



# Stamp Act 1815

## CHAPTER 184

### STAMP ACT 1815

Repeal of Duties granted by 48 G. 3. c. 149. ;  
and of Duties on Pawnbrokers Licences ;  
and of Duties on Policies of Insurance against Fire in West Indies, &c. ;  
and of the Percentage Duty on Insurances against Fire granted by 44 G.  
3. c. 98. ;  
except all Arrears.

- II Duties specified in Schedule annexed to be levied.
- III Duties to be under the Management of Commissioners of Stamps, who are to provide Stamps, &c.
- IV Old Stamps may be used to denote new Duties, and Two or more Stamps to denote One Duty till single Stamp provided. Stamps bearing the Name of any Instrument not to be used for any other.
- V Paper, &c. stamped with former Duties may be used for Instruments charged with new Duties of same Amount. Except Stamps bearing the Name of the Instrument.
- VI Stamped Paper, &c. rendered useless by this Act may be exchanged or have additional Stamps.
- VII Forgery of Stamps, &c. Felony.
- VIII Powers and Provisions of former Acts to extend to this Act.
- IX Provisions of former Acts respecting Agreements to be applied only to those charged, with 11.
- X Instruments having wrong Stamps, but of sufficient Value, to be valid. Exceptions.
- XI Penalty for making, accepting, or paying Bills of Exchange, &c. not duly stamped, 50l.
- XII Penalty for post-dating Bills of Exchange, &c, 100l.

*Status: This is the original version (as it was originally enacted).*

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- XIII Penalty for issuing unstamped Drafts on Bankers, without specifying the Place where issued, or if post-dated, 100l. Penalty for receiving such Drafts, 20l.; and on Bankers for paying them, 100l., &c.
- XIV Promissory Notes to Bearer, on Demand, not exceeding 100l., may be reissued by the original Makers without further Duty.
- XV Such Notes not liable to further Duty, though reissued by certain Persons not strictly the original Makers.
- XVI Notes re-issuable under 48 or 53 G.3 to continue re-issuable till End of Three Years from the Date. Penalty on Frauds, 50l.
- XVII Notes with printed Dates prior to Aug. 31, 1813, to be re-issuable till Aug. 31, 1816. Issuing Notes with such printed Dates for the first Time after Aug. 31, 1815, Penalty, 50l.
- XVIII Penalty on issuing Notes in future with printed Dates, 5l.
- XIX Notes re-issuable for a limited Period to be cancelled on Payment afterwards; and Notes not re-issuable to be cancelled immediately on Payment. Penalty for re-issuing Notes, &c. contrary to Law, and for not cancelling them, 50l. Penalty for taking Notes, &c. re-issued contrary to Law, 20l.
- XX Notes and Bills of the Bank of England exempted from Stamp Duty.
- XXI Bank of England to pay a Composition for the Duties on their Bills and Notes.
- XXII A new Composition to be made when the Bank resume Cash Payments.
- XXIII The Bank and Royal Bank of Scotland, and British Linen Company, may issue small Notes on unstamped Paper, accounting for the Duties.
- XXIV Re-issuable Notes not to be issued by Bankers or others, without a Licence. Regulation respecting Licences.
- XXV No Banker to take out more than Four Licences for any Number of Towns in Scotland.
- XXVI Several Towns in England may be included in One Licence, In certain Cases.
- XXVII Persons applying for Licences to deliver Specimens of their Notes. Penalty for issuing Notes without Licence, 100l.
- XXVIII Licences to continue in force notwithstanding Alteration in Partnerships.
- XXIX Promissory Notes made out of Great Britain not to be negotiable unless stamped. Penalty on circulating such Notes, &c., 20l. for each.
- XXX Conveyances of Property contracted to be sold before April 12, 1808, exempted from ad valorem Duty.
- XXXI Releases and Conveyances of Annuities, &c. exempted from the ad valorem Duty on the Repurchase.
- XXXII The Duty on Fire Insurances to be collected by the Companies undertaking same.
- XXXIII Quarterly Accounts to be rendered by Insurance Companies, containing certain Particulars.
- XXXIV Insurance Companies may make up the Accounts to their own Quarter Days.
- XXXV Country Insurance Companies to transmit Accounts immediately to the Commissioners of Stamps, if required.
- XXXVI Allowance to the Insurance Companies for collecting Duties.
- XXXVII Penalty for not proving Wills, or taking Letters of Administration, within a given Time, 100l. and 10 per Cent, on the Duty.
- XXXVIII Ecclesiastical Courts not to grant Probates or Letters of Administration, without Affidavit of the Value of Effects.

- XXXIX Affidavits to be free of Stamp Duty, and to be transmitted to Commissioners of Stamps. Penalty for Neglect, 50l.
- XL Provision for the Case of too high a Stamp Duty being, paid on Probates, &c.
- XLI Provision for the Case of too little Stamp Duty being paid on Probates, &c.
- XLII Administrator to give the proper Security before Administration is duly stamped.
- XLIII Penalty on Executors, &c. not paying the full Duty on Probates, &c. in a given Time after Discovery of too little paid at first, 100l. and 10 per Cent, on the Duty wanting.
- XLIV Ecclesiastical Courts not to take Surrenders of Probates, &c. on the Ground only of wrong Duty paid thereon.
- XLV Commissioners of Stamps may give Credit for the Duty on Probates and Letters of Administration in certain Cases.
- XLVI Commissioners may extend the Credit, if necessary.
- XLVII Probate or letters of Administration stamped on Credit to be deposited with the Commissioners.
- XLVIII Duty for which Credit shall be given to be a Debt to the Crown.
- XLIX Provision for the Case of Letters of Administration de bonis non taken out before Payment of the Duty for which Credit shall be given.
  - L Directions concerning Affidavits by Executors, &c. residing out of England relating to Trust Property.
  - LI A Return of Duty on Probates, &c. to be made in respect of Debts if claimed in Three Tears.
  - LII Affidavits relating to Stamp Duties, if no express Provision, to be made before Commissioners, &c.
  - LIII Penalty for Perjury.
  - LIV Exempting Ginger and Peppermint Lozenges and other Confectionery from Stamps, unless avowedly sold as Medicines.
  - LV The Duties to be paid to the Receiver General, and by him into the Exchequer.

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The SCHEDULE to which this Act refers.

SCHEDULE —  
SCHEDULE; PART — CONTAINING THE DUTIES ON LAW PROCEEDINGS.  
THE SECOND

*IV.—PROCEEDINGS IN THE COURTS IN SCOTLAND.*

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

SCHEDULE;—PART  
THE THIRD.