



Probate and Legacy Duties Act 1808

1808 CHAPTER 149

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. [2d July 1808]

Most Gracious Sovereign,

WHEREAS it is expedient to alter and amend the Descriptions of divers Instruments, Matters, and Things, in respect whereof certain Stamp Duties were granted by the several Acts passed in the Forty-fourth, Forty-fifth, and Forty-sixth Years of Your Majesty's Reign, herein-after specified, and for that Purpose to repeal such Duties, and grant others in lieu thereof; and it is also 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 :

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 herein-after 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,

Repeal from 10th Oct. 1808 of the Duties in the Schedule (A.) annexed to the 44 G. 3. c. 98. (except the Duties on Licences for selling Ale, &c.)

That from and after the Tenth Day of *October* One thousand eight hundred and eight, all such of the Duties granted by the Act passed in the Forty-fourth Year of His Majesty's Reign, intituled *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper in Great Britain , and to grant new and additional Duties in lieu thereof*, as are comprised in the Schedule marked (A.) thereunto annexed ("save and except the Duties on Licences for selling

Ale, Beer, or other exciseable Liquors, Hats, and Medicines, for exercising the Trade of a Pawnbroker, for letting to Hire Horses for the Purpose of travelling Post or otherwise, and for letting to Hire Stage Coaches or Carriages, and the Duties on Newspapers, Pamphlets, Almanacks, and Calendars, and Books or Pamphlets serving the Purpose of Almanacks or Calendars) ;

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

and also all the Duties granted by the Act passed in the Forty-fifth Year of His Majesty's Reign, intituled *An Act for granting to His Majesty additional Stamp Duties in Great Britain on certain Legacies* ; and also the several Duties granted by the Act passed in the Forty-sixth Year of His Majesty's Reign, intituled *An Act for granting to His Majesty certain Stamp Duties on Appraisements and on Licences to Appraisers in Great Britain*, shall respectively cease and determine; save and except such of the said respective Duties, or so much and such Parts thereof respectively, as shall have become due or payable before or upon the said Tenth Day of *October*, and remain in arrear or unpaid after that Day ; and also save and except so much and such 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 Tenth Day of *October*; all which 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, except so far as any Provision is hereby made to the contrary.

II New Duties granted, as specified in the Schedule annexed, from 10th Oct. 1808.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight 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 and in respect of the Vellum, Parchment, or Paper upon which such Instruments, Matters, or Things 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 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 observed and enforced accordingly, and that such and the like Discounts or Allowances shall be made or allowed in respect of the Duties hereby granted as are now authorized by Law to be made or allowed in respect of the Duties hereby repealed, as far as the same shall be applicable.

III The new Duties to be under the Management of the Commissioners of Stamps, who are to provide proper Stamps, &c.

And be it further enacted, That the Duties hereby granted shall be under the Care and Management of the Commissioners for the Time being appointed and authorized by His Majesty, His Heirs or Successors, to manage the Duties on stamped Vellum, Parchment, and Paper; which said Commissioners, 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 upon the Vellum, Parchment, or Paper chargeable therewith, and to alter and renew the same 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 Duties hereby granted, and for putting this Act into execution, in the like and in as full and ample Manner as they or any former Commissioners are or have been authorized to do for the raising and collecting of any former Stamp Duties, or for putting into execution any Act or Acts of Parliament relating thereto.

IV The Commissioners may use old Stamps to denote new Duties; and Two or more Stamps to denote One Duty. Stamps appropriated by Name to particular Instruments not to be used for any other.

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 for denoting the Amount of any One Duty hereby granted, as Occasion may require, until a single Stamp shall be provided for that Purpose; and that all Instruments which have been or shall be stamped with Two or more Stamps for denoting the Amount of any single Duty charged or chargeable thereon shall be as valid as if the same had been stamped with a single Stamp for denoting such Duty; but no Stamp appropriated to denote the Duty charged on any particular Instrument, and bearing the Name of such Instrument on the Face thereof, shall be used for denoting any other Duty of the same Amount, or, if so used, the same shall be of no Avail.

V Paper, &c. stamped with the former Duties may be used for Instruments charged with new Duties of the same Amount. Exceptions.

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 of the Duties hereby repealed, to be used for any of the Instruments, Matters, or Things 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, Matters, or Things for which such Vellum, Parchment, or Paper shall have been originally intended, and thereupon to issue the same to be used accordingly ; and it shall also be lawful for any Persons, having in their Possession any Vellum, Parchment, or Paper, stamped with any of the Duties repealed by this Act, or the said Act of the Forty-fourth Year of His Majesty's Reign, to use the same for any of the Instruments, Matters, or Things hereby charged with Duties of the same Amount : Provided always, that no Vellum, Parchment, or Paper having a single Stamp shall be used for any Instrument, Matter, or Thing requiring Two or more distinct Stamps, though of equal Amount therewith ; nor shall any Vellum, Parchment, or Paper, bearing a Stamp appropriated by Name to any particular Instrument, be used for any other Purpose, or, if so used, the same shall be of no Avail.

VI Stamped Paper, &c. rendered useless by this or any former Act may be exchanged or have additional Stamps.

And be it further enacted, That it shall be lawful for all Persons having in their Possession any Stamped Vellum, Parchment, or Paper not made use of, and which by the Operation of any former Act or of this Act shall have been rendered unfit for the

Instruments, Matters, or Things 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 Tenth Day of *October*; 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, Matters, or Things for which the same was designed, on Payment of the Duty or Duties denoted by such additional Stamp or Stamps.

VII Forging of Stamps, &c. to be deemed Felony.

And be it further enacted, That if any Person or Persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, any Stamp or Die which shall be provided, made, or used in pursuance of this Act, or any Stamp or Die which shall have been provided, made, or used 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 of any such Stamp or Die as aforesaid, upon any Vellum, Parchment, or Paper, with Intent to defraud His Majesty, His Heirs or Successors, of any of the Duties hereby granted; or if any Person or Persons 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 any such forged, counterfeited, or resembled Impression as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any Person or Persons shall privately and secretly use any Stamp or Die by this or any former Act directed or allowed to be used for denoting any of the Duties granted by this or any former Act, with Intent to defraud His Majesty, His Heirs or Successors, of any of the said Duties ; then every Person so offending, and being thereof lawfully convicted, shall be adjudged a Felon, and shall suffer Death, as in Cases of Felony, without Benefit of Clergy.

VIII Powers of former Acts to be in force, and be put in execution, with regard to the new Duties.

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 the Duties repealed by the said Act of the Forty-fourth Year of His Majesty's Reign, shall be of full Force and Effect, with respect to the Duties hereby granted, as far as the same are or shall be applicable, in all Cases, Matters, and Things 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 be consistent with the express Provisions of this Act, as fully and effectually to all Intents and Purposes as if the same had been herein repeated, and specially enacted, with reference to the said Duties hereby granted.

IX Provisions of former Acts respecting Agreements to be applied only to Agreements hereby charged with 16s. Agreements for Leases valid if stamped with Lease Duty.

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 Sixteen Shillings ; and that the Agreements hereby charged with a Duty of One Pound and Ten Shillings shall be subject and liable to the same Provisions and Regulations as Deeds hereby charged with a like Duty ; and that all Agreements for granting Leases or Tacks, which have been or shall be stamped with the Duty for the Time being payable in respect of such Leases or Tacks, shall be as valid as if the same had been stamped with the proper Agreement Stamp ; and that all other Agreements hereby charged with a Duty of Sixteen Shillings shall be valid, if stamped with a Duty of One Pound Ten Shillings.

X Any Person having been bound as a Clerk to an Attorney, &c. by Articles duly stamped, entering into new Articles for same Purpose, the latter shall be charged with 1l. 10s. only.

And be it further enacted, That from and after the passing of this Act, where any Person shall have become bound to serve as a Clerk, in order to his Admission as an Attorney or Solicitor in any of His Majesty's Courts at *Westminster*, or in any of the Courts of the Great Sessions in *Wales*, or of the Counties Palatine of *Chester*, *Lancaster*, and *Durham*, or in any other Court of Record in *England*, by Articles of Clerkship duly stamped according to the Laws in force at the Time of the Date and Execution thereof, and shall, after the passing of this Act, in consequence of the Death of his Master, or from any other Cause, find it necessary or expedient to enter into new Articles of Clerkship, for a new Term of Years, for the same Purpose, such new Articles of Clerkship shall be chargeable only with a Duty of One Pound and Ten Shillings, and the Counterpart or Duplicate thereof with the like Duty ; any thing in this or any former Act contained to the contrary notwithstanding.

XI Penalty on Persons making, accepting or paying Bills or Promissory Notes not duly stamped.

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 Offence forfeit the Sum of Fifty Pounds.

XII Penalty for issuing Bills or Drafts post-dated, or without mentioning the Place where drawn, without Stamps, under colour of the Exemption of Bankers Checks. Penalty for receiving such Bills or Drafts, and on Bankers, &c. for paying same.

And for the more effectually preventing of Frauds and Evasions of the Duties now payable or 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 (A.) annexed to the said Act of the Forty-fourth Year of His Majesty's Reign, or in the Schedule hereunto annexed ; be it further enacted, That if any Person or Persons shall, after the Expiration of One

Status: This is the original version (as it was originally enacted).

Calendar Month from the passing of this Act, 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 the Law in force when the same shall be issued, the Person or Persons so offending shall for every such Offence 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 Offence 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 Offence 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.

XIII Promissory Notes for 2l. 2s. or less may be reissued indefinitely. Notes above 2l. 2s. and not exceeding 100l. may be re-issued for Three Years. Promissory Notes re-issuable under 44 G. 3. c. 98., and in circulation on Oct. 10, 1808, may be re-issued for certain limited Periods. Penalty on Frauds.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight 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 Two Pounds and Two Shillings 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 it shall also 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 exceeding Two Pounds and Two Shillings, and not exceeding One hundred Pounds each, duly stamped according to the Directions of this Act, from Time to Time after the Payment thereof, and within the Term of Three Years from the Date thereof, but not afterwards, to re-issue any such Promissory Notes, without being liable to pay any further Duty in respect thereof; and that all Promissory Notes for the Payment to the Bearer, on Demand, of any Sum of Money not exceeding Two Pounds and Two Shillings each, which shall have been actually and *bonâ fide* issued and in circulation before or upon the said Tenth Day of *October* One thousand eight hundred and eight, duly stamped according to the said Act of the Forty-fourth Year of His Majesty's Reign, and which shall be then re-issuable within the Intent and Meaning of that Act, shall, if the same shall bear Date before or upon the Twenty-fifth Day of *June* One thousand eight hundred and six, continue to be re-issuable until the Expiration of Three Years from the Date thereof respectively, but not afterwards, in such and the said Manner as if this Act had not been made, and if the same shall bear Date after the said Twenty-fifth Day of *June* One thousand eight hundred and six, then the same shall continue

to be re-issuable until the Twenty-fourth Day of Jaw, One thousand eight hundred and nine inclusive, but not afterwards ; and all Promissory Notes, for the Payment to the Bearer, on Demand, of any Sum of Money exceeding Two Pounds and Two Shillings, which shall have been actually and *bonâ fide* issued and in circulation before or upon the Tenth Day of *October* One thousand eight hundred and eight, duly stamped according to the said Act of the Forty-fourth Year of His Majesty's Reign, and which shall be then re-issuable within the Intent and Meaning of that Act, shall continue re-issuable until the Expiration of Three Years from the Date thereof respectively, but not afterwards, in such and the same Manner as if this Act had not been made; and every such Promissory Note, hereby allowed to be re-issued, after the Payment thereof, shall from Time to Time, after the re-issuing of the same, be as good and valid, and as available in the Law, to all Intents and Purposes, as it was upon the first issuing, and before any Payment thereof; and if any Banker or Bankers, or other Person or Persons, shall at any Time after the said Tenth Day of *October*, 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 Offence forfeit the Sum of Fifty Pounds.

XIV Promissory Notes, re-issuable for limited Periods, to be cancelled on Payment afterwards; and Notes, &c. not re-issuable to be cancelled immediately on Payment. Penalty for re-issuing Notes, &c. contrary to Law, and for not cancelling the same. Penalty on taking Notes re-issued contrary to Law.

And be it further enacted, That from and after the passing of this Act all Promissory Notes allowed to be re-issued by the said Act of the Forty-fourth Year of His Majesty's Reign, or by this Act, for the Term of Three Years from the Date thereof, but not afterwards, shall, upon the Payment thereof, at any Time after the Expiration of Three Years from the Date thereof, and all Promissory Notes hereby allowed to be re-issued until the Twenty-fourth Day of *June* One thousand eight hundred and nine inclusive, but not afterwards, shall, upon the Payment thereof at any Time after the said Twenty-fourth Day of *June* One thousand eight hundred and nine, and all Promissory Notes, Bills of Exchange, Drafts, or Orders for Money, not allowed to be re-issued, shall, upon any Payment thereof, respectively be deemed and taken to be thereupon wholly discharged, vacated, and satisfied, and shall be no longer negotiable or available in any Manner whatsoever, but shall 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, so allowed to be re-issued 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 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 Offence, 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 Offence forfeit the Sum of Twenty Pounds.

XV Promissory Notes and Bills of the Bank of England exempted from Duty, on Payment of a yearly Sum in lieu thereof.

Provided always, and be it further enacted, That all Promissory Notes and Bills whatsoever, which shall be issued by the Governor and Company of the Bank of *England*, from and after the said Tenth Day of *October* One thousand eight hundred and eight, shall be freed and exempted from all the Duties hereby granted ; and that the said Governor and Company shall, in lieu of and as a Compensation for the Duties, which would otherwise have been payable for such their Notes and Bills, pay into the Hands of the Receiver General of the Stamp Duties for the Time being the yearly Sum of Forty-two thousand Pounds, by Two equal Half-yearly Payments, to be made on or before the Fifth Day of *April* and the Tenth Day of *October* in every Year, and the first Payment thereof to be made on or before the Fifth Day of *April* One thousand eight hundred and nine; and 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: Provided always, that the said yearly Compensation shall be reduced by the Sum of Four thousand Pounds, when the said Governor and Company shall cease to issue Promissory Notes for less than Two Pounds, agreeably to the Provision of the Act of the Thirty-ninth Year of His Majesty's Reign, for granting to His Majesty certain Stamp Duties on Bills of Exchange and Promissory Notes for small Sums of Money.

XVI The Bank of Scotland, Royal Bank of Scotland, and British Linen Company, may issue Notes for 1l., 1 Guinea, 2l., and 2 Guineas, on unstamped Paper, accounting for the Duties.

Provided also, and be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight 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 Manner hitherto practised with regard to Notes of One Pound and One Guinea by the said Bank of *Scotland* and Royal Bank of *Scotland*, under the Authority of the said Act, passed in the Thirty-ninth Year of His Majesty's Reign, for granting to His Majesty certain Stamp Duties on Bills of Exchange and Promissory Notes for small Sums of Money ; they the said Governor and Company of the Bank of *Scotland*, and the Royal Bank of *Scotland*, and the *British* Linen Company respectively, giving such and the like 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 Act with regard to the Notes for One Pound and One Guinea of the Bank of *Scotland* and the Royal Bank of *Scotland*, thereby allowed to be issued 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; and for the said Licence and Privilege hereby granted, the said Governor and Company of the Bank of *Scotland*, and the Royal Bank of *Scotland*, and the *British* Linen Company respectively shall, instead of taking out such Licence as herein-after is mentioned, pay into the Hands of the Head Collector of the Stamp Duties at *Edinburgh* the yearly Sum of Twenty Pounds on the Fifteenth

Day of *October* in every Year, to be by him accounted for, and to be applied in the same Manner as the Duties on Licences to be taken out by Bankers, as herein-after is directed.

XVII Re-issuable Notes not to be issued by Bankers or others, without a Licence for that Purpose. Regulations respecting Licences.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, 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*, the Bank of *Scotland*, the Royal Bank of *Scotland*, and the *British* Linen Company,) 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 Commissioners of Stamps for the Time being, or by some Person deputed and authorized in that Behalf by the said Commissioners or the major Part of them, on Payment of the Duty charged thereon in the said 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, save only and except that One Licence yearly shall be sufficient for all the Towns or Places where any such Banker or Bankers or other Person or Persons shall have established a Branch of his or their Bank, or have employed an Agent for the issuing of such Promissory Notes as aforesaid, previously to the passing of this Act, so that every such Town or Place shall be notified to the Stamp Office, and be specified in the first Licence to be granted in pursuance of this Act, and that an Affidavit of the Fact shall be transmitted to the Stamp Office at the Time of applying for such Licence ; and every such Licence shall specify the proper Name or Names and Place or Places of Abode of the Person or Persons to whom the same shall be granted, and also the Name of the Town or Place, Towns or Places where, and the Name of the Bank, Firm or Title, 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.

XVIII Persons applying for Licences to deliver Specimens of their Notes. Penalty for issuing Notes without Licence.

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, her, or them, to the Intent that the Licence may be framed accordingly ; and if any Banker or Bankers or other Person or Persons (except as aforesaid) 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 Firm or Title than shall be specified in his, her, or their Licence, the Person or Persons so offending shall, for every such Offence, forfeit the Sum of One hundred Pounds.

XIX The Bank of Scotland, Royal Bank of Scotland, and British Linen Company, to take out Licences, only in respect of any future Establishments or Branches.

Provided always, and be it further enacted, That the Exception herein-before contained in favour of the Governor and Company of the Bank of *Scotland*, the Royal Bank of *Scotland*, and the *British* Linen Company, shall only extend to exempt them from taking out such Licence as aforesaid in respect of their several present Establishments and Branches, that is to say, those of the Bank of *Scotland*, at *Edinburgh*, *Glasgow*, *Perth*, *Aberdeen*, *Dumfries*, *Cupar*, *St. Andrews*, *Kirkaldy*, *Dunfermline*, *Kelso*, *Inverness*, *Ayr*, *Stirling*, *Banff*, *Tain*, *Dundee*, *Montrose*, *Haddington*, *Greenock*, *Wigton*, and *Kircudbright*, those of the Royal Bank of *Scotland* at *Edinburgh* and *Glasgow*, and those of the *British* Linen Company at *Edinburgh*, *Leith*, *Cupar*, *Dunfermline*, *Montrose*, *Inverness*, *Forres*, *Elgin*, *Glasgow*, *Dumfries*, *Hawick*, *Jedburgh*, *Dunse*, *Dunbar*, *Newton Stewart*, and *Perth* ; but that if any of them shall, after the passing of this Act, establish or set up a Branch of their Bank, or employ an Agent for the issuing of such Promissory Notes as aforesaid, at any other Town or Place whatsoever, they shall be liable and be obliged to take out such Licence as aforesaid, for or in respect of every such other Town or Place, in such and the same Manner as other Bankers are required to do, and, in default thereof, shall be subject to such and the same Penalty or Penalties as any other Banker or Bankers, for issuing any such Promissory Note or Notes as aforesaid, at any such other Town or Place, without having obtained a Licence for that Purpose.

XX Licences to continue in force notwithstanding Alteration in Partnerships.

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

XXI Promissory Notes made out of Great Britain not to be negotiable in Great Britain unless stamped. Penalty on Persons circulating such Notes, &c.

And be it further enacted, That from and after the passing of this Act Promissory Notes for the Payment of Money, 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 Offence, forfeit the Sum of Twenty Pounds: Provided always, that this Clause shall not extend to Promissory Notes made and payable only in *Ireland*.

XXII On the Sale of any Property, the Purchase or Consideration Money shall be fully and truly set forth in the Conveyance, &c. Penalties on Purchasers and Sellers for Default thereof.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, in all Cases of 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, where a Duty is imposed on the Conveyance thereof, in the Schedule hereunto annexed, in proportion to the Amount of the Purchase or Consideration Money therein or thereupon expressed, the full Purchase or Consideration Money which shall be directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in Words at length, in or upon the principal or only Deed or Instrument whereby the Land or other Thing sold shall be granted, 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 ; and also where, upon the Sale of any Annuity, Easement, Servitude, 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 other Security, the full Purchase or Consideration Money which shall be directly or indirectly paid, or secured or agreed to be paid, for the same, shall be truly expressed and set forth, in Words at length, in or upon the Bond or other Instrument or Instruments by which the same shall be secured; and if in any of the said Cases the full Purchase or Consideration Money shall not be truly expressed and set forth in the Manner hereby directed, the Purchaser or Purchasers, and also the Seller or Sellers, shall forfeit the Sum of Fifty Pounds, and shall also be charged and chargeable with and be holden liable to the Payment of Five Times the Amount of the Excess of Duty which would have been payable for such Deed, Bond, or other Instrument as aforesaid, in respect of the full Purchase or Consideration Money, in case the same had been truly expressed and set forth in or upon the same, pursuant to the Directions of this Act and the Schedule hereunto annexed, beyond the Amount of the Duty actually paid for the same ; which Quintuple Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of the Party or Parties respectively hereby made liable to pay the same, and shall and may be sued for and recovered accordingly.

XXIII Parties liable to Penalties informing against others to be indemnified and rewarded.

Provided always, and be it further enacted, That if any or either of the Parties hereby made liable to the Payment of such Penalty and Quintuple Duty as aforesaid shall give Information to the Commissioners of Stamps, whereby such Penalty or Quintuple Duty, or any Part thereof, shall be recovered from any other Party or Parties liable thereto, the Party or Parties giving the Information shall not only be indemnified and discharged of such his, her, or their Liability, but shall also be rewarded by the Commissioners of Stamps, out of the Penalty or Quintuple Duty so recovered, to such Extent as the said Commissioners or the major Part of them shall think proper, but not exceeding One Half of what shall be so recovered ; and where any other Person shall

give Information, whereby any such Penalty or Quintuple Duty shall be recovered, he or she shall be rewarded in the like Manner.

XXIV Where the Consideration shall not be truly set forth, the Purchaser may recover back so much of the Consideration Money as shall not be stated.

And be it further enacted, That where the full Purchase or Consideration Money shall not be truly expressed and set forth in the Manner hereby directed, it shall be lawful for the Purchaser or Purchasers, or any of them, or his, her, or their Executors or Administrators, to recover back from the Seller or Sellers, or his, her, or their Executors or Administrators, so much and such Part of the Purchase or Consideration Money as shall not be expressed and set forth as aforesaid, or the Whole thereof if no Part of the same shall be so expressed and set forth, either in an Action for Money had and received for the Use of the Party or Parties suing for the same, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection, Wager of Law, or more than One Imparance shall be allowed, or by ordinary Action or summary Complaint in the Court of Session, or in the Sheriff or Stewart Court of the Shire or Stewartry, where the Person or Persons sued or complained of shall reside in *Scotland*, as the Case may require, together with double Costs of Suit.

XXV Penalties on Attornies, Solicitors, and others, for not inserting the full and true Consideration in any Conveyance, &c.

And be it further enacted, That if any Attorney, Solicitor, Writer to the Signet, or other Person who shall be employed in or about the preparing of any such Deed, Bond, or other Instrument, in or upon which the full Purchase or Consideration Money is hereby required to be truly expressed and set forth as aforesaid, or who shall be employed for any of the Parties thereto, in anywise about or relating to the Transaction therein mentioned, shall knowingly and wilfully insert or set forth, or cause to be inserted or set forth, in or upon any such Deed, Bond, or other Instrument, any other than the full and true Purchase or Consideration Money directly or indirectly paid, or secured or agreed to be paid for the same, or shall in anywise aid or assist in the doing thereof respectively, every such Attorney, Solicitor, Writer to the Signet, or other Person so offending shall for every such Offence forfeit the Sum of Five hundred Pounds; and every Attorney, Solicitor, and Writer to the Signet so offending, and being thereof lawfully convicted, shall also be from thenceforth disabled to practise as an Attorney, Solicitor, or Writer to the Signet; and any other Person, being entitled or entrusted to prepare any such Deed or other Instrument, in virtue of any public Office or Employment, and being guilty of such Offence in the Execution of his Office or Employment, and being thereof lawfully convicted, shall also forfeit and lose his Office or Employment, and be from thenceforth incapable of holding the same.

XXVI But not to attach, unless the Duty paid be less than the Duty payable on the full Consideration.

Provided always, and be it further enacted, That no Party, Attorney, Solicitor, Writer to the Signet, or other Person whosoever, shall be liable to any Penalty, Disability, or Forfeiture whatsoever, by reason of the full Purchase or Consideration Money not being truly expressed and set forth in or upon any such Deed, Bond, or other Instrument as aforesaid, unless the Duty or Duties actually paid for the same shall be less than

would have been payable for the same in case the full Purchase or Consideration Money had been truly expressed and set forth according to the Directions of this Act.

XXVII Where Lauds are conveyed by Bargain and Sale enrolled, and also by Lease and Release or Feoffment, the former shall be specially stamped, to testify Payment of the ad valorem Duty on the latter.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, where, upon the Sale of any Estate of Inheritance or Freehold in any Lands or Hereditaments in *England*, the same shall be conveyed by Bargain and Sale enrolled, and also by Lease and Release or Feoffment, it shall be lawful for the said Commissioners of Stamps, and they are hereby required, on the Production of both Conveyances, and on Proof to their Satisfaction that the full Purchase or Consideration Money is truly expressed and set forth therein, in the Manner hereby directed, and on its appearing that the Release or Feoffment is stamped with the *ad valorem* Duty hereby charged thereon, and that the Bargain and Sale is stamped with the ordinary Duty hereby charged thereon, to cause the Deed of Bargain and Sale to be also stamped with some particular Stamp for testifying the Payment of the said *ad valorem* Duty on the Release or Feoffment; and also where, upon the Sale of any such Estate of Inheritance or Freehold, the same shall be conveyed by Lease and Release, and also by Feoffment, it shall be lawful for the said Commissioners, and they are hereby required, on the Production of both Conveyances, and on Proof to their Satisfaction that the full Purchase or Consideration Money is truly expressed and set forth therein, in the Manner hereby directed, and on its appearing that the Release is stamped with the *ad valorem* Duty hereby charged thereon, and that the Feoffment is stamped with the ordinary Duty hereby charged thereon, to cause the Feoffment to be also stamped with some particular Stamp for testifying the Payment of the said *ad valorem* Duty on the Release ; and thereupon the Bargain and Sale in the former Case, and the Feoffment in the latter Case, shall be as available in Law, and of the like Force and Effect, in all respects, as if the same had been stamped with the *ad valorem* Duty itself, but until the same shall be so stamped as aforesaid the same shall not be given in Evidence, or be available in any Manner whatsoever.

XXVIII Penalty for enrolling Deeds of Bargain and Sale, unless duly stamped.

And be it further enacted, That if any Officer of any of His Majesty's Courts at *Westminster*, or any Clerk of the Peace, or other Person entrusted to enrol Deeds of Bargain and Sale of Estates of Freehold in *England*, shall enrol any Deed of Bargain and Sale made after the Tenth Day of *October* One thousand eight hundred and eight, whereby any Freehold Lands or Hereditaments shall be conveyed to any Purchaser or Purchasers, or other Person or Persons, by his, her, or their Direction, unless such Deed of Bargain and Sale shall appear to be stamped with the proper *ad valorem* Duty hereby charged on Conveyances upon the Sale of Lands or other Property, according to the Amount of the Purchase or Consideration Money therein expressed, or with such particular Stamp as aforesaid for testifying the Payment of the said *ad valorem* Duty on a Deed of Release or Feoffment of the same Lands or Hereditaments, every such Officer or Clerk of the Peace or other Person so offending shall for every such Offence forfeit and pay the Sum of Fifty Pounds.

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

Provided always, and be it further enacted, That where any Lands, Tenements, Rents, Annuities, or other Property shall have been actually and *bonâ fide* contracted to be sold prior to the Twelfth Day of *April* One thousand eight hundred and eight, by any Contract or Agreement in Writing, duly stamped according to the Laws in force at the Time of the Date and Execution thereof, or shall have been actually and *bonâ fide* sold under the Decree of any Court prior to the said Twelfth Day of *April*, and the same shall be conveyed to the Purchaser or Purchasers, or any other Person or Persons by his, her, or their Direction, after the Tenth Day of *October* One thousand eight hundred and eight, the principal or only Deed or Instrument whereby the same shall be conveyed shall be exempt from the *ad valorem* Duty charged thereon in the said Schedule hereunto annexed, if the same shall exceed One Pound and Ten Shillings, and shall be charged and chargeable with a Duty of One Pound and Ten Shillings in lieu thereof; but, in order to prevent Frauds, such Deed or Instrument shall be produced to the said Commissioners of Stamps within Two Calendar Months after the Execution thereof, and upon its being proved to their Satisfaction that the Lands, Tenements, Rents, Annuities, or other Property therein comprized, were actually and *bonâ fide* contracted to be sold as aforesaid, or were actually and *bonâ fide* sold, under the Decree of any Court, prior to the said Twelfth Day of *April* One thousand eight hundred and eight, they the said Commissioners, or any Two of them, shall sign a Certificate of what shall be so proved to their Satisfaction, upon such Deed or Instrument; and thereupon such Deed or Instrument, being stamped with the said Duty of One Pound and Ten Shillings, shall be as valid and available in the Law as if the same had been stamped with the said *ad valorem* Duty, but the same shall not without such Certificate be given in Evidence, or be in any Manner available, unless stamped with the proper *ad valorem* Duty.

XXX Regulations to be observed on surrendering Copyhold Lands in Court. Penalties on Neglect.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, where any Copyhold or Customary Lands or Hereditaments shall be proposed to be surrendered in Court, the Person or Persons proposing to surrender the same shall deliver to the Steward of the Manor or Honour whereof such Lands or Hereditaments shall be holden a Note in Writing, stating whether the Surrender proposed is upon a Sale or not upon a Sale, and in the former Case specifying the Amount of the Purchase or Consideration Money agreed upon for such Lands or Hereditaments, to the Intent that the same may be inserted and set forth, in Words at Length, in or upon the Copy of Court Roll to be afterwards made out of such Surrender, pursuant to the Directions of this Act; and until such Note in Writing shall be delivered the Lord or Lady or Steward of the Manor or Honour shall not accept or take the proposed Surrender, on pain of forfeiting for every such Offence the Sum of Fifty Pounds; and where the proposed Surrender shall be upon a Sale, if the Steward shall neglect to insert the said Purchase or Consideration Money in or upon the Copy of Court Roll to be afterwards made out of such Surrender, in Words at Length, he shall for every such Offence forfeit the Sum of Fifty Pounds; and if upon the Sale of any such Lands or Hereditaments any Person or Persons shall, in the Note so to be delivered as aforesaid, state the proposed Surrender to be not upon a Sale, he, she, or they shall for every such Offence forfeit the Sum of One hundred Pounds.

XXXI Penalty for enrolling Surrenders out of Court, or Bargains and Sales, of Copyholds, &c, unless duly stamped.

And be it further enacted, That from and after the said Tenth Day of *October*, where any Copyhold or Customary Lands or Hereditaments shall be intended to be conveyed to any Person or Persons (either upon the Sale or Mortgage thereof or otherwise), by means of a Surrender made out of Court, or by a Deed of Bargain and Sale, or other Deed, by 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, the Lord or Lady or Steward of the Manor or Honour whereof such Lands or Hereditaments shall be Parcel or be holden shall not enrol any such Surrender or Deed, or accept any Presentment thereof, or admit any Person to be Tenant of such Lands or Hereditaments under or by virtue of the same respectively, unless such Deed or Surrender, or the Memorandum of such Surrender, shall be duly stamped with the Duty hereby charged thereon respectively, on pain of forfeiting for every such Offence the Sum of Fifty Pounds.

XXXII Penalty on Lords and Stewards of Manors for taking Surrenders, or granting Admissions, &c, out of Court, unless duly stamped.

And be it further enacted, That if any Lord or Lady or Steward of any Manor or Honour shall, after the said Tenth Day of *October*, accept or take any Surrender, or admit any Person Tenant, of any Copyhold or Customary Lands or Hereditaments, out of Court, or make any voluntary Grant of any such Lands or Hereditaments, out of Court, or grant any Licence to demise any such Lands or Hereditaments, out of Court, without causing the same, or some Memorandum thereof respectively, to be put in Writing on Vellum, Parchment, or Paper, duly stamped with the proper Duty hereby charged thereon respectively, then and in every such Case he or she shall for every such Offence forfeit the Sum of Fifty Pounds.

XXXIII Penalties on Stewards of Manors neglecting to make out and deliver Copies of Court Roll within Four Months.

And be it further enacted, That in all Cases of Surrenders, Admittances, and voluntary Grants of or to any Copyhold or Customary Lands or Hereditaments, and in all Cases of Licences to demise any such Lands or Hereditaments, which shall be taken, made, or granted in Court, after the Tenth Day of *October* One thousand eight hundred and eight, the Steward of the Manor or Honour whereof such Lands or Hereditaments shall be Parcel or be holden shall make out a Copy of Court Roll of every such Surrender, Admittance, voluntary Grant, and Licence to demise, on Vellum, Parchment, or Paper, duly stamped according to the Directions of this Act, within Four Calendar Months next after the Surrender, Admittance, voluntary Grant, or Licence shall be made or granted, and shall deliver the same to the Party or Parties entitled thereto, or any other Person authorized to receive the same, whenever the same shall be called for, after the Expiration of such Four Calendar Months; and if the same shall not be called for then the Steward shall deliver the same to the Bailiff of the Manor or Honour, or to the Crier of the Court, or to some Copyhold or Customary Tenant of the Manor or Honour, for the Use of the Party or Parties entitled thereto, at the next General Court to be holden for the said Manor or Honour; and if any such Steward shall neglect to make out and deliver such Copy or Copies of Court Roll, in the Manner and within the Time aforesaid, he shall forfeit the Sum of Fifty Pounds for every such Surrender, Admittance, voluntary Grant, and Licence to demise, of which he shall neglect to make out and deliver a Copy of Court Roll in the Manner and within the Time aforesaid;

and the Stamp Duty payable in respect of every such Copy of Court Roll shall be a Debt to His Majesty, His Heirs and Successors, of the Steward so neglecting to make out and deliver the same, whether he shall have received the Duty or not, and if he shall not have received the Duty the same shall also be a Debt to His Majesty, His Heirs and Successors, of the Party or Parties entitled to such Copy of Court Roll; and the said Steward shall also be bound to make out and deliver such Copy of Court Roll to the Party or Parties entitled thereto, whenever afterwards the same shall be demanded, without being paid any Fees for the same, and if any Fees shall have been previously paid to him for the same such Fees shall be deemed to have been paid without Consideration, and the Party or Parties who paid such Fees, his, her, or their Executors or Administrators, shall be entitled to recover back the same in an Action for Money had and received to his, her, or their Use, with full Costs of Suit.

XXXIV Stewards of Manors may insist on Payment of their Fees and the Stamp Duty before they accept Surrenders or grant Admittances, &c.

And be it further enacted, That it shall be lawful for the Steward of any Manor or Honour, previously to the Acceptance of any Surrender, or the granting or making of any Admittance, voluntary Grant, or Licence to demise, in Court, from and after the Tenth Day of *October* One thousand eight hundred and eight, to demand and insist on the Payment of his lawful Fees for the same, and for the Copy of Court Roll to be made out thereof, together with the Stamp Duty payable on such Copy of Court Roll; and in case of Nonpayment of such Fees and Stamp Duty it shall be lawful for the Lord or Lady or Steward of the Manor to refuse to accept the Surrender, or to grant the Admittance or Licence, or to make the voluntary Grant, which shall be proposed or have been contracted for, until such Fees and Stamp Duties shall be paid.

XXXV Probates of Wills and Letters of Administration valid as to Trust Property, through the Value thereof be not covered by the Stamp Duty.

And be it further enacted, That from and after the passing of this Act the Probate of the Will of any Person deceased, or the Letters of Administration of the Effects of any Person deceased, heretofore granted or to be hereafter granted, either before or upon or after the Tenth Day of *October* One thousand eight hundred and eight, shall be deemed and taken to be valid and available by the Executors or Administrators of the Deceased, for recovering, transferring, or assigning any Debt or Debts, or Other personal Estate or Effects, whereof or whereto the Deceased was possessed or entitled, either wholly or partially, as a Trustee, notwithstanding the Amount or Value of such Debt or Debts, or other personal Estate or Effects, or the Amount or Value of so much thereof, or such Interest therein, as was Trust Property in the Deceased, (as the Case may be,) shall not be included in the Amount or Value of the Estate in respect of which the Stamp Duty was paid on such Probate or Letters of Administration.

XXXVI Where Executors, &c. alledge, that any Property was vested in the Deceased as a Trustee, a special Affidavit may be required of the Facts.

And be it further enacted, That where the Executors or Administrators of any Person deceased shall be desirous of transferring or of receiving the Dividends of any Share standing in the Name of the Deceased, of and in any of the Government or Parliamentary Stocks or Funds transferrable at the Bank of *England*, or of and in the Stock and Funds of the Governor and Company of the Bank of *England*, or of and in the Stock and Funds of any other Company, Corporation, or Society whatsoever,

passing by Transfer in the Books of such Company, Corporation, or Society, under and by virtue of any such Probate or Letters of Administration as aforesaid, and shall alledge that the Deceased was possessed thereof or entitled thereto, either wholly or partially, as a Trustee, it shall be lawful for the said Governor and Company of the Bank of *England*, and for any such other Company, Corporation, or Society as aforesaid, or their respective Officers, for their Indemnity and Protection, to require such Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact shall not otherwise satisfactorily appear, and thereupon to permit such Executors or Administrators to transfer the Stock or Fund in question, or receive the Dividends thereof, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceased, or the Letters of Administration of his or her Effects ; and where the Executors or Administrators of any Person deceased shall have Occasion to recover any Debt or Debts, or other personal Effects, due or apparently belonging to the Deceased, and shall alledge that the Deceased was possessed thereof or entitled thereto, either wholly or partially, as a Trustee, it shall be lawful for the Person or Persons liable to pay or deliver such Debt or Debts or other Effects to require such Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact shall not otherwise satisfactorily appear, and thereupon to pay, deliver, or make over the Debt or Debts or other Effects in question to such Executors or Administrators, or as they shall direct, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceased, or the Letters of Administration of his or her Effects ; and where the Executors or Administrators of any Person deceased shall have Occasion to assign or transfer any Debt or Debts due to the Deceased, or any Chattels Real or other personal Effects whereof or whereto the Deceased was possessed or entitled, and shall alledge that the same respectively was or were due to or vested in the Deceased, either wholly or partially, as a Trustee, it shall be lawful for the Person or Persons to whom or for whose Use such Debt or Debts, Chattels Real, or other Personal Effects, shall be proposed to be assigned or transferred, to require such Affidavit or Affirmation of the Fact as herein-after is mentioned, if the Fact shall not otherwise satisfactorily appear, and thereupon to accept the proposed Assignment or Transfer, without regard to the Amount of the Stamp Duty on the Probate of the Will of the Deceased, or the Letters of Administration of his or her Effects.

XXXVI Particulars to be stated in the Affidavit. Penalty for false Oath.

And be it further enacted, That upon any such Requisition as aforesaid the Executor or Executors, Administrator or Administrators, of the Deceased, or some other Person or Persons to whom the Facts shall be known, shall make a special Affidavit or Affirmation of the Facts and Circumstances of the Case, stating the Property in question, and that the Deceased had not any beneficial Interest whatever in, the same, or no other beneficial Interest therein than shall be particularly mentioned and set forth (as the Case may be), but was possessed thereof or entitled thereto, either wholly or in part (as the Case may be), in Trust for some other Person or Persons, whose Name or Names, or other sufficient Description, shall be specified in such Affidavit or Affirmation, or for such Purposes as shall be specified therein, and that the beneficial Interest of the Deceased, if any, in the Property in question doth not exceed a certain Value, to be therein also specified, according to the best Estimate that can be made thereof, if reversionary or contingent, and that the Amount or Value of the Estate for which the Stamp Duty was paid on the Probate of the Will of the Deceased, or on the Letters of Administration of his or her Effects, is sufficient to include and cover such beneficial Interest of the Deceased, as well as the rest of the Personal Estate whereof or whereto the Deceased was beneficially possessed or entitled, and for which such Probate or Letters of Administration shall have been

granted, as far as the same have come to the Knowledge of such Executor or Executors, Administrator or Administrators; and where the Affidavit or Affirmation of the Facts and Circumstances of the Trusts shall be made by any other Person than the Executor or Executors, Administrator or Administrators of the Deceased, such Executor or Executors, Administrator or Administrators, shall make Affidavit or Affirmation that the same are true, to the best of his, her, or their Knowledge, and that the Property in question is intended to be applied and disposed of accordingly, which Affidavits or Affirmations shall be sworn or made before a Master in Chancery, Ordinary or Extraordinary, (who is hereby authorized to take the same, and administer the proper Oath or Affirmation for that Purpose,) and shall be delivered to the Party or Parties requiring the same, and shall be sufficient to indemnify and protect the Party or Parties acting upon the Faith thereof; and if any Person or Persons making any such Affidavit or Affirmation as aforesaid shall knowingly and wilfully make a false Oath or Affirmation of or concerning any of the Matters to be therein specified and set forth, every Person so offending, and being thereof lawfully convicted, shall be subject and liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to.

XXXVI Executors and others intromitting with the Effects in Scotland of any Person dying after the 10th Oct. 1808, to exhibit an Inventory thereof, in the Commissary Court there, duly stamped ; and an additional Inventory on discovering other Effects. Penalty for Neglect.

And be it further enacted, That all and every Person or Persons who, as Executor or Executors, nearest in Kin, Creditor or Creditors, or otherwise, shall intromit with or enter upon the Possession or Management of any personal or moveable Estate or Effects in *Scotland*, of any Person dying after the Tenth Day of *October* One thousand eight hundred and eight, shall, on or before disposing of or distributing any Part of such Estate or Effects, or uplifting any Debt due to the Deceased, and at all Events within Six Calendar Months next after having assumed such Possession or Management, in whole or in part, and before any such Person or Persons shall be confirmed Executor or Executors, testamentary or dative, exhibit upon Oath or solemn Affirmation, in the proper Commissary Court in *Scotland*, (which Oath or Affirmation any Judge of or Commissioner appointed by such Court is hereby authorized to administer, and which Oath or Affirmation shall not be chargeable with any Stamp Duty,) a full and true Inventory, duly stamped as required by this Act, of all the personal or moveable Estate and Effects of the Deceased, already recovered or known to be existing, distinguishing what shall be situated in *Scotland*, and what elsewhere, together with any Testament or other Writing relating to the Disposal of such Estate and Effects, or any Part thereof, which the Person or Persons exhibiting such Inventory shall have in his, her, or their Custody or Power; which said Inventory, together with such Testament or other Writing (if any such there be), shall be recorded in the Books of the said Court, without any other Expence to the Party than the ordinary Fee of Registration ; and if at any subsequent Period a Discovery shall be made of any other Effects belonging to the Deceased, an additional Inventory or additional Inventories of the same shall, within Two Calendar Months after the Discovery thereof, be in like Manner exhibited upon Oath or solemn Affirmation, by any Person or Persons intromitting with or assuming the Management of such Effects, which additional Inventory or Inventories shall also be recorded in the Manner aforesaid ; and in case any Person or Persons hereby required to exhibit any such Inventory or Inventories as aforesaid shall refuse or neglect so to do within the Time prescribed for that Purpose, or shall knowingly omit any Part of the Estate or Effects of the Deceased therein, he, she, or they shall for every such Offence forfeit the Sum of Twenty Pounds, to be recovered, by ordinary

Action or summary Complaint, in the Sheriff, Stewart, or Borough Court, or before any Justice of the Peace, of the Shire, Stewartry, or Borough, where the Person or Persons sued or complained of shall reside ; which Court of Justice shall have Power, if there shall appear Cause, to mitigate such Penalty, so that the same be not reduced below one Moiety thereof, besides Costs of Suit; and the Person or Persons so offending shall also be charged and chargeable with and be holden liable to the Payment of double the Amount of the Stamp Duty which would have been payable upon such Inventory or Inventories so neglected to be exhibited, according to the Amount or Value of the Estate and Effects which ought to have been specified therein, or double the Amount of the further or increased Stamp Duty which would have been payable upon any such Inventory or Inventories exhibited in respect of the Estate or Effects so omitted therein as aforesaid, as the Case may require ; which double Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of the Person or Persons liable to pay the same, and shall and may be sued for and recovered accordingly.

XXXIX Such Inventories, being recorded, to be transmitted to the Solicitor of Stamps at Edinburgh.

And be it further enacted, That all and every the Inventory and Inventories so to be exhibited and recorded as aforesaid shall be retained by the Clerk of the Commissary Court wherein the same shall be exhibited, and shall be transmitted by him from Time to Time as often as required, together with the said Oath or Affirmation relating thereto, to the Solicitor of Stamp Duties at *Edinburgh*, who shall file and preserve the same in the Stamp Office there; and if the Clerk of any such Court shall fail to record, retain, or transmit any such Inventory which shall be exhibited there to be recorded as aforesaid, or shall receive or record any such Inventory which shall not be duly stamped as the Law requires, he shall, for every such Offence, forfeit the Sum of Fifty Pounds.

XL Additional Inventories to specify the Amount of the Effects in former Inventories, and the Stamp Duty to be according to the Total of both; and the Duty on the former to be repaid.

And be it further enacted, That where any such additional Inventory shall be exhibited to be recorded as aforesaid, the same shall also specify the Amount or Value of the Estate and Effects of the same Person comprised in any former Inventory or Inventories; and the Stamp Duty to be charged on such additional Inventory shall be the *ad valorem* Duty payable in respect of the total Amount or Value of the Estate and Effects specified therein, and in any such former Inventory or Inventories ; and upon any such additional Inventory, duly stamped, being recorded and transmitted as aforesaid, the Solicitor of Stamp Duties shall, upon the Application of the Party who shall have exhibited the same, deliver out to such Party the former Inventory, with a Certificate thereon signed by him, bearing that an additional Inventory of the Effects of the Deceased, duly stamped, had been transmitted to him and filed as aforesaid ; and such Certificate shall entitle the Party exhibiting the additional Inventory to demand and receive the Amount of the Stamp Duty on such former Inventory from the Head Distributor of Stamps at *Edinburgh*, who shall pay the same out of any Monies in his Hands arising from the Duties hereby charged on such Inventories as aforesaid, on a proper Receipt being given for the same, and upon the former Inventory and Certificate being delivered to him, to be produced with the Receipt as a Voucher for such Payment.

XL I The Duty on any inventory to be charged only in respect of Effects in Scotland.

Provided always, and be it further enacted, That the Duty charged in the Schedule hereunto annexed upon any such Inventory to be exhibited as aforesaid shall be deemed and taken to be charged and payable only in respect of the Amount or Value of such Parts of the Estate and Effects therein mentioned as shall be situated in *Scotland*.

XLII Confirmations of Testaments not to be granted for Effects not included in such Inventory. Executors not to recover Effects unless so included.

And be it further enacted, That it shall not be lawful for any Commissary Court in *Scotland* to grant Confirmation of any Testament, testamentary or dative, or eik thereto, of or for any Estate or Effects whatever, of any Person dying after the Tenth Day of *October* One thousand eight hundred and eight, unless the same shall be mentioned and included in some such Inventory exhibited and recorded as aforesaid ; and it shall not be competent to any Executor or Executors, or other Person or Persons, to recover any Debt or other Effects in *Scotland* of or belonging to any Person dying after the said Tenth Day of *October*, unless the same shall have been previously included in some such Inventory exhibited and recorded as aforesaid; except the same respectively were vested in the Deceased as a Trustee for any other Person or Persons, and not beneficially; but these Provisions are not, in other respects, to prejudice the Law of *Scotland*, regarding total or partial Confirmations or the Rules of Succession there established.

XLIII The Commissioners authorized to remit the Penalties incurred by Non-payment of the Duty on Legacies, if the Duty in Arrear shall be paid on or before 31 Jan. 1809 :

And whereas many Persons may, through Ignorance or Inadvertence, or from accidental or unavoidable Causes, have neglected to pay the Duties heretofore payable in respect of Legacies, and of Residues of personal Estate given by Wills or other testamentary Instruments, or which have devolved to any Person or Persons upon Intestacies, within the Time prescribed by Law for that Purpose, and may have incurred heavy Penalties by reason of such Neglect; be it further enacted, That if any Person or Persons who shall have incurred any Penalty before the passing of this Act, by reason of the Nonpayment of any such Duty as aforesaid, shall offer to pay the same to the Commissioners of Stamps, at their Head Office in *England* or *Scotland*, as the Case may require, on or before the Thirty-first Day of *January* One thousand eight hundred and nine, and shall make it appear, to the Satisfaction of the said Commissioners, that such Duty was not paid within the Time prescribed by Law, through Ignorance or Inadvertence, or from any accidental or unavoidable Cause, it shall be lawful for the said Commissioners to remit the Penalty, and to receive the Duty which shall be due and payable by Law, according to the Circumstances of the Case, and to cause a proper Receipt to be given for such Duty, and also to cause the Receipt or Discharge, if any, which shall have been given for the Legacy or Residue, or Share of Residue, of any Personal Estate, in respect of which such Duty shall be paid, to be duly stamped as the Law requires for making the same available ; and thereupon such Receipt or Discharge shall be as valid and available as if the same had been stamped, and the Duty paid, within the Time originally prescribed for that Purpose ; any thing contained in any former Act or Acts to the contrary notwithstanding.

XLIV And in other Cases, the Commissioners authorized to stamp Receipts for Legacies, brought after Three Months from the Date, on Payment of Duty and Penalty, and to remit Penalty if signed out of Great Britain.

And be it further enacted, That in all Cases not provided for by the preceding Clause, where any Receipt or Discharge given for any Legacy, or for the Residue, or any Share of the Residue, of any Personal Estate, which shall have been given by Will or other testamentary Instrument, or have devolved to any Person or Persons upon Intestacy, shall be brought to the Head Office, to be stamped after the Expiration of Three Calendar Months from the Date thereof, it shall be lawful for the said Commissioners to cause the same to be duly stamped, for making the same available, on Payment of the Duty which shall be payable in respect thereof, together with the Penalty incurred in consequence of the same not having been brought to be stamped before the Expiration of such Three Calendar Months; and where any such Receipt or Discharge shall have been signed out of *Great Britain*, if the same shall be brought to be stamped within Twenty-one Days after its being received in *Great Britain*, it shall be lawful for the said Commissioners to remit any Penalty that may have been incurred thereon, and to cause the same to be duly stamped, on Payment of the Duty payable in respect thereof; any thing contained in any former Act or Acts to the contrary notwithstanding.

XLV The Duties on Admissions of certain Persons to act as Solicitors, &c. in Scotland, to take place from the passing of this Act.

And be it further enacted, That, notwithstanding any thing hereinbefore contained, the Duties hereby charged on the Admissions of Persons to act as Solicitors, Agents, or Procurators, in any Court in *Scotland*, shall take place from and immediately after the passing of this Act, with respect to the Admissions of First Clerks of Advocates, and of any other Persons, to act as Solicitors, Agents, or Procurators, who shall not have served an Apprenticeship for Five Years to a Writer to the Signet, or to a Solicitor, Agent, or Procurator, under regular Articles or Indentures of Apprenticeship which shall have paid the Stamp Duty payable by Law for the same at the Date thereof; and the Duties charged on such Admissions by the said Act of the Forty-fourth Year of His Majesty's Reign shall cease and determine at the same Time.

XLVI The Duties to be paid to the Receiver General, and by him into the Exchequer.

And be it further enacted, That all the Monies to arise from the Duties granted by this Act, together with the Monies to arise from the Duties granted by the aforesaid Act of the Forty-fourth Year of His Majesty's Reign, and remaining unrepealed, and from the Duties on Licences to deal in Thread Lace, granted by an Act of the Forty-sixth Year of His Majesty's Reign, and now under the Management of the Commissioners of Stamps, shall be paid into the Hands of the Receiver General of the Duties on stamped Vellum, Parchment, and Paper, 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,) 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 Money so paid into the said Receipt shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

XLVII Appropriation of Duties.

And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, out of the Monies so to be paid into the Receipt of the Exchequer as aforesaid, there shall be set apart the yearly Sum of Three millions nine hundred and fifty-six thousand seven hundred and ninety Pounds and Ten-pence, being the aggregate Amount of the ne" yearly Produce of the Duties granted by the aforesaid Acts of the Forty-fourth and Forty-fifth Years of His Majesty's Reign, (except the Duties on Lottery Licences and Shares of Tickets since repealed, and except the Duties on Ale Licences and Game Certificates which are intended to be removed from the Management of the Commissioners of Stamps by certain Acts of the present Session,) upon an Average of Two Years, ending on the Fifth Day of *January* last, and of the net Produce of the Duties on Appraisements and Licences to Appraisers, granted by the aforesaid Act of the Forty-sixth Year of His Majesty's Reign, for One Year, ending on the same Fifth Day of *January*; and which said yearly Sum shall be set apart, by Four equal Portions quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every Year; and there shall also be set apart, at the Exchequer, quarterly, on the Days aforesaid, or as soon after as the same can be done, such further Sum, as shall be equal to the net Produce of the Duties on Licences to deal in Thread Lace, granted by the aforesaid Act of the Forty-sixth Year of His Majesty's Reign, of which a separate Account shall be kept at the Stamp Office, and be transmitted to the Exchequer; and after setting apart the said several Sums, the Remainder of the Monies so to be paid into the Exchequer as aforesaid shall be deemed an Addition made to the Public Revenue of *Great Britain*, for the Purpose of defraying the increased Annual Charge occasioned by any Loan made, or Stock created, by virtue of any Act or Acts passed or to be passed in the present Session of Parliament.

XLVIII For securing to Scotland an Equivalent for additional Duties on Deeds, &c. used there, from which Scotland was exempt by the Act of Union.

And whereas by the Act for the Union of the Two Kingdoms of *England* and *Scotland* it was declared, that during the Continuance of the respective Duties on stamped Paper, Vellum, and Parchment, by the several Acts then in force in *England*, *Scotland* should not be charged therewith, and that *Scotland* should not be charged with any other Duties to be laid on by the Parliament of *England* before the Union : And whereas at the Time of passing the Act of Union the Stamp Duties in force in *England* were those granted by an Act of the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, for a Term of Years, and continued by subsequent Acts till the First Day of August One thousand seven hundred and ten, and those granted by an Act of the Ninth Year of King *William* for ever ; and before the Union, the Duties granted by the Act of the Fifth and Sixth Years of King *William* and Queen *Mary* were continued for a further Term of Ninety-six Years, from the last Day of *July* One thousand seven hundred and ten, during which Period *Scotland* was entitled to an Exemption from the same : And whereas by an Act passed in the first Session of the Parliament of *Great Britain*, the said Duties granted by the Act of the Fifth and Sixth Years of King *William* and Queen *Mary* were continued for One Year more after the Expiration of the said Ninety-six Years, and were made payable throughout the whole Kingdom of *Great Britain*, and the same Duties were afterwards made perpetual by an Act of the First Year of the Reign of King *George* the First; so that those Duties would have been now payable in *Scotland* if all the existing Stamp Duties had not been repealed by the aforesaid Act of the Forty-fourth Year of His present Majesty's Reign, and other Duties granted in lieu thereof; in which Act *Scotland* is not charged equally

with *England*, by reason of the Exemptions then in force: And whereas *Scotland* not being any longer entitled, under the Act of Union, to an Exemption from the Amount of the Stamp Duties granted by the said Act of the Fifth and Sixth Years of King *William* and Queen *Mary*, and it being more convenient and desirable that one uniform Rate of Stamp Duty should be payable in *England* and *Scotland* upon all Deeds and Instruments common to both, the Duties upon all such Deeds and Instruments are equalized in the Schedule hereunto annexed ; and it being reasonable that *Scotland* should have some other Exemption, by way of Equivalent for the Amount of the Duties granted by the said Act of the Ninth Year of King *William*, the Duties now payable in *Scotland* upon Charters of Resignation, Instruments of Seisin, and other Instruments in use there, for the completing or renovating of Titles to Lands and other heritable Subjects, are, in the said Schedule hereunto annexed, reduced from Fourteen Shillings to Seven Shillings : Now, in order to preserve and secure such Equivalent to *Scotland*, be it further enacted and declared, That the said Duties so reduced in *Scotland* shall not at any Time hereafter be added to or increased in any greater Degree than the Duties of Fifteen Shillings, charged in the said Schedule hereunto annexed, on Surrenders and other Instruments of or relating to Copyhold Lands in *England*; and that if the said last-mentioned Duties shall at any Time hereafter be reduced, the said Duties on Charters of Resignation, Instruments of Seisin, and other Instruments for the completing or renovating of Titles to Lands and heritable Subjects in *Scotland*, shall also be reduced in the same Degree.

XLIX Act may be altered or repealed this Session.

And be it further enacted, That this Act may be varied, altered, or repealed by any Act or Acts to be made in this Session of Parliament.

Status: This is the original version (as it was originally enacted).

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 Two 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 by the Commissary Courts in *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.		
	£	s.	d.
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> .	40	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Where an Advocate, admitted in</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
<i>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>			
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	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	20	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>(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 :</p> <p><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 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</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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 Laws then in force.</i></p> <p>But in all Cases not expressly exempted the said Duty is to be paid on every Admission of the same Person.</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
ADMISSION of any Person to act as a Writer to the Signet, or as a Solicitor, Agent, Attorney, or Procurator, in any Court in <i>Scotland</i> ; or as a Clerk or Officer in any Court of <i>Scotland</i> , 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 :	20	0	0
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 <i>Scotland</i> , who shall not have served an 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	55	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
Duty payable by Law for the same at the Date thereof; his Admission shall be charged with a further Duty of			
And where any Person shall be admitted to act as a Procurator or Solicitor in the High Court of Admiralty in <i>Scotland</i> , the Commissary Court at <i>Edinburgh</i> , or any inferior Court in <i>Scotland</i> , who shall not have served an 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 Exemptions from the preceding and all other Stamp Duties.	25	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
	<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 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</i></p>		

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>a Solicitor or Procurator in any of the inferior Courts in Scotland, shall be also admitted a Solicitor or Procurator in any other or others of the same Courts; his latter Admission shall be free of Duty:</i></p>			
<p><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></p>			
<p>But in all Cases not expressly exempted the said Duty is to be paid on every Admission of the same Person.</p>			
<p>ADMISSION of any Person as a Master in Ordinary in Chancery, or as one of the Six Clerks, or one of the Cursitors, of the Court of Chancery in <i>England</i>; or as a Sworn Clerk, Side Clerk, Clerk in Court, or other Clerk or Officer</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
whatsoever, in any Court in <i>Great Britain</i> , 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 :	1	10	0
And where the same shall amount to 50l. and not amount to 100l. per Annum	3	0	0
And where the same shall amount to 100l. and not amount to 200l. per Annum	5	0	0
And where the same shall amount to 200l. and not amount to 300l. per Annum	10	0	0
And where the same shall amount to 300l. and not amount to 500l. per Annum	20	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
And where the same shall amount to 500l. and not amount to 750l. per Annum	30	0	9
And where the same shall amount to 750l. and not amount to 1,000l. per Annum	40	0	0
And where the same shall amount to 1,000l. and not amount to 1,500l. per Annum	50	0	0
And where the same shall amount to 1,500l. and not amount to 2,000l. per Annum	75	0	0
And where the same shall amount to 2,000l. and not amount to 3,000l. per Annum	100	0	0
And where the same shall amount to 3,000l. or upwards per Annum	150	0	0
The said Fees and Emoluments to be estimated according to the Average Amount thereof for Three Years			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>preceding, if practicable; and if not, according to the best Information that can be obtained.</p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><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></p> <p><i>All Admissions of Officers, proceeding upon any Grants of or Appointments to Offices, which shall be charged with the Duties herein-after mentioned.</i></p> <p>But in all Cases not expressly exempted the proper Duty is to be paid on every Admission of the same Person.</p> <p>ADMISSION of any Person to act as a Notary Public. See FACULTY.</p> <p>ADMISSION of any Person to</p>	20	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
be a Member of either of the Four Inns of Court in <i>England</i>			
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>	20	0	0
ADMISSION or Licence of any Person, by the College of Physicians in <i>England</i> , to exercise the Faculty of Physic in the City of London and within Seven Miles thereof	10	0	0
ADMISSION or Matriculation of any Person in either of the Universities in <i>England</i>	0	10	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,			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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
Note.—The said herein-before			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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>			
<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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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	2	0	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>The Admissions of Craftsmen or others entering in any Corporation within any Royal Burgh, Burgh of Regality, or Burgh of Barony, in Scotland, incorporated by the Magistrates and Council of such Burgh ; provided such Craftsmen or others shall have been previously admitted Freemen or Burgesses of the Burgh, and have paid the proper Stamp Duty on such Admission, according to the Laws then in force.</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
ADMISSION to Ecclesiastical Benefices in Scotland. See COLLATION.			
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</i>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Commissioner or Commissioners appointed or to be appointed by Act of Parliament.</i>			
<i>Affidavits made pursuant to the Statutes for burying in Woollen.</i>			
<i>Affidavits which may be required at the Bank of England to prove the Death of any Proprietor of any Share hi any of the Stocks or Funds transferable 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>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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.</p>			
<p>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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
or annexed thereto;			
Where the same shall not contain more than 1080 Words (being the Amount of Fifteen common Law Folios or Sheets of Seventy-two Words each)	0	16	0
And where the same shall contain more than 1,080 Words	1	10	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	1	0	0
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. 10s. although the same shall in the whole			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>contain twice the Number of 1,080 Words or upwards.</p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>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 :</i></p> <p><i>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 :</i></p> <p><i>Memorandum or Agreement for the Hire of any Labourer, Artificer,</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>Manufacturer, or Menial Servant :</i></p> <p><i>Memorandum, Letter, or Agreement, made for or relating to the Sale of any Goods, Wares, or Merchandize :</i></p> <p><i>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 :</i></p> <p><i>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></p> <p><i>See also the General</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Exemptions at the End of this Part of the Schedule.</i>			
APPOINTMENT, 1 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	10	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 <i>progressive</i> Duty of	1	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>If made by Deed. See DEED.</i>			
APPOINTMENT 1 of a Chaplain, operating as a Qualification to hold Two Ecclesiastical Benefices in <i>England</i>		10	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.	0	5	0

PART THE FIRST.	Duty.		
	£	s.	d.
and not exceed 100l.			
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
<i>Exemptions.</i>			
<i>Any Appraisement or Valuation 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>			
APPRAISER, Licence to act as such. See LICENCE.			
APPRENTICESHIP and CLERKSHIP. —Indenture or other Instrument containing the Covenants, Articles, or Agreements for or "relating to the Service of			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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, herein- after specifically charged;</i>			
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.	0	15	0
If the same shall amount to 30l. and not amount to 50l.	1	10	0

PART THE FIRST.	Duty.		
	£	s.	d.
If the same shall amount to 50l. and not amount to 100l.	2	10	0
If the same shall amount to 100l. and not amount to 200l.	5	0	0
If the same shall amount to 200l. and not amount to 300l.	10	0	0
If the same shall amount to 300l. and not amount to 400l.	15	0	0
If the same shall amount to 400l. and not amount to 500l.	20	0	0
If the same shall amount to 500l. and not amount to 600l.	25	0	0
If the same shall amount to 600l. and not amount to 800l.	30	0	0
If the same shall amount to 800l. and not amount to 1,000l.	40	0	0
And if the same shall amount to 1,000l. or upwards	50	0	0
And where there shall be no such Consideration as aforesaid moving to the Master or Mistress, if the Indenture or other Instrument	0	15	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
shall not contain more than 1,080 Words			
And if the same shall contain more than that Quantity	1	10	0
APPRENTICESHIP and CLERKSHIP. —Indenture or other Instrument 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 or Turnover, or upon the Death, Absence, or Incapacity of the former Master or Mistress, or otherwise;			
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	{ <i>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.</i>		

PART THE FIRST.	Duty.		
	£	s.	d.
may be returned or given or transferred to the new Master or Mistress			
And where there shall be no such new Consideration, if the Indenture or other Instrument shall not contain more than 1,080 Words	0	15	0
And if the same shall contain more than that Quantity	1	10	0
And where there shall be <i>Duplicates or Two Parts</i> of any such Indenture or other Instrument 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 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	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Part shall be charged with a Duty of</p> <p>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</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>the new Master or Mistress, as the Case may be; and the same shall be respectively received in Evidence accordingly.</p>			
<p><i>Exemptions from the preceding and all other Stamp Duties.</i></p>			
<p><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></p>			
<p><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</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>have been or shall be given by any Parish or Township, or by any Public Charity.</i>			
ARTICLES of CLERKSHIP, 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>	110	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	55	0	0
And for any Counterpart or Duplicate of any such Articles or Contract for Clerkship	1	10	0
ARTICLES of CLERKSHIP, or Contract, whereby any	110	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
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 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>			
And for any Counterpart or Duplicate thereof	1	10	0
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	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
between them being vacated by Consent, or by Rule of Court, or in any other Event			
And for any Counterpart or Duplicate thereof:	1	10	0
And where any Person, having entered into any Articles of Clerkship, or Contract, bearing a Stamp Duty of 110l., 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	10	0

PART THE FIRST.	Duty.		
	£	s.	d.
And the Counterpart or Duplicate thereof	1	10	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 110l.			
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	110	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Doctors Commons</i>			
And for any Counterpart or Duplicate thereof	1	10	0
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	1	10	0
And for any Counterpart or Duplicate thereof	1	10	0
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,	55	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
or Attorney, in any of the Courts of Session, Justiciary, Exchequer, and Commission of Teinds, in <i>Scotland</i>			
And for any Counterpart or Duplicate thereof	1	10	0
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 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>	25	0	0
And for any Counterpart or Duplicate thereof	1	10	0
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	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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			
And for any Counterpart or Duplicate thereof	1	10	0
ASSIGNATION or Assignment, upon the Sale of any Property.—See CONVEYANCE.			
ASSIGNATION in Security.—See MORTGAGE.			
ASSIGNATION of any Wadset, Heritable Bond, &c.—See MORTGAGE.			
ASSIGNMENT of any Mortgage or other similar Security.—See MORTGAGE.			
ASSIGNATION or ASSIGNMENT of any Property, Real or Personal, Heritable or Moveable, not otherwise charged in	1	10	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>this Schedule, nor expressly exempted from all Stamp Duty</p>			
<p>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	0	0
<p>AWARD in <i>England</i>, and Award or Decreet-Arbitral in <i>Scotland</i></p>	1	10	0
<p>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</p>	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
and above the first 1,080 Words, a further <i>progressive</i> Duty of 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 thereof;			
Where the Purchase or Consideration Money expressed in the Release shall 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	10	0
BARGAIN and Sale (or Lease) for a Year, upon any other Occasion	1	10	0
BARGAIN and SALE (to be enrolled) of any Estate of Freehold, in			

PART THE FIRST.	Duty.		
	£	s.	d.
Lands or other Hereditaments in <i>England</i> , upon the Sale thereof, or by way of Mortgage.—See CONVEYANCE. MORTGAGE.			
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	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 3,080 Words, a further <i>progressive</i> Duty of	1	0	0
<i>Exemptions from the preceding Duty.</i>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Bargains and Sales, made by Commissioners to the Assignees of Bankrupts, which are to pay a Duty, only as Deeds in general.</i>			
<i>Inland BILL of EXCHANGE, Draft, or Order, for the Payment to the Bearer, or to Order, either on Demand, or otherwise, of any Sum of Money,</i>			
Amounting to 40s. and not exceeding 51. 5s.	0	1	0
Exceeding 51. 5s. and not exceeding 30l.	0	1	6
Exceeding 30l. and not exceeding 50l.	0	2	0
Exceeding 50l. and not exceeding 100l.	0	3	0
Exceeding 100l. and not exceeding 200l.	0	4	0
Exceeding 200l. and not exceeding 500l.	0	5	0
Exceeding 500l. and not exceeding 1,000l.	0	7	6
Exceeding 1,000l. and not exceeding 3,000l.	0	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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, and of the foregoing Act; viz.</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 Danker or Hankers, or other Person or Persons, for Money received, which shall entitle, or be intended</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
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			
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			
<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</i>	0	1	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
according to the Custom of Merchants; for every Bill of each Set; where the Sum made payable thereby shall not exceed 100l.			
And where it shall exceed 100l. and not exceed 200l.	0	2	0
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 3,000l.	0	5	0
And where it shall exceed 3,000l.	0	10	0
<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</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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 Thirty-fifth Year of His Majesty's Reign, for the more expeditious Payment of the Wages and Pay of certain Officers belonging to the Navy :</i></p> <p><i>All 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 for taking care of sick and wounded Seamen, upon and payable by the Treasurer of the Navy :</i></p> <p><i>All Drafts or Orders for the Payment of any</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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 drawn; 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></p> <p><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</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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 Paymaster ship, 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</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>be liable to pay the Stamp Duties on the Bills given in Payment for the Articles supplied by them</i>			
BILL of LADING of or for any Goods, Merchandize, or Effects to be exported	0	3	0
BILL of Sale absolute. See CONVEYANCE.			
BILL of SALE as a Security. See MORTGAGE.			
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a Security for the Payment of any definite and certain Sum of Money,			
Not exceeding 100l.	1	0	0
Exceeding 100l. and not exceeding 300l.	1	10	0
Exceeding 300l. and not exceeding 500l.	2	0	0
Exceeding 500l. and not exceeding 1,000l.	3	0	0
Exceeding 1,000l. and not exceeding 2,000l.	4	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
Exceeding 2,000l. and not exceeding 3,000l.	5	0	0
Exceeding 3,000l. and not exceeding 4,000l.	6	0	0
Exceeding 4,000l. and not exceeding 5,000l.	7	0	0
Exceeding 5,000l. and not exceeding 10,000l.	9	0	0
Exceeding 10,000l. and not exceeding 15,000l.	12	0	0
Exceeding 15,000l. and not exceeding 20,000l.	15	0	0
Exceeding 20,000l.	20	0	0
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a Security for the Re-payment 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;			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
Where the total Amount of the Money secured, or to be ultimately recoverable thereupon, shall be uncertain and without any Limit	20	0	0
And where 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 Bond for such I limited Sum.</i>		
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a Security for the Transfer or Re-transfer 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 East India Company, or of the South Sea Company	{ <i>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.</i>		
Heritable BOND in <i>Scotland</i> for any of the Purposes aforesaid.—See MORTGAGE.			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>BOND in <i>England</i>, and personal Bond in <i>Scotland</i>, given as a Security for the Payment of any Sum of Money, or for the Transfer or Re-transfer 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 herein-after charged with the same Duty as a Mortgage or Wadset <i>bearing even Date with such Bond</i> ; or for the Performance of Covenants contained in such Mortgage or other Instrument; or for both those Purposes</p> <p>BOND in <i>England</i>, and personal or heritable Bond in <i>Scotland</i>, given as the only or principal Security for the Payment of any Annuity, <i>upon the original Creation and Sale thereof</i>. See</p>	1	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
CONVEYANCE upon the Sale of Lands, &c.			
BOND in <i>England</i> , and personal Bond in <i>Scotland</i> , given as a collateral or auxiliary Security for the Payment of any Annuity, <i>upon the original Creation and Sale thereof</i> , where the same shall be granted or conveyed, or secured, by any other Deed or Instrument liable to and charged with the <i>ad valorem</i> Duty herein-after imposed on Conveyances upon the Sale of any Property	1	0	0
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</i>)	{ <i>The same Duty as on a Bond of the like Nature for the Payment of a Sum of Money equal to such total Amount.</i>		

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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>BOND in <i>England</i>, and personal 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>	1	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
And where the same shall amount to 10l. and not amount to 50l. per Annum	1	10	3
And where the same shall amount to 50l. and not amount to 100l. per Annum	2	0	0
And where the same shall amount to 100l. and not amount to 200l. per Annum	3	0	0
And where the same shall amount to 200l. and not amount to 300l. per Annum	4	0	0
And where the same shall amount to 300l. and not amount to 400l. per Annum	5	0	0
And where the same shall amount to 400l. and not amount to 500l. per Annum	6	0	0
And where the same shall amount to 500l. and not amount to 750l. per Annum	7	0	0
And where the same shall amount to 750l.	9	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
and not amount to 1,000l. per Annum			
And where the same shall amount to 1,000l. and not amount to 1,500l. per Annum	12	0	0
And where the same shall amount to 1,500l. and not amount to 2,000l.	15	0	0
And where the same shall amount to 2,000l. per Annum or upwards	20	0	0
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 1l. 10s. or upwards, the Heritable Bond only shall be charged with the <i>ad valorem</i> Duty, and the Personal Bond shall be charged	1	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
only with a Duty of 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	1	0	0
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	1	0	0
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	0	15	0

PART THE FIRST.	Duty.		
	£	s.	d.
of the Duties of Customs or Excise, or for preventing Frauds or Evasions thereof, or for any other Matter or Thing relating thereto			
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.			
BOND in <i>England</i> , and Personal Bond in <i>Scotland</i> , of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	0	0
Heritable BOND in <i>Scotland</i> , of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	10	0
GENERAL DIRECTIONS respecting BONDS.			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Where any such Bond as aforesaid, together with any Schedule, Receipt, or other Matter put or endorsed 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</p> <p>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</p>	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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</p>			
<p>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,</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>such Bonds 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 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, (<i>except any Declaration of Trust of the Money, Annuity, Stock, or Fund secured,</i>) such Deed or Writing shall be charged with the same Duties as such Bond and other</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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 (<i>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</i>) 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> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Bonds of the Royal Exchange and London Assurance Corporations exempted from Stamp Duty by the Act of the 6th Year of the Reign</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>of King George the First, under which they were incorporated</i></p> <p><i>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;</i></p> <p><i>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 Fullers 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 Warehouse ;</i></p> <p><i>Coast Bonds, or Bonds relating to the carrying of Goods or</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>Merchandize 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</i></p>			
<p><i>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</i></p>			
<p><i>Administration 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>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>Administration Bond given by any Person, where the Estate to be administered 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>CERTIFICATE 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</i>, <i>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</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>"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 enrolled as a Notary Public in <i>England</i> or <i>Scotland</i> ;— and also by every Sworn Clerk, 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; If he shall reside in the City of</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
London 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> ;			
And if he shall have been admitted or been in possession of his Office for the Space of Three Years or upwards	10	0	0
Or if he shall not have been admitted or been in possession so long	5	0	0
If he shall reside elsewhere ;			
And if he shall have been admitted or been in possession of his Office for the Space of Three Years or upwards	6	0	0
Or if he shall not have been admitted or been in possession so long	3	0	0
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			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>several of the Courts aforesaid.</p> <p><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>CERTIFICATE to be taken out yearly by every</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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 Fees, 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;			
If he shall reside in the City of London or City of <i>Westminster</i> , or	10	0	0
within the Limits of the Two- penny Post in <i>England</i>	6	0	0
And if he shall reside <i>elsewhere</i>			
<i>Exemptions.</i>			
<i>Serjeants at Law, and Barristers :</i>			
<i>Attornies, Solicitors,</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Proctors, and Notaries Public, and other Persons acting as such by virtue of any Office or Appointment, who shall respectively take out Certificates in those Characters</i>			
<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>			
CERTIFICATE of Admission to Degrees in the Universities.— —See			
TESTIMONIAL.			
CERTIFICATE of Marriage, <i>except of any common Seaman, Marine, or Soldier</i>	0	5	0
CERTIFICATE of any Person's having received the Holy Sacrament :	0	5	0
CERTIFICATE of any Goods, Wares, or Merchandize having been duly entered inwards,	0	4	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>which shall be entered outwards for Exportation, at the Port of Importation, or be removed from thence to any other Port, fo the more conveninet 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>—<i>See also Debenture.</i></p>			
<p>CHARTER 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>	0	7	0
<p>And where the same shall contain 2,160 Words or</p>	0	7	0

PART THE FIRST.	Duty.		
	£	s.	d.
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			
CHARTER-PARTY, 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	10	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	1	0	0

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PART THE FIRST.	Duty.		
	£	s.	d.
entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of CLERKSHIP, Articles or Contract of.— —See APPRENTICESHIP, ARTICLES.			
COLLATION, 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
COLLATION, by any Archbishop or Bishop, to any other Ecclesiastical Benefice, Dignity, or Promotion whatsoever in <i>England</i>	10	0	0
COLLATION, Institution, or Admission, by any Presbytery or other competent Authority, to any	2	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
Ecclesiastical Benefice in <i>Scotland</i>			
COMMISSION 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 preceeding and all other Stamp Duties.</i>			
<i>Commissions granted to Officers of Yeomanry Cavalry or Volunteer Infantry.</i>			
COMMISSION 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
COMMISSION, or Deputation, granted by the Commissioners of Customs or Excise	1	10	0

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PART THE FIRST.	Duty.		
	£	s.	d.
COMMISSION appointing any Person Receiver General of the Land and other Taxes for any County or District in <i>Great Britain</i>	20	0	0
COMMISSION 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
COMMISSION to act as a Notary Public in <i>Scotland</i> .—See FACULTY.			
COMMISSION in the Nature of a Power of Attorney in <i>Scotland</i> .— —See LETTER OF ATTORNEY.			
COMPOSITION —Deed or other Instrument of Composition between a Debtor or Debtors, and his, her, or their Creditors	1	10	0
And where the same, together with any Schedule,	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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>CONDITIONAL Surrender of any Copyhold or Customary Estate by way of Mortgage.—See MORTGAGE.</p>			
<p>CONSTAT of Letters Patent—See EXEMPLIFICATION.</p>			
<p>CONVEYANCE, whether Grant, 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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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 or Instrument whereby the Lands or other Things sold shall be granted, 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 ;			
Where the Purchase or Consideration Money therein or thereupon expressed shall 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	1	10	0

PART THE FIRST.	Duty.		
	£	s.	d.
amount to 150l. and not amount to 300l.			
And where the same shall amount to 300l. and not amount to 500l.	2	10	0
And where the same shall amount to 500l. and not amount to 750l.	5	0	0
And where the same shall amount to 750l. and not amount to 1,000l.	7	10	0
And where the same shall amount to 1,000l. and not amount to 2,000l.	10	0	0
And where the same shall amount to 2,000l. and not amount to 3,000l.	20	0	0
And where the same shall amount to 3,000l. and not amount to 4,000l.	30	0	0
And where the same shall amount to 4,000l. and not amount to 5,000l.	40	0	0
And where the same shall amount to	50	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
5,000l. and not amount to 7,500l.			
And where the same shall amount to 7,500l. and not amount to 10,000l.	75	0	0
And where the same shall amount to 10,000l. and not amount to 15,000l.	100	0	0
And where the same shall amount to 15,000l. and not amount to 20,000l.	150	0	0
And where the same shall amount to 20,000l. and not amount to 30,000l.	200	0	0
And where the same shall amount to 30,000l. and not amount to 40,000l.	300	0	0
And where the same shall amount to 40,000l. and not amount to 50,000l.	400	0	0
And where the same shall amount to 50,000l. or upwards	500	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
And where any Freehold Lands or Hereditaments in <i>England</i> shall be conveyed by a Deed of <i>Feoffment</i> 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 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	10	0
But if there shall be both a Feoffment and a Bargain and Sale inrolled, then the said <i>further</i> Duty shall not attach on either.			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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.</p> <p>And where any Lands or other Property, contracted to be sold at one entire Price for the Whole, shall be conveyed, in separate Parts or Parcels, by different Instruments, the Purchase or Consideration Money shall be divided and apportioned, in such Manner as the Parties shall think fit, so that a distinct Consideration for each separate Part or Parcel may be set forth in or upon the principal or only Instrument of Conveyance relating thereto.</p> <p>And where any Lands or other Property shall be sold and conveyed, subject to any</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Mortgage, Bond, or other Debt, or to any gross or entire Sum of Money, to be afterwards paid by the Purchaser, such Debt or Sum of Money shall be deemed Part of the Consideration 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 Hereditament, 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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>and Sale shall be charged only with the Duty hereby imposed on Deeds in general—(See Deed)—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, as directed by this Act.</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—(See Deed)—but the same shall not be available unless also stamped for testifying the Payment of the</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>ad valorem</i> Duty on the Release, as directed by this Act.</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, 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>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>And where, in <i>Scotland</i>, there shall be a Disposition or Assignation, executed by the Seller, and any other Instrument or Instruments to complete the Title, the Disposition or Assignation shall be deemed the principal Instrument.</p>			
<p>And where, <i>upon the Sale of any Annuity or other Right not before in existence</i>, 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>			

PART THE FIRST.	Duty.		
	£	s.	d.
And where the principal or only Deed or Instrument of Conveyance (<i>except the Surrender or voluntary Grant out of Court, or the Memorandum thereof, or the Copy of Court Roll of a Surrender or voluntary Grant in Court, of any Copyhold or Customary Estate</i>), 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
And where any such Surrender or voluntary Grant out of Court, or the Memorandum thereof, or the Copy of	0	15	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Court Roll of a Surrender or voluntary Grant in Court, of any Copyhold or Customary Estate, shall be the principal or only Instrument of Conveyance, and shall, together with any Schedule, Receipt, or other Matter put or indorsed thereon or annexed thereto, 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 or Instruments 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</p>			

PART THE FIRST.	Duty.		
Description of such Deeds or Instruments contained in this Schedule.	£	s.	d.
<p><i>Exemptions from the preceding Duties on Conveyances upon the Sale of Lands, &c.</i></p>			
<p><i>All Leases and Tacks of Lands, Hereditaments, or heritable Subjects, for a Life or Lives, or for a Term of Years, determinable with a Life or Lives, or for a Term absolute, not exceeding Ninety-nine Years, in consideration of a Fine or Grassum paid for the same, which Leases and Tacks are herein- after otherwise charged,</i></p>			
<p><i>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,</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>and the Copies of Court Roll of such voluntary Grants, which Grants and Copies are herein-after otherwise charged.</i>			
<i>All Surrenders and other Instruments relating only to Copyhold or Customary Estates, whose clear yearly Value shall not exceed 20s. which are herein-after otherwise charged.</i>			
<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, which ere herein-after otherwise charged.</i>			
<i>Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.</i>			
<i>Conveyances of Rents -purchased</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>under the Act of the 34th Year of His Majesty's Reign, c. 15, 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</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>this Part of the Schedule.</i>			
CONVEYANCE of Lands and Rents belonging to the Crown.— —See GRANT.			
CONVEYANCE of any Estate or Property, in Trust for Sale, which shall be intended only as a Security for Money or Stock.—See MORTGAGE.			
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.			
CONVEYANCE of any Kind whatever, not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty	1	10	0
And where the same, together with any Schedule,	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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>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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
thereto, or of any Part thereof respectively ;			
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	0	10	0
And if the same shall contain 1,440 Words (being the Amount of Twenty Common Law Folios or Sheets of Seventy-two Words each) or upwards, then for every entire Quantity of 720 Words (or Ten Common Law Folios or Sheets) contained therein, over and above the first 720 Words, a further <i>progressive</i> Duty of	0	10	0
And where any such Copy shall be made, for the Security or Use of any Person, not being a Party	0	1	0

PART THE FIRST.	Duty.		
	£	s.	d.
to, or taking any Benefit or Interest immediately under, such Agreement, Contract, Bond, Deed, or other Instrument			
And for every entire Quantity of 720 Words contained therein, over and above the first 720 Words, a further <i>progressive</i> Duty of	0	1	0
And all Copies which shall at any Time be offered in Evidence shall be deemed to have been made for that Purpose.			
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<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>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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 Testament testamentary or dative; or of any Part thereof respectively	0	1	0
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	0	1	0
And all Copies which shall at any Time be offered in Evidence shall be deemed to have been made for that Purpose.			
Office COPY or Extract of any Will or Codicil deposited in any	0	1	0

PART THE FIRST.	Duty.		
	£	s.	d.
Ecclesiastical Court in <i>England</i>			
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 <i>not falling under the Description of Law Proceedings</i> , which shall be	0	2	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
made or taken from the Rolls or Records of any of His Majesty's Courts at <i>Westminster</i>			
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
<i>Attested COPY</i> 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>	0	2	0
And where the same shall contain more than 1,296 Words, then for every entire Quantity of 1,296 Words contained therein, over and above the first 1,296 Words, a further <i>progressive</i> Duty of	0	2	0
And for any less Quantity of Words contained	0	2	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>therein, over and above the first 1,296 Words, or over and above any second, third, or other full Quantity of 1,296 Words, a, <i>further</i> Duty of</p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>Extracts of the Decrees of Courts, other than such formal Decrees of Registration as are usually annexed to the Extracts of Writings.</i></p> <p><i>Copies or Extracts of Protests, upon Bills or Promissory Notes, for any Sum under Forty Shillings Sterling.</i></p> <p><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 Commissioners of Delegates to the Convention of Royal</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>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, <i>not otherwise charged under the Head of Mortgage or of Conveyance upon the Sale of Lands,—viz.</i>			
Any SURRENDER made out of Court, or the Memorandum thereof;—where the clear yearly Value of the Estate shall exceed Twenty Shillings	0	15	0
And where the same shall not exceed Twenty Shillings	0	5	0
See also CONVEYANCE <i>upon the Sale of Lands, &c.</i> and MORTGAGE.			

PART THE FIRST.	Duty.		
	£	s.	d.
Any Admittance out of Court, or the Memorandum thereof,—where the clear yearly Value of the Estate shall exceed Twenty Shillings	0	15	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, the said Duties shall be paid in respect of each Surrender and each Admittance.	0	15	0
And where any such Surrender or Admittance, or the Memorandum thereof, together with any Schedule, Receipt, or other Matter, put or indorsed thereon or annexed thereto, shall contain	0	15	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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			
The COPY OF COURT ROLL of any Surrender made in Court;—where the clear yearly Value of the Estate shall exceed Twenty Shillings	0	15	0
And where the same shall not exceed Twenty Shillings	0	5	0
See also 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	0	15	0
And where the same shall not exceed Twenty Shillings	0	5	0

PART THE FIRST.	Duty.		
	£	s.	d.
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, the said Duties 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	0	15	0

Status: This is the original version (as it was originally enacted).

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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; from the Surrender to make a Tenant to the Praeceptum, 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 Praeceptum, 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,

{ *Five Times*

PART THE FIRST.	Duty.		
	£	s.	d.
exclusive;— where the clear yearly Value of the Estate shall exceed Twenty Shillings	0	15	0
And where the same shall not exceed Twenty Shillings	{ <i>Five Times</i>		
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	0	5	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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		
	0	15	0
And where the same shall not exceed Twenty Shillings	{ Twice		
	0	15	0
<i>See also</i> CONVEYANCE upon the Sale of Lands, and MORTGAGE.			
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		

PART THE FIRST.	Duty.		
	£	s.	d.
	0	15	0
And where the same shall not exceed Twenty Shillings	{ <i>Twice</i>		
	0	5	0
<i>See also</i> CONVEYANCE upon the Sale of Lands, &c. and MORTGAGE.			
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 2,160 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	15	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	0	15	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
granted in Court;—where the clear yearly Value of the Estate shall exceed Twenty Shillings			
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 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	0	4	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>or Excise, or any Bounty payable out of the Revenue of Customs or Excise, for or in respect of any Goods, Wares, or Merchandize, exported or shipped to be exported, from <i>Great Britain</i> to any Part beyond the Seas</p> <p><i>Exemptions from the preceding and all other Stamp Duties :</i></p> <p><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></p>			
<p>DECLARATION 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</p>	1	10	0
<p>And where the same, together with</p>	1	0	0

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PART THE FIRST.	Duty.		
	£	s.	d.
<p>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><i>If made by Deed.</i> See DEED.</p> <p>DEED, whereby any real Burden shall be declared or created on Lands or heritable Subjects in <i>Scotland</i>. See MORTGAGE DISPOSITION.</p> <p>DEED containing an Obligation to infeft 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</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
Payment of the Money intended to be secured.—See MORTGAGE.			
DEED of any Kind whatever, <i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty</i>	1	10	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 Duty</i> of	1	0	0
DEFEAZANCE —Deed or other Instrument of Defeazance, of any Conveyance, Disposition, Assignment, or Tack, apparently absolute, but intended only as a Security for Money or			

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PART THE FIRST.	Duty.		
	£	s.	d.
Stock.—See MORTGAGE.			
DEPUTATION by the Commissioners of Customs or Excise.—			
—See COMMISSION.			
DEPUTATION or Appointment of a Gamekeeper	1	10	0
DISCHARGE for Money. See RECEIPT.			
DISPENSATION 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 the King's Books	30	0	0
And in all other Cases	20	0	0
DISPENSATION of any other Kind, from the Archbishop of Canterbury, 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	30	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>DISPOSITION of Lands or heritable Subjects in <i>Scotland</i>, to singular Successors or Purchasers. —See CONVEYANCE.</p>			
<p>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:</p> <p>Such Disposition shall be charged, not only with the <i>ad valorem and progressive Duties</i> herein-before 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 herein-after charged on any Deed creating a real Burden on Lands in</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<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>	1	10	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	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
DOCQUET, made on passing under the Great Seal of the United Kingdom, any Grant, Letters Patent, Exemplification, Constat, or other Instrument, requiring a Docquet	0	2	0
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	20	0	0
Of any other Ecclesiastical Benefice, Dignity, or Promotion whatsoever, in <i>England</i>	10	0	0
DRAFT for Money. See BILL OF EXCHANGE.			
EIK to a Reversion. See MORTGAGE.			
EXCHANGE of Lands, or other Hereditaments or heritable	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
Subjects, whether any Sum of Money shall be paid for Equality of Exchange or not			
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	0	0
EXEMPLIFICATION or Constat, under the Great Seal of the United Kingdom of <i>Great Britain</i> and <i>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,			

PART THE FIRST.	Duty.		
	£	s.	d.
Liberty, or Privilege, or of any Lands, Office, or other Thing whatsoever;			
For every Skin, Sheet, or Piece of Vellum, Parchment, or Paper, upon which any such Exemplification or Constat shall be written	5	0	0
EXTRACTS from Registers and Records in <i>England</i> and <i>Scotland</i> .— —See COPY.			
FACTORY, in the Nature of a Power of Attorney in <i>Scotland</i> .— See LETTER OF ATTORNEY.			
FACULTY, Licence or Commission, for admitting or authorizing any Person to act as a Notary Public in <i>England</i>	30	0	0
FACULTY, Licence, or Commission, for admitting or authorizing any Person to act as a Notary Public in <i>Scotland</i>	20	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
FACULTY from the Archbishop of Canterbury, 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>	30	0	0
FEOFFMENT of Lands, or other Hereditaments, in <i>England</i> , upon the Sale or Mortgage thereof.—See CONVEYANCE—MORTGAGE			
FEOFFMENT of Lands or other Hereditaments, in <i>England</i> , <i>not otherwise charged</i>	1	10	0
And where the same shall contain any Letter or Letters of Attorney to deliver or receive Seisin, a <i>further</i> Duty of :	1	10	0
And where the same, together with any such Letter or Letters of Attorney, and any Schedule, Receipt, or other Matter, put or indorsed	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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>FURTHER CHARGE.—See MORTGAGE.</p> <p>GIFT of Ultimus Haeres, Bastardy, Escheat, or Forfeiture in <i>Scotland</i>. —See GRANT.</p> <p>GIFT of the vacant Stipend of any Parish in <i>Scotland</i>, whereof the Presentation to the Church shall belong to the Crown</p> <p>GRANT or Letters Patent, under the Great Seal of the United Kingdom of <i>Great Britain</i> and <i>Ireland</i>, or the Seal of the Duchy or County Palatine of <i>Lancaster</i>, or under the Seal</p>	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
kept and used in <i>Scotland</i> in place of the Great Seal formerly used there;			
Of the Honour or Dignity of a Duke	200	0	0
Of the Honour or Dignity of a Marquis	200	0	0
Of the Honour or Dignity of an Earl	200	0	0
Of the Honour or Dignity of a Viscount	150	0	0
Of the Honour or Dignity of a Baron	100	0	0
Of the Honour or Dignity of a Baronet	50	0	0
Of a Congé d'elire, to any Dean and Chapter, for the Election of an Archbishop or Bishop :	20	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	20	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
Archbishop or Bishop			
Of or for the Restitution of the Temporalities to any Archbishop or Bishop :	20	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	20	0	0
And where Iwo 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			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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
<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 herein-before charged with a Duty.</i>			
GRANT, or Warrant of Precedence to take Rank, under the Sign Manual of His Majesty,	20	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
His Heirs or Successors			
GRANT or Licence to take and use a Name and Arms, or either of them	10	0	0
GRANT, Lease, or Tack, under the Great Seal of the United Kingdom of <i>Great Britain and Ireland</i> or the Seal of the Exchequer in <i>England</i> , or the Seal of the Duchy or County Palatine of <i>Lancaster</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 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,			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>whatever the Tenure thereof may be, which have or shall come to His Majesty, His Heirs or Successors, by <i>Escheat</i> or <i>Forfeiture</i>, or by reason of the same being purchased by or for any <i>Alien</i>; or which His Majesty, His Heirs or Successor, is or shall be otherwise entitled to, in Right of the Crown, and be authorized to dispose of <i>absolutely</i>, 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;</p> <p>Or of any Lands, Tenements, Hereditaments, or heritable Subjects belonging to the Duchy of <i>Lancaster</i>, or belonging to the Crown in <i>Scotland</i>, whereof His Majesty, His Heirs or</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Successors, is or shall be authorized to make only certain <i>limited</i> Grants, Leases, or Tacks; whether such Grant, Lease, or Tack, shall be for Term of Life or Years;</p> <p>Or of any Goods, Chattels, or personal or moveable Estate, or other Profit, whereof the Grant is not otherwise charged in this Schedule;</p> <p>Where such Grant, Lease, or Tack shall be intended to operate in any Degree as a Gift, <i>except in the Cases next herein- after mentioned</i>, then for every Skin, Sheet, or Piece of Vellum, Parchment, or Paper, upon which the same shall be written, a Duty of</p> <p>And where any such Grant, Lease, or Tack, operating as a Gift, shall be of Lands or other Hereditaments,</p>	<p>20</p> <p>1</p>	<p>0</p> <p>10</p>	<p>0</p> <p>0</p>

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>or heritable Subjects, vested in His Majesty, His Heirs or Successors, by <i>Escheat</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>And if 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	0	0
<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></p>	<p>{ <i>The same Duty as on 1 a Grant, Lease, or Tack of the like Description made 1 by any of His Majesty's Subjects.</i></p>		

PART THE FIRST.	Duty.		
	£	s.	d.
<p>for the same, either in Money paid at once or in Rent, or in Lands or Hereditaments given in Exchange or otherwise</p>			
<p>GRANT, 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. See CONVEYANCE</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>All Grants and Conveyances under the Seal of the Duchy of Lancaster, made in pursuance of the said Act of the 19th Year of</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
<p><i>His Majesty's Reign, where the Consideration Money paid for the same shall not exceed 10l.</i></p>	£	s.	d.
	<p>GRANT, Lease or other Conveyance, from His Majesty, His Heirs or Successors, of any Lands, Tenements, or Hereditaments, or of any personal Estate, being respectively the private Property of His Majesty, His Heirs or Successors, and subject to His or their absolute Disposal, by virtue, of the Act passed in the 40th Year of His Majesty's Reign, concerning the Disposition of certain Real and Personal Property of His Majesty, His Heirs or Successors</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>GRANT under the Great Seal of the United Kingdom of <i>Great Britain</i> and <i>Ireland</i>, or the Seal kept and used in <i>Scotland</i> in place</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
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</i> or <i>Scotland</i> , or out of any other Fund, not being part of the Supplies of the Year, or appropriated by Parliament;			
Of any definite and certain <i>Sum or Sums of Money</i> ,			
Not amounting to 100l.	1	10	0
Amounting to 100l. and not amounting to 250l.	4	0	0
Amounting to 250l. and not amounting to 500l.	10	0	0
Amounting to 500l. and not	20	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
amounting to 750l.			
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

PART THE FIRST.	Duty.		
	£	s.	d.
<p>But where any such Grant of an Annuity or Pension 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</p> <p>And where several and distinct Annuities or Pensions 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 Annuity or Pension; but where the Grant shall be of any Annuity or Pension, to or for the Benefit of Two or more Persons jointly, the Duty shall be charged in respect of the whole.</p> <p>GRANT, or Appointment by His Majesty, His Heirs or Successors, or by any other Person or Persons, Body Politic or Corporate, of or</p>	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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 :	1	10	0
And where the same shall amount to 50l, and not amount to 100l. per Annum	3	0	0
And where the same shall amount to 100l. and not amount to 200l. per Annum	5	0	0
And where the same shall amount to 200l. and not amount to 300l. per Annum	10	0	0
And where the same shall amount to 300l. and not amount to 500l. per Annum	20	0	0
And where the same shall amount to 500l. and not amount to 750l. per Annum	30	0	0
And where the same shall amount to 750l.	40	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
and not amount to 1,000l per Annum			
And where the same shall amount to 1,000l. and not amount to 1,500l per Annum	50	0	0
And where the same shall amount to 1,500l. and not amount to 2,000l per Annum	75	0	0
And where the same shall amount to 2,000l. and not amount to 3,000l per Annum	100	0	0
And where the same shall amount to 3,000l. per Annum or upwards	150	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,			
And where any such Grant or Appointment shall be made to or of Two or			

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PART THE FIRST.	Duty.		
	£	s.	d.
<p>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.</p> <p>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, and who shall have paid a Stamp Duty on any 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</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
Amount of the Augmentation.			
GRANT by Copy of Court Roll.—See COPYHOLD.			
—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 Promotiion 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	20	0	0

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PART THE FIRST.	Duty.		
	£	s.	d.
Or if the same shall be of any other Description	10	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			

PART THE FIRST.	Duty.		
	£	s.	d.
Sale) for a Year.—See BARGAIN and SALE.			
LEASE, or Tack of any Lands, Hereditaments, or heritable Subjects, for a Term not exceeding Twenty-one Years, at a yearly Rent of 10l or less, and without any Fine or Grassum paid for the same	1	0	0
LEASE, or Tack of any Lands, Hereditaments, or heritable Subjects, for a Life or Lives, or for a Term of Years determinable with a Life or Lives, or for a Term absolute, not exceeding Forty Years, in consideration of a Fine or Grassum paid for the same, not exceeding Twenty Pounds;			
If the Rent reserved or stipulated shall not exceed Forty Shillings	1	0	0
And it the Rent reserved or stipulated shall	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
exceed Forty Shillings			
LEASE, or Tack of any Kind, not otherwise charged in this Schedule	1	10	0
And for the Counterpart or Duplicate of any Lease or Tack, hereby charged with a Duty of ll. the like Duty of	1	0	0
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

PART THE FIRST.	Duty.		
	£	s.	d.
<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>			
LETTER or Power of Attorney made by any Petty Officer, Seaman, Marine, or Soldier serving as a Marine, for receiving Prize Money :	0	1	0
LETTER or Power of Attorney of any other Kind, or Commission or Factory in the Nature thereof	1	0	0
And where the same, together with any Schedule or other Matter put or indorsed	1	0	0

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PART THE FIRST.	Duty.		
	£	s.	d.
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 :			
LETTER of Licence from Creditors to a Debtor	1	10	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	0	0
LETTERS of Marque and Reprisal	5	0	0
LETTERS Patent.—See GRANT.			

PART THE FIRST.	Duty.		
	£	s.	d.
LETTER of REVERSION, in <i>Scotland</i> .—See MORTGAGE.			
LICENCE for Marriage in <i>England</i> , if Special	5	0	0
LICENCE for Marriage in <i>England</i> , if not Special	0	10	0
LICENCE to be granted by any Archbishop, Bishop, Vicar-general, or other competent Authority, in <i>England</i> , 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 <i>England</i> ; or which shall be granted by any Presbytery, or other Ecclesiastical	2	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Power, in Scotland</p> <p><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><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></p>			
<p>LICENCE to use and exercise the Calling or Occupation of an Appraiser - To be taken out, yearly, by every Person who shall exercise the said Calling or Occupation, or make any Appraisalment or Valuation, herein-before charged with a Duty, for or in expectation of any Gain, Fee, or Reward,</p>	0	6	0

PART THE FIRST.	Duty.		
	£	s.	d.
<i>except licensed Auctioneers.</i>			
LICENCE to be taken out, yearly, 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 reissued	20	0	0
LICENCE to exercise the Faculty of Physic, in London, and within Seven Miles thereof.—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.			
MEMORIAL, to be registered pursuant to	0	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
any Act of Parliament, made or to be made, for the public registering of Deeds and Conveyances, in <i>England</i>			
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	0	10	0
MEMORIAL, to be registered or inrolled 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> :	1	0	0
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	1	0	0
MORTGAGE, Conditional			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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 infest 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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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 ; except <i>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, or Back Bond for defeating or making redeemable any Conveyance, Disposition, Assignation, or Tack of any Lands, Estate, or Property whatsoever, which shall be apparently absolute, but</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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 any such other Security or Conveyance as aforesaid, of any Lands, Estate, or Property comprised in such Title Deeds, or for pledging or charging the same as a Security;</p> <p>And also any Deed whereby a Real Burden shall be declared or created on Lands or Heritable Subjects in <i>Scotland</i></p> <p>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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
be paid, being payable,			
Not exceeding 50l.	0	15	0
Exceeding 50l. and not exceeding 100l.	1	0	0
Exceeding 100l. and not exceeding 150l.	1	10	0
Exceeding 150l. and not exceeding 300l.	2	0	0
Exceeding 300l. and not exceeding 500l.	3	0	0
Exceeding 500l. and not exceeding 1,000l.	4	0	0
Exceeding 1,000l. and not exceeding 2,000l.	5	0	0
Exceeding 2,000l. and not exceeding 3,000l.	6	0	0
Exceeding 3,000l. and not exceeding 4,000l.	7	0	0
Exceeding 4,000l. and not exceeding 5,000l.	8	0	0
Exceeding 5,000l. and not exceeding 10,000l.	10	0	0
Exceeding 10,000l. and	12	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
not exceeding 15,000l.			
Exceeding 15,000l. and not exceeding 20,000l.	15	0	0
Exceeding 20,000l.	20	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;			
If the total Amount of the Money secured or to be ultimately recoverable thereupon shall be uncertain and without any Limit	20	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		{ The same Duty as on a Mortgage or Wadset for such limited Sum.	

Status: This is the original version (as it was originally enacted).

PART THE
FIRST.

Duty.

£

s.

d.

And where the same respectively shall be made as a Security for the Transferor Re-transfer 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, in consideration of Stock or Money advanced or lent at the Time, or previously due and owing, or forborne to be paid, being payable :

{ *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 aforesaid, or on either of the Ten Days preceding.*

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 Re-transfer of a Share in any of the said Stocks or Funds, the said *ad valorem* Duty shall be charged in respect of each.

PART THE FIRST.	Duty.		
	£	s.	d.
<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 will) 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,</p>	1	0	0

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PART THE FIRST.	Duty.		
	£	s.	d.
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			
MORTGAGE, &c.—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	1	10	0

PART THE FIRST.	Duty.		
	£	s.	d.
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 :			
And in all other Cases such Transfer or Assignment, Disposition or Assignment, shall be charged with the same Duty as an original Mortgage, Wadset, or other Security.			
And where any such Transfer or Assignment, Disposition or Assignment, 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	1	0	0

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PART THE FIRST.	Duty.		
	£	s.	d.
<p>progressive Duty of</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 at the same Time 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 shall be charged and chargeable 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 anymore general Description of such Deeds or Instruments contained in this Schedule; and the</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>Commissioners of Stamps shall, if thereunto required, for the sake of Evidence, cause all the rest of such Deeds or Instruments to be also stamped with some particular Stamp for testifying the Payment of the said <i>ad valorem</i> Duty, on Proof to their Satisfaction that all the said Deeds or Instruments have paid the proper 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.</p>			
<p>And where any Copyhold</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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><i>Exemptions from the said ad valorem Duty on Mortgages, &c., but not from any other Duty to which the same may be liable.</i></p>			
<p><i>Any Deed or other Instrument made in pursuance of and conformably to any Agreement, Contract, or Bond hereby charged with and which shall actually have paid the said ad valorem Duty.</i></p>			
<p><i>Any Deed or other Instrument made for</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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 Year of His Majesty's Reign before mentioned.</i></p>			
<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</i></p>			

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PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>said Act of the 44th Year of His Majesty's Reign, to be exempt from the said ad valorem 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, the said ad valorem Duty shall be charged in respect of such further Sum of Money or Stock.</i></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>MORTGAGE, Wadset, &c, with a Conveyance</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p>of the Equity or Right of Redemption or Reversion, or other Matter, <i>in the same Deed</i>; 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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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 (except the progressive Duty) 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,</p>	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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>NOMINATION by His Majesty, His Heirs or Successors, or by any other Patron, to any Perpetual Curacy in <i>England</i></p>	1	10	0
<p>NOTARIAL ACT, any whatsoever, not otherwise charged in this Schedule</p>	0	5	0
<p>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 :</p>	0	5	0
<p>ORDER for the Payment</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
of Money.— See BILL OF EXCHANGE.			
PASSPORT	0	5	0
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 or Lives</i> , or upon any Event or Contingency relating to or depending upon any Life or Lives,	0	5	0
Where the Sum insured shall not amount to 500l.	0	15	0
And where it shall amount to 500l. or upwards	1	10	0
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, Merchandise, or other Property, from Loss or Damage by <i>Fire</i> only	0	1	0

PART THE FIRST.	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 upon any <i>Ship</i> or <i>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>Voyage</i> from any Port or Place in the United Kingdom of <i>Great Britain</i> and <i>Ireland</i>, 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;</p> <p>Where the Premium or Consideration for such Insurance,</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
actually and <i>bonâ fide</i> 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.	0	1	3
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	1	3
And where the Premium or Consideration for such Insurance, actually and <i>bonâ fide</i> paid, given, or contracted for, shall exceed the Rate of Twenty Shillings per Centum 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	0	2	6

PART THE FIRST.	Duty.		
	£	s.	d.
of 100l. whereof the same shall consist			
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 Is. 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 <i>any separate and distinct Interest.</i>			
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>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			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>other Interest in or relating to any Ship or Vessel, which may lawfully be insured, for or upon <i>any other Voyage</i> than is herein-before specified, or for any certain <i>Term or Period of Time</i>, not exceeding Twelve Calendar Months ;</p> <p>Where the Premium or Consideration for such Insurance, actually and <i>bonâ fide</i> paid, given, or contracted for, shall not exceed the Rate of Twenty Shillings per Centum on the Sum insured ;</p>			
<p>If the whole Sum insured shall not exceed 100l.</p>	0	2	6
<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</p>	0	2	6

PART THE FIRST.	Duty.		
	£	s.	d.
for such Insurance, actually and <i>bonâ fide</i> paid, given, or contracted for, shall exceed the Rate of Twenty Shillings per Centum 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			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>any separate and distinct Interest.</i></p> <p>POLICY of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance, commonly called a. Mutual Insurance, 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 Ship or Vessel, or any Goods, Merchandize, or other Property on board of any Ship or Vessel, or the Freight of any Ship or Vessel, or any other Interest in or relating to any Ship or Vessel, which may lawfully be insured :</p> <p>Upon any Voyage from any Port or Place in the United Kingdom of</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>Great Britain and Ireland, or in the Islands of Guernsey, Jersey, Aderney, or Sark, or the Isle of Man, to any other Port or Place in the said Kingdom, or Islands, or Isle 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 <i>other Voyage</i> whatsoever, or for any certain <i>Term or Period of Time</i> 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>POLICY of Assurance, or Insurance, or other Instrument, by whatever Name the same shall be called; whereby any <i>other lawful Insurance</i></p>	0	2	6
	0	5	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>whatsoever, not herein-before charged,</i> 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>bonâ fide</i> paid, given, or contracted for, shall not exceed the Rate of Twenty Shillings per Centum 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>bonâ fide</i> paid, given, or contracted for, shall exceed the Rate of Twenty</p>	0	2	6
	0	2	6

PART THE FIRST.	Duty.		
	£	s.	d.
Shillings per Centum on the Sum insured ; and also where the Insurance shall be made for any other than a pecuniary Consideration :			
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 Is. 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 <i>any separate and distinct Interest.</i>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
POWER of ATTORNEY.— See LETTER OF ATTORNEY.			
PRECEPT of Clare Constat, to give Seisin of Lands or other heritable Subjects in <i>Scotland</i>	0	7	0
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.	0	7	0
PRESENTATION 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	10	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
whatsoever in <i>England</i>			
PROCURATION, 1 Deed or other Instrument of	1	0	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
PROMISSORY NOTE, for the Payment, <i>to the Bearer on Demand</i> , of any Sum of Money, Not exceeding One Pound and One Shilling	0	0	4
Exceeding 11. Is. and not exceeding 21. 2s.	0	0	8
Exceeding 21. 2s. and not exceeding 51. 5s.	0	1	0
Exceeding 51 5s. and not exceeding 201.	0	1	6

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
Exceeding 20l. and not exceeding 30l.	0	3	0
Exceeding 30l. and not exceeding 50l.	0	4	6
Exceeding 50l. and not exceeding 100l.	0	7	6
Which said Notes, for any Sum not exceeding Two Pounds and Two Shillings, may be re-issued, after Payment thereof, as often as shall be thought fit; and the said Notes for any Sum exceeding Two Pounds and Two Shillings and not exceeding 100l. may be re-issued from Time to Time after Payment thereof, until the Expiration of Three Years from the Date thereof, but not afterwards.			
PROMISSORY NOTE, for the Payment, <i>in any other Manner than to the Bearer on Demand, of any Sum of Money,</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
Amounting to 40s. and not exceeding 51. 5s.	0	1	0
Exceeding 51. 5s. and not exceeding 30l.	0	1	6
Exceeding 30l. and not exceeding 50l.	0	2	0
Exceeding 50l. and not exceeding 100l.	0	3	0
These Notes are not to be re-issued after being once paid.			
PROMISSORY NOTE for the Payment, <i>either to the Bearer on Demand, or in any other Manner than to the Bearer on Demand</i> , of any Sum of Money,			
Exceeding 100l. and not exceeding 200l.	0	4	0
Exceeding 200l. and not exceeding 500l.:	0	5	0
Exceeding 500l. and not exceeding 1,000l.	0	7	6
Exceeding 1,000l. and not exceeding 3,000l.	0	10	0
Exceeding 3,000l.	1	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.

Duty.

£

s.

d.

These Notes are not to be re-issued after being once paid.

PROMISSORY NOTE, 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 :

{ The same Duty as on a Promissory Note, payable after Date, for a Sum equal to the whole Amount of the Money to be paid.

And the following Instruments shall be deemed and taken to be Promissory Notes, within the Intent and Meaning of this Schedule; viz.

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

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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><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</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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><i>Exemptions from the preceding and all other Stamp Duties.</i></p> <p><i>All Promissory Notes for the Payment of</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Money issued by the Governor and Company of the Bank of England.</i>			
PROTEST 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
PROTEST 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
PURCHASE DEED.—See CONVEYANCE on the Sale of Lands, &c.			
REAL BURDEN on Lands in			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Scotland</i> , Deed creating.			
—See MORTGAGE, DISPOSITION.			
RECEIPT or Discharge given for or upon the Payment of Money, Amounting to 2l. and not amounting to 10l.	0	0	2
Amounting to 10l. and not amounting to 20l.	0	0	4
Amounting to 20l. and not amounting to 50l.	0	0	8
Amounting to 50l. and not amounting to 100l.	0	1	0
Amounting to 100l. and not amounting to 200l.	0	2	0
Amounting to 200l. and not amounting to 500l.	0	3	0
Amounting to 500l. or upwards	0	5	0
And where any Sum of Money whatever shall be therein expressed or acknowledged to be received	0	5	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>in full of all Demands</i></p> <p>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,</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>settled, balanced, or otherwise discharged or satisfied, within the Intent and Meaning of this Schedule and of the foregoing Act, and shall be charged with a Duty accordingly.</p>			
<p>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</p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><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 a <i>Receipt for the Sum of 500l. or upwards</i>, within the Intent and Meaning of this Schedule and of the foregoing Act, and shall be charged with the Duty of Five 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</p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p>be Receipts given upon the Payment of Money within the Intent and Meaning of this Schedule and of the foregoing Act.</p>			
<p><i>Exemptions from the preceding Duties on Receipts.</i></p>			
<p><i>Receipts exempted from Stamp Duty by any Act or Acts of the present Session relating to the Assessed Taxes.</i></p>			
<p><i>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.</i></p>			
<p><i>Receipts or Discharges given by any Agent for Money imprested to him on account of the Pay of the Army or Ordnance.</i></p>			
<p><i>Receipts or Discharges given by any Officer, Seaman, Marine, or Soldier, or their Representatives respectively, for</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>or on account of any Wages, Pay, or Pension due from the Navy Office, Army Pay Office, or Ordnance Office.</i></p>			
<p><i>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.</i></p>			
<p><i>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 J Hands of any Banker or Bankers, to be accounted for on Demand;</i></p>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<p><i>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.</i></p>			
<p><i>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.</i></p>			
<p><i>Receipts or Discharges given upon Bills or Notes of the Governor and Company of the Bank of England.</i></p>			
<p><i>Letters by the General Post acknowledging the safe Arrival of any Bills of Exchange, Promissory Notes, or other</i></p>			

PART THE FIRST.	Duty.		
	£	s.	d.
<i>Securities for Money.</i>			
<i>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.</i>			
<i>Releases or Discharges for Money, by Deeds duly stamped according to the Laws in force at the Date thereof.</i>			
<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</i>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>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,</i>			

PART THE FIRST.	Duty.		
<i>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>	£	s.	d.
<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 Shave 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 East India Company, or of the South Sea Company ;			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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	{ The same Duty or Duties as on a Bond given for the like Purpose in England.		
And where such Payment or Transfer shall be already secured as above mentioned	1	0	0
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 render-into a due Account of Money received or to be received, or for indemnifying any Person or Persons against any Matter or Thing :		0	0
And where any such Recognizance or Statute as aforesaid,	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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</p> <p>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.</p> <p>REGISTER or Entry of Degrees taken in the Universities of <i>Great Britain</i>.—See ADMISSION.</p> <p>RELEASE upon the Sale of any Property.—See CONVEYANCE.</p> <p>RELEASE and Renunciation of Lands or other Property, real or personal, heritable or moveable, or of any Right or</p>	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
Interest therein ; any Deed or Instrument of, <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	1	0	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	0	7	0

PART THE FIRST.	Duty.		
	£	s.	d.
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			
RESIGNATION. —Instrument of Resignation of any Lands or other Heritable Subjects in <i>Scotland</i> , not of Burgage Tenure	0	7	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	7	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	1	10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
being a Deed or Will :			
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	0	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	1	0	0

PART THE FIRST.	Duty.		
	£	s.	d.
<p>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</i> 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 <i>which shall be separate and distinct from</i>, and not indorsed on or annexed to, such Agreement, Lease, Tack, Bond, Deed, or other Instrument</p>			
<p>And if the same shall contain more than 1,080 Words, then for every further entire Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further</p>	1	0	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>progressive Duty of 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>			
SEISIN.— Instrument of Seisin given upon any Charter, Precept of Clare Cnestat, 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	0	7	0
And where the same shall contain 2,160 Words or upwards, then for every entire	0	7	0

PART THE FIRST.	Duty.		
	£	s.	d.
Quantity of 1,080 Words contained therein, over and above the first 1,080 Words, a further <i>progressive</i> Duty of			
SPECIFICATION, 5 to be inrolled or recorded, of any Discovery or Invention for which a Patent shall be obtained		0	0
And where 1 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		0	0
SURRENDER upon the Sale of Lands or other Property.			
—See CONVEYANCE.			
SURRENDER 1 (<i>not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty.</i>) of any Term or Terms of		10	0

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
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	0	0
SURRENDER of Copyhold Lands or Tenements.			
—See COPYHOLD AND MORTGAGE.			
TACK of LANDS, &c. in <i>Scotland</i> belonging to the			

PART THE FIRST.	Duty.		
	£	s.	d.
Crown.—See GRANT.			
TACK of LANDS, &c. in <i>Scotland</i> not belonging to the Crown. —See LEASE.			
TACK in Security.—See MORTGAGE.			
TESTIMONIAL 3 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> :	0	0	0
TESTIMONIAL 10 or Certificate of the Admission of any Person to any other Degree in either of the said Universities	0	0	0
TRANSFER of 0 any Share in the Stock and Funds of the Governor and Company of the Bank of <i>England</i> , or of the South Sea Company, whether upon a Sale or otherwise	7	9	
TRANSFER of 1 any Share in the Stock and Funds of the <i>East India</i> Company, whether upon a Sale or otherwise	10	0	

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
TRANSFER of any Share or Shares in the Stock and Funds of any other Corporation, Company, or Society whatever, <i>upon the Sale</i> thereof, or by way of <i>Mortgage or Security</i> .—See CONVEYANCE.			
— MORTGAGES;.			
TRANSFER 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
TRANSFER upon the Sale of any other Property.—See CONVEYANCE.			
TRANSFER of Mortgage, Wadset, or other Security.—See MORTGAGE.			
WADSET.—See MORTGAGE.			
WARRANT or ORDER	1	10	0

PART THE FIRST.	Duty.		
	£	s.	d.
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>			
And where the same shall be for the Service of the Navy, Army, or Ordnance	0	12	6
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.			
GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.			
<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</i>			

Status: This is the original version (as it was originally enacted).

PART THE FIRST.	Duty.		
	£	s.	d.
<i>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>			
<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. 11 6., or any other Act or Acts of Parliament now in force relating to the Redemption and Sale of the Land Tax.</i>			
<i>All Transfers of Shares in the Government or Parliamentary Stocks or Funds.</i>			
<i>All Grants, Leases, and other Conveyances and Instruments exempted from Stamp Duty by</i>			

PART THE FIRST.	Duty.		
	£	s.	d.
<i>an Act of the present Session, to improve the Land Revenue of the Crown.</i>			

SCHEDULE—PART THE SECOND:

CONTAINING THE DUTIES ON LAW PROCEEDINGS

Which Duties are to be paid and payable 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*.

	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

Status: This is the original version (as it was originally enacted).

	£	Duty.	
		s.	d.
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	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
COPY (<i>i. e.</i> Office Copy) of any interlocutory Decree or Order, or of any	0	5	0

	Duty.		
	£	s.	d.
definitive Sentence or final Decree, made in any of the said Courts			
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

Status: This is the original version (as it was originally enacted).

	£	Duty.	
		s.	d.
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

	Duty.		
	£	s.	d.
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
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

Status: This is the original version (as it was originally enacted).

	£	Duty.	
		s.	d.
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
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 Officers 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.			
ACTIONS in the Courts of the Lord Mayor and Sheriffs	0	2	6

	Duty.		
	£	s.	d.
of London, 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 Pleint, except where the Debt or Damage claimed or demanded shall not amount to Forty Shillings			
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, 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, sitting 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,	0	1	6

Status: This is the original version (as it was originally enacted).

	Duty.		
	£	s.	d.
where the Debt or Damage, or Thing claimed or demanded, shall be under the Amount or Value of Forty Shillings			
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
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	0	5	0

	£	Duty.	
		s.	d.
or Proceeding before them			
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,	0	1	6

Status: This is the original version (as it was originally enacted).

	Duty.		
	£	s.	d.
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			
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,	0	0	4

SCHEDULE

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	Duty.		
	£	s.	d.
Plea, Replication, Rejoinder, Demurrer, or other Pleading whatsoever, in any Court of Law			
COPY (i.e. 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
COPY (i. e. 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. e. 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, sitting 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. e. Office Copy) of any Decree, Dismission, or Order, made in or by the	0	2	6

Status: This is the original version (as it was originally enacted).

	£	Duty.	
		s.	d.
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			
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

SCHEDULE

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	£	Duty.	
		s.	d.
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
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,	0	10	0

Status: This is the original version (as it was originally enacted).

	£	Duty.	
		s.	d.
<i>for each Part or Indenture</i>			
INQUISITION taken by or before any Sheriff or his Deputy, 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

	£	Duty.	
		s.	d.
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> <i>Except such as shall be made on the Application of any Prisoner or Insolvent Debtors 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>	0	2	6
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

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	£	Duty.	
		s.	d.
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 Nisi Prius	0	10	0
REJOINDER in any Court of Law	0	0	4
REJOINDER 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
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 of 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	0	2	6

	Duty.		
	£	s.	d.
kept by the Clerk of the Rules or other Officer for that Purpose, whether written on One or more Sheets or Leaves			
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>	0	1	0
<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>			
WARRANT, Mandate, or Authority given to any Attorney or Solicitor to commence, carry on,	0	5	0

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	Duty.		
	£	s.	d.
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			
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	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 Supersedeas 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	0	5	0

	Duty.		
	£	s.	d.
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			
IV. PROCEEDINGS in the Courts in <i>Scotland</i> .			
AFFIDAVIT to be filed, read, or used in the Court of Exchequer	0	2	0
DEPOSITION taken in the said Court, or by Commission from the same	0	2	0
DEPOSITION or Depositions, taken by Commission or otherwise, in any Cause or Suit before the Court of Session, or the Commission of Teinds, or the Commissary Court at <i>Edinburgh</i> , or in any Civil Cause before any Inferior Court	0	2	0
<i>Exemptions from the preceding and all other Stamp Duties.</i>			
<i>Depositions taken in any Cause or Suit before any of the said Courts, which</i>			

Status: This is the original version (as it was originally enacted).

	Duty.		
	£	s.	d.
<i>shall be insisted in, at the Instance of the public Prosecutor, for the public Interest, or where the public Revenue is concerned.</i>			
<i>Depositions taken in any Cause or Suit before any Inferior Court, where the Sum or Subject concluded, for shall be under the Value of 51. Sterling, exclusive of Costs.</i>			
SUMMONS, Warrant, Precept, Summary Petition, Complaint, or other original Application, in whatever Form, issuing from or out of or presented to the Court of Session, or Commission of Teinds, or the Court of Exchequer, or High Court of Admiralty, <i>except</i> <i>where the Suit shall</i> <i>be instituted by or at</i> <i>the Instance of the</i> <i>public Prosecutor, for</i> <i>the public Interest,</i> <i>or where the public</i> <i>Revenue is concerned</i>	0	4	0
SUMMONS, Warrant, Precept, Edict, Summary Petition, Complaint, or other original Application, in whatever Form, issuing from or out of or presented to any Court in <i>Scotland</i> (other than the said Courts of Session,	0	2	0

	Duty.		
	£	s.	d.
Commission of Teinds, Exchequer, and High Court of Admiralty, and the Court of Justiciary), where the Matter in dispute shall exceed the Amount or Value of Five Pounds (<i>except as in the last Article</i>)			
WARRANT, Mandate, or Authority given to any Solicitor, Attorney, Agent, or Procurator, to commence, carry on, or defend any Action, Suit, or Prosecution in any Court in <i>Scotland</i> , for the Memorandum or Minute thereof to be entered or filed of Record	0	5	0
<i>V. GENERAL EXEMPTIONS from all Stamp Duties, applicable to England as well as Scotland.</i>			
<i>Warrants, Mandates, or Authorities to commence, carry on, or defend any Actions, Suits, or Prosecutions in any Court whatever, where the Debt, Damage, or Thing claimed or demanded shall not amount to or be of the Value of Forty Shillings.</i>			
<i>Warrants, Mandates, or Authorities to commence, carry</i>			

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	Duty.		
	£	s.	d.
<p><i>on, or defend any Prosecutions or Proceedings upon Indictments, or upon any Information, Suit, Writ, or Process, in the Name of His Majesty, His Heirs or Successors, or at the Instance of the Attorney General, 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.</i></p> <p><i>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.</i></p> <p><i>All Proceedings for or on the Behalf of any Person legally admitted to sue or defend in formd pauper is; and all Proceedings of Courts-martial; and</i></p>			

	£	Duty. s.	d.
<p><i>all Orders, Decrees, and Proceedings of or before any Commissioners of Sewers, and of or in the Stannary Courts in England.</i></p> <p><i>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.</i></p>			

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.

	£	Duty. s.	d.
<p>PROBATE of a Will, or Letters of ADMINISTRATION, to be granted in <i>England</i> ;</p> <p>CONFIRMATION of any Testament, Testamentary or Dative, or Eik thereto, to be expedited in any Commissary Court in <i>Scotland</i> after the 10th Day of <i>October</i> 1808, where the Deceased shall have died before or upon that Day and subsequent to the</p>			

Status: This is the original version (as it was originally enacted).

	Duty.		
	£	s.	d.
10th Day of <i>October</i> 1804 ; 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 <i>October</i> 1808; Where the Estate and Effects for or in respect of which, such Probate, Letters of Administration, Confirmation, or Eik, respectively, shall be granted or expeded, 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
of the Value of 300l. and under the Value of 450l.	8	0	0

SCHEDULE

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	£	Duty.		
		s.	d.	
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 3,500l.	50	0	0	
of the Value of 3,500l. and under the Value of 5,000l.	60	0	0	
of the Value of 5,000l. and under the Value of 7,500l.	75	0	0	
of the Value of 7,500l. and under the Value of 10,000l.	90	0	0	
of the Value of 10,000l. and under the Value of 12,500l.	110	0	0	
of the Value of 12,500l. and under the Value of 15,000l.	135	0	0	
of the Value of 15,000l. and under the Value of 17,500l.	160	0	0	
of the Value of 17,500l. and under the Value of 20,000l.	185	0	0	
of the Value of 20,000l. and under the Value of 25,000l.	210	0	0	

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	£	Duty.	
		s.	d.
of the Value of 25,000l. and under the Value of 30,000l.	260	0	0
of the Value of 30,000l. and under the Value of 35,000l.	310	0	0
of the Value of 35,000l. and under the Value of 40,000l.	360	0	0
of the Value of 40,000l. and under the Value of 45,000l.	410	0	0
of the Value of 45,000l. and under the Value of 50,000l.	460	0	0
of the Value of 50,000l. and under the Value of 60,000l.	550	0	0
of the Value of 60,000l. and under the Value of 70,000l.	650	0	0
of the Value of 70,000l. and under the Value of 80,000l.	750	0	0
of the Value of 80,000l. and under the Value of 90,000l.	850	0	0
of the Value of 90,000l. and under the Value of 100,000l.	950	0	0
of the Value of 100,000l. and under the Value of 125,000l.	1,200	0	0
of the Value of 125,000l. and under the Value of 150,000l.	1,400	0	0
of the Value of 150,000l. and under the Value of 175,000l.	1,600	0	0
of the Value of 175,000l. and under the Value of 200,000l.	2,000	0	0

	Duty.		
	£	s.	d.
of the Value of 200,000l. and under the Value of 250,000l.	2,500	0	0
of the Value of 250,000l. and under the Value of 300,000l.	3,000	0	6
of the Value of 300,000l. and under the Value of 350,000l.	3,500	0	0
of the Value of 350,000l. and under the Value of 400,000l.	4,000	0	6
of the Value of 400,000l. and under the Value of 500,000l.	5,000	0	0
of the Value of 500,000l. or upwards	6,000	0	0
<i>Exemptions :</i>			
<i>Letters of Administration, Probate of Will, 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>			
LEGACIES and SUCCESSIONS to Personal or Moveable Estate upon Intestacy.			
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			

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	£	Duty. s.	d.
<p>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 <i>April</i> 1805, out of his or her Personal or Moveable Estate, and which shall be paid, delivered, retained, satisfied, or discharged after the 10th Day of <i>October</i> 1808 :</p>			
<p>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 <i>April</i> 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,</p>			

	Duty.		
	£	s.	d.
retained, satisfied, or discharged after the 10th Day of <i>October</i> 1808 :			
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 <i>Brother or Sister of the Deceased</i> , a Duty at and after the Rate of Two Pounds and Ten Shillings per Centum on the Amount or Value thereof	{ <i>Per Cent.</i>		
	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 of a <i>Brother or Sister of the Father or Mother of the Deceased</i> , or any Descendant of a <i>Brother or Sister of the Father or Mother of the Deceased</i> , a Duty at and after the Rate of Four Pounds per Centum on the Amount or Value thereof.	{ <i>per Cent.</i>		
	4	0	0
Where any such Legacy, or Residue, or Share of such Residue, shall have	{ <i>per Cent.</i>		

Status: This is the original version (as it was originally enacted).

	Duty.		
	£	s.	d.
<p>been given or have devolved to or for the Benefit of a <i>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</i>, a Duty at and after the Rate of Five Pounds per Centum on the Amount or Value thereof</p>	5	0	0
<p>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 <i>in any other Degree of collateral Consanguinity to the Deceased</i> 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</p>	8	0	0
<p>II. <i>Where the Testator, Testatrix, or Intestate shall have died after the 5th Day of April 1805.</i></p> <p>For every Legacy, specific or pecuniary, or of any other</p>			

	£	Duty. s.	d.
<p>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 <i>April</i> 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 10th Day of <i>October</i> 1808 :</p>			
<p>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 <i>April</i> 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</p>			

Status: This is the original version (as it was originally enacted).

	£	Duty. s.	d.
<p>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 10th Day of <i>October</i> 1808 :</p>			
<p>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 <i>April</i> 1805 (after deducting Debts, Funeral Expences, Legacies, and other Charges first made payable thereout, if any), where such Residue, or Share of Residue, shall amount to 20l. or upwards, and where the same shall be paid, retained, or discharged after the</p>			

	£	Duty. s.	d.
10th Day of <i>October</i> 1808 :			
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 <i>Child of the Deceased, or any Descendant of a Child of the Deceased</i> , 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 <i>Brother or Sister of the Deceased, or any Descendant of a Brother or Sister of the Deceased</i> , a Duty at and after the Rate of Two Pounds and Ten Shillings per Centum on the Amount or Value thereof :	{ per Cent.		
	2	10	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 <i>Brother or Sister of the Father or Mother</i>	{ per Cent.		

Status: This is the original version (as it was originally enacted).

	Duty.		
	£	s.	d.
<p><i>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</i></p>	4	0	0
<p>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 <i>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</i>, a Duty at and after the Rate of Five Pounds per Centum on the Amount or Value thereof</p>	5	0	0
<p>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 <i>in any other Degree of collateral Consanguinity to the Deceased</i> than is above described, or to or for the Benefit of any Stranger in Blood to the Deceased, a</p>			

	£	Duty. s.	d.
Duty at and after the Rate of Ten Pounds per Centum on the Amount or Value thereof	10	0	0
<p>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.</p> <p><i>Exemptions.</i></p> <p><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></p> <p><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 publick Bodies, from the Payment of Duty.</i></p>			