



Probate and Legacy Duties Act 1808

1808 CHAPTER 149

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.