



Probate and Legacy Duties Act 1808

1808 CHAPTER 149

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.