of the Value of 100,000l. and under the Value of 120,000l. -	2,250	0	0
of the Value of 120,000l. and under the Value of 140,000l. -	2,700	0	0
of the Value of 140,000l. and under the Value of 160,000l. -	3,150	0	0
of the Value of 160,000l. and under the Value of 180,000l. -	3,600	0	0
of the Value of 180,000l. and under the Value of 200,000l. -	4,050	0	0
of the Value of 200,000l. and under the Value of 250,000l. -	4,500	0	0
of the Value of 250,000l. and under the Value of 300,000l. -	5,525	0	0

SCHEDULE, PART III.	Duty.		
<b>LETTERS OF ADMINISTRATION, &amp;c.—continued.</b>	£.	s.	d.
of the Value of 300,000l. and under the Value of 350,000l. -	6,750	0	0
of the Value of 350,000l. and under the Value of 400,000l. -	7,875	0	0
of the Value of 400,000l. and under the Value of 500,000l. -	9,000	0	0
of the Value of 500,000l. and under the Value of 600,000l. -	11,250	0	0
of the Value of 600,000l. and under the Value of 700,000l. -	13,500	0	0
of the Value of 700,000l. and under the Value of 800,000l. -	15,750	0	0
of the Value of 800,000l. and under the Value of 900,000l. -	18,000	0	0
of the Value of 900,000l. and under the Value of 1,000,000l. -	20,250	0	0
of the Value of 1,000,000l. and upwards -	22,500	0	0
<i>Exemptions from all Stamp Duties.</i>			
<i>Probate of Will, Letters of Administration, Confirmation of Testament, and Eik thereto, and Inventory of the Effects of any Common Seaman, Marine or Soldier, who shall be slain or die in the Service of His Majesty, his Heirs or Successors :</i>			
<i>Additional Inventory to be exhibited and recorded in any Commissary Court in Scotland ; where the same shall not be liable to a 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.</i>			
<b>LEGACIES and SUCCESSIONS to Personal or Moveable Estate upon Intestacy.</b>			
I. <i>Where the Testator, Testatrix or Intestate died before or upon the 5th Day of April 1805.</i>			
For every Legacy, specific or pecuniary, or of any other Description, of the Amount or Value of 20l. or upwards, given by any Will or Testamentary Instrument of any Person who died before or upon the 5th Day of April 1805, out of his or her Personal or Moveable Estate, and which shall be paid, delivered, retained, satisfied or discharged, after the 31st Day of August 1815.			
Also for the clear Residue (when devolving to one Person) and for every Share of the clear Residue (when devolving to Two or more Persons) of the Personal or Moveable Estate of any Person who died before or upon the 5th Day of April 1805 (after deducting Debts, Funeral Expences, Legacies, and other Charges first payable thereout), whether the Title to such Residue, or any Share thereof, shall accrue by virtue of any Testamentary Disposition, or upon a partial or total Intestacy ; where such Residue, or Share of Residue, shall be of the Amount or Value of 20l. or upwards, and where the same shall be paid, delivered, retained, satisfied or discharged, after the Thirty first Day of August 1815.			
Where any such Legacy, or Residue, or Share of such Residue, shall have been given, or have devolved, to or for the Benefit of a Brother or Sister of the Deceased, or any Descendant of a Brother or Sister of the Deceased ; a Duty at and after the Rate of Two Pounds and Ten Shillings <i>per Centum</i> , on the Amount or Value thereof			
per Cent. 2 10 0			
Where any such Legacy, or Residue, or Share of such Residue, shall have been given, or have devolved, to or for the Benefit			

## SCHEDULE, PART III.

Duty.

LEGACIES, &c.—*continued.*

of a Brother or Sister of the Father or Mother of the Deceased, or any Descendant of a Brother or Sister of the Father or Mother of the Deceased; a Duty at and after the Rate of Four Pounds per Centum on the Amount or Value thereof - -

£. s. d.

per Cent.

4. 0. 0

Where any such Legacy, or Residue, or Share of such Residue, shall have been given, or have devolved, to or for the Benefit of a Brother or Sister of a Grandfather or Grandmother of the Deceased, or any Descendant of a Brother or Sister of a Grandfather or Grandmother of the Deceased; a Duty at and after the Rate of Five Pounds per Centum on the Amount or Value thereof - -

per Cent.

5. 0. 0

And where any such Legacy, or Residue, or Share of such Residue, shall have been given, or have devolved, to or for the Benefit of any Person, in any other Degree of collateral Consanguinity to the Deceased than is above described, or to or for the Benefit of any Stranger in Blood to the Deceased; a Duty at and after the Rate of Eight Pounds per Centum on the Amount or Value thereof - -

per Cent.

8. 0. 0

II. *Where the Testator, Testatrix or Intestate, shall have died after the 5th Day of April 1805.*

For every Legacy, specific or pecuniary, or of any other Description, of the Amount or Value of 20l. or upwards, given by any Will or Testamentary Instrument, of any Person, who shall have died after the 5th Day of April 1805, either out of his or her Personal or Moveable Estate, or out of or charged upon his or her Real or Heritable Estate, or out of any Monies to arise by the Sale, Mortgage or other Disposition of his or her Real or Heritable Estate, or any Part thereof, and which shall be paid, delivered, retained, satisfied or discharged after the 31st Day of August 1815:

Also, for the clear Residue (when devolving to One Person) and for every Share of the clear Residue (when devolving to Two or more Persons) of the Personal or Moveable Estate, of any Person, who shall have died after the 5th Day of April 1805, (after deducting Debts, Funeral Expences, Legacies and other Charges first payable thereout), whether the Title to such Residue, or any Share thereof, shall accrue by virtue of any Testamentary Disposition, or upon a partial or total Intestacy; where such Residue, or Share of Residue, shall be of the Amount or Value of 20l. or upwards, and where the same shall be paid, delivered, retained, satisfied or discharged after the 31st Day of August 1815:

And also for the clear Residue (when given to one Person) and for every Share of the clear Residue (when given to Two or more Persons) of the Monies to arise from the Sale, Mortgage or other Disposition, of any Real or Heritable Estate, directed to be sold, mortgaged, or otherwise disposed of, by any Will or Testamentary Instrument, of any Person, who shall have died after the 5th Day of April 1805 (after deducting Debts, Funeral Expences, Legacies and other Charges first made payable thereout, if any) where such Residue, or Share of

SCHEDULE, PART III.	Duty.
LEGACIES, &c.— <i>continued.</i>	£. s. d.
Residue, shall amount to 20l. or upwards, and where the same shall be paid, retained or discharged after the 31st Day of August 1815:	
Where any such Legacy or Residue, or any Share of such Residue, shall have been given, or have devolved, to or for the Benefit of a Child of the Deceased, or any Descendant of a Child of the Deceased, or to or for the Benefit of the Father or Mother, or any lineal Ancestor of the Deceased; a Duty at and after the Rate of One Pound per Centum on the Amount or Value thereof -	per Cent. 1 0 0
Where any such Legacy, or Residue, or any Share of such Residue, shall have been given, or have devolved, to or for the Benefit of a Brother or Sister of the Deceased, or any Descendant of a Brother or Sister of the Deceased; a Duty at and after the Rate of Three Pounds per Centum on the Amount or Value thereof	per Cent. 3 0 0
Where any such Legacy, or Residue, or any Share of such Residue, shall have been given, or have devolved, to or for the Benefit of a Brother or Sister of the Father or Mother of the Deceased, or any Descendant of a Brother or Sister of the Father or Mother of the Deceased; a Duty at and after the Rate of Five Pounds per Centum on the Amount or Value thereof -	per Cent. 5 0 0
Where any such Legacy, or Residue, or any Share of such Residue, shall have been given, or have devolved, to or for the Benefit of a Brother or Sister of a Grandfather or Grandmother of the Deceased, or any Descendant of a Brother or Sister of a Grandfather or Grandmother of the Deceased; a Duty at and after the Rate of Six Pounds per Centum on the Amount or Value thereof -	per Cent. 6 0 0
And where any such Legacy, or Residue, or any Share of such Residue, shall have been given, or have devolved, to or for the Benefit of any Person, in any other Degree of collateral Consanguinity to the Deceased than is above described, or to or for the Benefit of any Stranger in blood to the Deceased; a Duty at and after the Rate of Ten Pounds per Centum on the Amount or Value thereof -	per Cent. 10 0 0
And all Gifts of Annuities, or by way of Annuity, or of any other partial Benefit or Interest, out of any such Estate or Effects as aforesaid, shall be deemed Legacies within the Intent and Meaning of this Schedule.	
And where any Legatee shall take Two or more distinct Legacies or Benefits under any Will or Testamentary Instrument, which shall together be of the Amount or Value of 20l. each shall be charged with Duty, though each or either may be separately under that Amount or Value.	
<i>Exemptions.</i>	
<i>Legacies, and Residues, or Shares of Residue, of any such Estate or Effects as aforesaid, given or devolving to or for the Benefit of the Husband or Wife of the Deceased, or to or for the Benefit of any of the Royal Family.</i>	
<i>And all Legacies which were exempted from Duty by the Act passed in the 39th Year of His Majesty's Reign, c. 73, for exempting certain specific Legacies given to Bodies Corporate, or other Public Bodies, from the Payment of Duty.</i>	

## C A P. CLXXXV.

An Act for repealing the Stamp Office Duties on Advertisements, Almanacks, Newspapers, Gold and Silver Plate, Stage Coaches, and Licences for keeping Stage Coaches, now payable in Great Britain; and for granting new Duties in lieu thereof. [11th July 1815.]

Most Gracious Sovereign,

WHEREAS it is expedient to grant certain additional Stamp and other Duties, towards raising the necessary Supplies, to defray Your Majesty's Public Expences, and making such permanent Addition to the Public Revenue, as shall be equal to the increased annual Charge occasioned by the Funding of Exchequer Bills, and by any Loan made, pursuant to any Act or Acts passed or to be passed for that Purpose in this Session of Parliament; and it is also expedient to consolidate the additional with the existing Duties: We, Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain and Ireland in Parliament assembled, have resolved to grant unto Your Majesty the several Duties hereinafter mentioned; and do most humbly 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 all the Duties upon Advertisements, Almanacks, Newspapers, Pamphlets and Gold and Silver Plate, granted 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*, shall cease and determine from and after the Thirty first Day of August One thousand eight hundred and fifteen; and that all the Duties on Stage Coaches and on Licences for keeping Stage Coaches, granted by the same Act, shall cease and determine from and after the Fourth Day of September One thousand eight hundred and fifteen; save and except such of the said Duties, or so much and such Parts thereof, as shall have become due or payable before or upon those Days respectively, and remain in Arrear, or unpaid afterwards; all which Duties so in Arrear, or remaining to be paid, shall be recoverable by the same ways and means, and with such and the same Penalties, and in such and the same manner, in all respects, as if this Act had not been made.

44 G. 3. c. 98.  
Sch. (A.) (B.)  
in part made to  
cease.

Exceptions.

II. And be it further enacted, That there shall be raised, levied and paid unto and for the Use of His Majesty, his Heirs and Successors, in and throughout the whole of Great Britain, for and in respect of the several Articles, Matters and Things mentioned and described in the Schedule hereunto annexed (except those standing under the Head of Exemptions) the several Duties or Sums of Money, set down in Figures against the same respectively, or otherwise specified and set forth in the same Schedule; and that the Duties on Stage Coaches and on Licences for keeping Stage Coaches therein mentioned, shall commence and take place from and after the Fourth Day of September One thousand eight hundred and fifteen; and that all the other Duties therein mentioned shall commence and take place from and after the Thirty first Day of August One thousand eight hundred and fifteen; and that the said Schedule, and all the Regulations and Directions therein contained, with respect to the said Duties and the Articles, Matters and Things charged therewith, shall be deemed and taken to be part of this Act, and shall be observed and enforced accordingly.

Duties granted,  
as specified in  
Schedule an-  
nexed.

Duties when to  
commence.

Schedule part of  
Act.

III. And be it further enacted, That the Duties hereby granted shall be under the Care and Management of the Commissioners of Stamps in Great Britain, which said Commissioners and the major Part of them are hereby empowered and required to provide and use proper and sufficient Plates, Stamps or Dies, for expressing and denoting the Duties hereby granted on Almanacks, Newspapers and Licences to keep Stage Coaches, upon the Paper on which the same shall be printed or written, and to alter and renew such Plates, Stamps or Dies from time to time as Occasion shall require; and also to employ such Officers and Persons under them, and to do all such other Acts and Things as shall be thought necessary or expedient for effectually raising and collecting the several Duties hereby granted, and for putting this Act into Execution, in the like and in as full and ample manner as they or any former Commissioners of Stamps are or have been authorized to do, for the raising and collecting of any former Duties under their Care and Management, or for putting into Execution any Act or Acts of Parliament relating thereto.

Duties under  
Management of  
Commissioners  
of Stamps, who  
are to provide  
Stamps, &c.

IV. And be it further enacted, That all the Powers, Provisions, Clauses, Regulations and Directions, Fines, Forfeitures, Pains and Penalties contained in and imposed by the several Acts of Parliament, relating to the Duties hereby repealed, and to any prior Duties of the same Kind or Description, shall be of full Force and Effect, with respect to the Duties hereby granted, and to the Articles, Matters and Things charged or chargeable therewith, as far as the same are or shall be applicable, in all cases not hereby expressly provided for, and shall be observed, applied, enforced and put in Execution, for the raising, levying, collecting and securing of the said Duties hereby granted and otherwise relating thereto, so far as the same shall not be superseded by, and shall be consistent with the express Provisions of this Act, as fully and effectually to all Intents and Purposes, as if the same had been herein repeated and specially enacted with Reference to the said Duties hereby granted.

Powers, &c. of  
former Acts in  
force, and put in  
Execution with  
regard to Duties  
granted.

V. And be it further enacted, That so much of an Act passed in the Tenth Year of Queen Anne, intituled *An Act for laying several Duties upon all Sops and Paper made in Great 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 Stamp 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*

10 Ann. c. 19.  
§ 112.  
in part repealed.