



Common Law Procedure Act 1854

1854 CHAPTER 125

XXIX Officer of the Court to receive the Duty and Penalty.

Such Officer of the Court shall, upon Payment to him of the whole or (as the Case may be) of the Deficiency of the Stamp Duty payable upon or in respect of such Document, and of the Penalty required by Statute, and of the additional Penalty of One Pound, give a Receipt for the Amount of the Duty or Deficiency which the Judge shall determine to be payable, and also of the Penalty, and thereupon such Document shall be admissible in Evidence, saving all just Exceptions on other Grounds; and an Entry of the Fact of such Payment and of the Amount thereof shall be made in a Book kept by such Officer; and such Officer shall, at the End of each Sittings or Assizes (as the Case may be), duly make a "Return to the Commissioners of the Inland Revenue of the Monies, if any, which he has so received by way of Duty or Penalty, distinguishing between such Monies, and stating the Name of the Cause and of the Parties from whom he received such Monies, and the Date, if any, and Description of the Document for the Purpose of identifying the same; and he shall pay over the said Monies to the Receiver General of the Inland Revenue, or to such Person as the said Commissioners shall appoint or authorize to receive the same; and in case such Officer shall neglect or refuse to furnish such Account, or to pay over any of the Monies so received by him as aforesaid, he shall be liable to be proceeded against in the Manner directed by the Eighth Section of an Act passed in the Session of Parliament holden in the Thirteenth and Fourteenth Years of the Reign of Her present Majesty, intituled *An Act to repeal certain Stamp Duties, and to grant others in lieu thereof, and to amend the Laws relating to the Stamp Duties*; and the said Commissioners shall, upon Request, and Production of the Receipt herein-before mentioned, cause such Documents to be stamped with the proper Stamp or Stamps in respect of the Sums so paid as aforesaid: Provided always, that the aforesaid Enactment shall not extend to any Document which cannot now be stamped after the Execution thereof on Payment of the Duty and a Penalty.