



ANNO QUINTO & SEXTO

VICTORIÆ REGINÆ.

C A P. LXXXII.

An Act to assimilate the Stamp Duties in *Great Britain and Ireland*, and to make Regulations for collecting and managing the same, until the Tenth Day of *October* One thousand eight hundred and forty-five. [5th August 1842.]

Most Gracious Sovereign,

WHEREAS it is expedient to assimilate the Stamp Duties in *Great Britain and Ireland*, and for that Purpose to repeal certain of the Stamp Duties now payable in *Ireland*, and to grant others in lieu thereof, towards raising the necessary Supplies to defray Your Majesty's public Expences, and making an Addition to the public Revenue: We, Your Majesty's most dutiful and loyal Subjects, have therefore freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned, and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen'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, That from and after the Commencement of this Act the Duties granted and made payable upon Gold and Silver Plate wrought, made, or manufactured in *Ireland*, by an Act passed in the Forty-seventh Year of the Reign of King *George* the Third, intituled *An Act to grant to His Majesty certain Inland Duties of* Repeal of Duties on Gold and Silver Plate granted by 47 G. 3. c. 18;

Excise and Taxes in Ireland, and to allow certain Drawbacks in respect thereof, in lieu of former Duties of Excise, Taxes, and Drawbacks; and the Duties granted and made payable upon or in respect of Licences to Persons to sell or make Gold or Silver Plate in Ireland by an Act passed in the Fifty-fifth Year of the said King's Reign, intituled An Act to grant certain Duties of Excise upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in Exciseable Commodities, in Ireland, in lieu of the Stamp Duties payable upon such Licences; and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences; and to discourage the immoderate Use of Spirituous Liquors, in Ireland; and also all the Duties now payable in Ireland granted by an Act passed in the Fifty-sixth Year of the said King's Reign, intituled An Act to repeal the several Stamp Duties in Ireland, and also several Acts for the Collection and Management of the said Duties, and to grant new Stamp Duties in lieu thereof; and to make more effectual Regulations for collecting and managing the said Duties; and also the Duties upon any Transfer, Assignment, or Reconveyance of any Mortgage in Ireland, and upon certain Promissory Notes issued by the Governor and Company of the Bank of Ireland, or by any Banker or Bankers in Ireland, granted by an Act passed in the Third Year of the Reign of King George the Fourth, intituled An Act to reduce the Stamp Duties on Reconveyances of Mortgages, and in certain other Cases; and to amend an Act of the last Session of Parliament, for removing Doubts as to the Amount of certain Stamp Duties in Great Britain and Ireland respectively; and also the Composition for the Duties on Promissory Notes issued by any Banker or Bankers upon unstamped Paper, granted by an Act passed in the Ninth Year of the Reign of King George the Fourth, intituled An Act to enable Bankers in Ireland to issue certain unstamped Promissory Notes, upon Payment of a Composition in lieu of the Stamp Duties thereon, shall cease and determine, save and except such of the said Duties and Composition for Duties, or so much and such Parts thereof respectively, as shall then have become due or payable, and shall remain in arrear and unpaid, and save and except so much and such Part or 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 then have been paid or have become payable, and save and except also the Duties chargeable under the said Act of the Fifty-sixth Year of the Reign of King George the Third, upon or in respect of any Certificate of having registered a Deputation as a Gamekeeper, and also upon or in respect of any Certificate to authorize any Person not being a Gamekeeper to kill Game in Ireland.

and on Li-
cences to
deal in Plate
granted by
55 G. 3. c. 19;

and on
Deeds, &c.
by 56 G. 3.
c. 56.;

and on
Transfer of
Mortgages,
and on Ban-
kers Notes,
granted by
3 G. 4. c. 117.;

and on Com-
position for
the Duties on
Bankers
Notes
granted by
9 G. 4. c. 80.

New Duties.

On Deeds,
&c. the same
as in England.

II. And be it enacted, That (save and except for or in respect of the Articles, Matters, and Things mentioned or specified in the Schedule to this Act annexed) there shall be granted, raised, levied, collected, and paid, in *Ireland*, unto and for the Use of Her Majesty, Her Heirs and Successors, in lieu of the Duties and Composition for Duties hereby repealed, the several Sums of Money, and Duties and Composition for Duties, following; (that is to say,) for and in respect of the several Instruments, Articles, Matters, and Things mentioned, enumerated

enumerated, and described, *mutatis mutandis*, in the Schedule to an Act passed in the Fifty-fifth Year of the Reign of King George the Third, intituled *An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in Great Britain; and for granting other Duties in lieu thereof*, (except those standing under the Head of Exemptions,) or for or in respect of all Instruments, Articles, Matters, and Things of the like Nature, Kind, and Description, respectively, in *Ireland*, or of the Vellum, Parchment, or Paper upon which such Instruments, Articles, Matters, and Things, or any of them, shall be written or printed, such and the like Duties as by or under the said last-mentioned Act, or by or under any subsequent Act, are now payable in *England* for or in respect of the said Instruments, Articles, Matters, and Things respectively mentioned, enumerated, and described in the said Schedule to the said Act of the Fifty-fifth Year of the Reign of King George the Third annexed; or for or in respect of the Vellum, Parchment, or Paper whereon such Instruments, Articles, Matters, or Things respectively are written or printed; and also for and in respect of Plate of Gold and Silver made or wrought in *Ireland*, the several Duties or Sums of Money respectively by another Act passed in the Fifty-fifth Year of the Reign of King George the Third, intituled *An Act for repealing the Stamp Office Duties on Advertisements, Almanacks, Newspapers, Gold and Silver Plate, Stage Coaches, and Licences for keeping Stage Coaches, now payable in Great Britain; and for granting new Duties in lieu thereof*, granted for or in respect of Plate of Gold and Silver respectively made or wrought in *Great Britain*; and also for or in respect of Licences to Persons to sell or make Gold or Silver Plate in *Ireland*, the several Duties or Sums of Money respectively by an Act passed in the Forty-third Year of the Reign of King George the Third, intituled *An Act to repeal the Duties of Excise payable in Great Britain, and to grant other Duties in lieu thereof*, granted for and upon Licences to Persons trading in, vending, or selling Gold or Silver Plate; and also for and in respect of the Promissory Notes on unstamped Paper issued by any licensed Banker in *Ireland*, or such Notes of such Banker in Circulation, the same Composition as is payable by Bankers in *England* in pursuance of an Act passed in the Ninth Year of the Reign of King George the Fourth, intituled *An Act to enable Bankers in England to issue certain unstamped Promissory Notes and Bills of Exchange, upon Payment of a Composition in lieu of the Stamp Duties thereon*; and that the said Schedule annexed to the said first-mentioned Act passed in the Fifty-fifth Year of the Reign of King George the Third shall, for the Purposes of this Act, be read and taken and considered as if the same was annexed to and was a Part of this Act, and all the Instruments, Articles, Matters, and Things (except as aforesaid) therein mentioned, enumerated, and described respectively were, *mutatis mutandis*, mentioned, enumerated, and described as Instruments, Articles, Matters, and Things in or relating to *Ireland*, and not in or relating to *Great Britain* or *England*; and that wherever in the said Schedule the Words "United Kingdom," "United Kingdom of *Great Britain* and *Ireland*," "in *Great Britain*," "in

granted by
55 G. 3. c. 184.

On Gold and
Silver Plate
the same as
by 55 G. 3.
c. 185.

On Licences
to deal in
Plate the
same as by
43 G. 3. c. 69.

On Composi-
tion for Bank-
ers. Notes the
same as by
9 G. 4. c. 23.

The Duties on Fire Insurance to be charged on Policies granted by Persons licensed in Ireland.

Exceptions not to extend to Bills or Notes of the Bank of Ireland.

Where any of the Duties in England have been repealed, the same not to be charged in Ireland; and where new Duties granted in lieu, the same to be payable in Ireland.

“ in *England*,” “ at *Westminster*,” or “ in *Doctors Commons*,” are used, the Word “ *Ireland*,” or the Words “ in *Ireland*,” as the Case may be or require, shall be substituted and read in lieu thereof, save and except where any of such Words in the said Schedule shall be consistent with the Object and true Intent and Meaning of this Act, and shall be applicable to the Purposes thereof: Provided always, that the Duties on Policies of Insurance from Loss or Damage by Fire, and the yearly Per-centage Duties for and in respect of such Insurances, not expressly exempted from Duty, shall be charged and paid respectively upon and for and in respect of all such Policies and such Insurances in *Ireland* as shall or may be granted and made by any Person licensed, or who ought to be licensed, in pursuance of any Act of Parliament for that Purpose, and upon and for and in respect of all and every Policy and Insurance respectively that can or may and shall be lawfully granted or made in *Ireland* by any Corporation, Company, or Person, whether licensed or not: Provided always, that where any Deed or other Instrument mentioned or described in the said Schedule, or in the said Act passed in the Third Year of the Reign of King *George* the Fourth, is declared to be exempt from *ad valorem* Duty, by reason of the Payment for or in respect of any other Deed or Instrument of any *ad valorem* Duty specified in the said Schedule, or granted by any former Act, such Exemption shall be deemed to extend in like Manner to all Deeds and Instruments of the same Description executed after the Commencement of this Act, in all Cases where any *ad valorem* Duty of the like Kind respectively granted by the said Act passed in the Fifty-sixth Year of the Reign of King *George* the Third, or any Act in that Behalf therein mentioned, or this Act, shall have been paid for or in respect of any such other Deed or Instrument: Provided also, that in the Cases of Sub-sales mentioned in the said Schedule under the Head “ Conveyance,” the Sub-purchasers, and the Persons immediately selling to them, shall be deemed and taken to be Purchasers and Sellers within the Intent and Meaning of the Provisions and Regulations of the said Act passed in the Fifty-sixth Year of the Reign of King *George* the Third: Provided also, that nothing herein or in the said Schedule contained shall exempt, or be deemed to exempt, from any of the Duties hereby charged, any of the Bills or Promissory Notes of the Bank of *Ireland*, except under or by virtue of any Contract or Agreement authorized by the Laws in force to be made between the Governor and Company of the said Bank and the Commissioners of Her Majesty’s Treasury in that Behalf: Provided also, that nothing in this Act contained shall be deemed or construed to make payable in *Ireland* any of the Duties or Sums of Money specified and set forth in the said Schedule annexed to the said Act of the Fifty-fifth Year of the Reign of King *George* the Third, which shall have been repealed, or shall have ceased to be payable in *England*; and that in all Cases where any of the said Duties have been repealed, and any reduced or other Duties have been granted and are now payable in lieu thereof, under or by virtue of any subsequent Act, such last-mentioned Duties shall be deemed to be and shall be the Duties payable and to be paid in *Ireland* for and in respect of the Articles, Matters, and Things to which the same shall respectively relate: Provided also, that the Releases and other Conveyances of Annuities
or

or Rent-charges made in the original Grant thereof subject to be redeemed or re-purchased, shall on the Re-conveyance thereof be exempted from the *ad valorem* Duty imposed on Conveyances on the Sale of Property by the said Act of the Fifty-fifth Year of the Reign of King *George* the Third, and the said Schedule thereto annexed, and shall be charged only with the ordinary Duty on Deeds or Instruments of the like Kind not upon a Sale.

Releases and Conveyances of Annuities, &c. exempted from *ad valorem* Duty on Re-purchase.

III. Provided always, and be it enacted, That Indentures or other Instruments of Apprenticeship in *Ireland*, where there shall be no such Consideration as in the Schedule to the said Act of the Fifty-fifth Year of the Reign of King *George* the Third is mentioned, exceeding in Amount or Value the Sum of Ten Pounds, moving to the Master or Mistress, and all Assignments of such Indentures as aforesaid, provided there shall be no such Consideration exceeding the Amount or Value aforesaid moving to the new Master or Mistress, shall be exempt from all Stamp Duty: Provided always, that nothing herein contained shall extend or be construed to extend to exempt from Stamp Duty any Articles of Clerkship to Attornies or others, which are specifically charged in the said Schedule.

Indentures of Apprenticeship, where the Premium does not exceed 10*l.*, exempted from Stamp Duty.

IV. Provided also, and be it enacted, That no Licence for Marriage in *Ireland*, if not special, shall be liable to any Stamp Duty.

Marriage Licences exempt, if not special.

V. And be it enacted, That so much of an Act passed in the Fifth and Sixth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to alter certain Duties of Stamps and Taxes, and to regulate the Collection thereof*, as exempts from Stamp Duty all Deeds, Bonds, Agreements, or other Instruments made and executed in *Ireland*, whereby any Person or Persons shall become bound or agree to submit any Matter in dispute to Arbitration, and also all Awards made in pursuance of any such Submission as aforesaid, shall be and the same is hereby repealed, so far as relates to any such Submission as aforesaid, and to any Award thereupon, where the Matter in dispute shall be of the Amount or Value of Twenty Pounds or upwards.

Exemption of Arbitration Agreements and Awards granted by 5 & 6 W. 4. c. 64. s. 1. limited to Cases where the Matter in dispute is under 20*l.*

VI. And be it enacted, That from and after the Commencement of this Act, in lieu and instead of certain other of the Duties by this Act repealed, there shall be granted, raised, levied, collected, and paid, in *Ireland*, unto and for the Use of Her Majesty, Her Heirs and Successors, for and in respect of the several Instruments, Articles, Matters, and Things mentioned, enumerated, and described in the Schedule to this Act annexed, (except those standing under the Head of "Exemptions,") the several Sums of Money and Duties respectively inserted, described, and set forth in Words and Figures against the same respectively in the said Schedule; and that the said Schedule, and every Clause, Regulation, Matter, and Thing therein respectively contained, shall be deemed, taken, and considered as Part of this Act.

Duties granted as specified in Schedule annexed.

VII. And be it enacted, That all the several Duties and Composition for Duties by this Act granted and made payable shall be under

Duties shall be under Manage-

ment of
Commis-
sioners of
Stamps and
Taxes, and
be carried to
the Conso-
lidated Fund.
Salaries and
Charges in-
cidental to
levying the
Duties to be
paid there-
out.

The present
Discounts,
&c. to be
allowed.

Accounts of
Part of cer-
tain Duties
on the Ad-
mission of
Students to
the Inns of
Court, &c. to
be kept se-
parate, and
such Part
paid over to
the Trea-
surer.

Commis-
sioners to
provide Dies
for denoting
the Duties.

the Care and Management of the Commissioners of Stamps and Taxes for the Time being, and the said Duties shall be denominated and deemed to be Stamp Duties, and, except as herein-after is mentioned, all Monies to arise from such Duties and Composition for Duties shall be paid into the Receipt of Her Majesty's Exchequer in *Dublin*, and be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain and Ireland*: Provided always, that it shall be lawful for Her Majesty, Her Heirs and Successors, or for the Commissioners of Her Majesty's Treasury, out of the Duties arising by this Act or any other Act relating to Stamp Duties, to cause such Sums of Money to be expended and paid from Time to Time, for Salaries or other incidental Charges, as shall be necessary in and for the collecting and managing of all such Duties: Provided always, that such and the like Discounts or Allowances and Drawbacks as are now authorized by Law to be made, allowed, or paid in *England*, in respect of the Stamp Duties aforesaid, or any of them, in force there, shall, so far as the same shall be applicable, be made, allowed, and paid in *Ireland* in respect of the Duties by this Act granted: Provided also, that all such Duties, Discounts, Allowances, and Drawbacks, and all Sums of Money, in respect or by or according to the Amount whereof the same are imposed or directed to be ascertained, shall be paid and payable, and be deemed and taken to be, and shall be computed, in the Currency of the United Kingdom.

VIII. And be it enacted, That the Commissioners of Stamps and Taxes shall cause to be kept a distinct Account of the Sum of Ten Pounds, Part of the Duty of Twenty-five Pounds hereby granted on the Admission of any Student into the Society of *King's Inns*, and of Fifty Pounds on the Admission of any Person to the Degree of a Barrister in the Inns of Court, and of the Sum of Fourteen Pounds, Part of the Duty of One hundred and twenty Pounds also hereby granted upon the Indenture or Articles binding an Apprentice or a Clerk to an Attorney, and that the Receiver General of Stamp Duties shall pay the same at the Receipt of Her Majesty's Exchequer in *Ireland*, and the Commissioners of Her Majesty's Treasury for the Time being shall cause the said respective Parts of the said respective Duties of Twenty-five Pounds, and Fifty Pounds, and One hundred and twenty Pounds, to be paid to the Treasurer of the said Society of *King's Inns*, to be applied by him in such Manner as shall be directed by the said Society.

IX. And be it enacted, That the Commissioners of Stamps and Taxes shall from Time to Time provide proper and sufficient Stamps or Dies for expressing and denoting the several Duties hereby granted, or the Amount thereof, in the Case of Per-centage Duties, (except those on Legacies and Successions to Personal Estate, and the yearly Duties on Fire Insurances,) upon the Vellum, Parchment, or Paper chargeable therewith, and for expressing and denoting the Rate *per Centum* of the Legacy Duties upon the Receipts and Discharges to be given for Legacies and Shares of Personal Estate, and for otherwise denoting or testifying the Payment of any Duty or Duties hereby granted; and it shall be lawful for the said Commissioners to alter and renew such Stamps or Dies from Time to Time

as Occasion shall require, and to destroy or efface all or any Dies which shall be or become useless or unnecessary; and it shall also be lawful for the said Commissioners to use any Stamps or Dies at any Time heretofore provided to denote any former Duties in *Ireland*, for the Purpose of expressing and denoting any of the Duties granted by this Act of the same Amount, and also to use Two or more Stamps or Dies for the Purpose of denoting the Amount of any One Duty, as Occasion may require: Provided always, that no Die appropriated to denote the Duty charged on any particular Description of Deed or Instrument, by bearing the Name of such Deed or Instrument on the Face thereof, shall be used for denoting any Duty on any other Instrument, or, if so used, the same shall be of no avail.

X. And be it enacted, That all the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties, in force in *Ireland* at the Time of the passing of this Act, and contained in or imposed by the several Acts of Parliament relating to the Duties hereby repealed, and the several Acts relating to any prior Duties of the same Kind or Description, shall be of full Force and Effect with respect to the Duties hereby granted, and to the Vellum, Parchment, and Paper, Instruments, Matters, and Things, charged or chargeable therewith, as far as the same are or shall be applicable in all Cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in execution, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, for the raising, levying, collecting, paying, accounting for, and securing of the said Duties hereby granted, and for the preventing, detecting, and punishing of all Frauds, Forgeries, and other Offences relating thereto, 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.

XI. And be it enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to issue any Vellum, Parchment, or Paper, which shall have been stamped for denoting any Stamp Duty granted or payable in *Ireland* by or under any Act in force immediately before the passing of this Act, to be used for any Deed or Instrument hereby charged with any Duty or Duties of the same Amount, and to cause any such Vellum, Parchment, or Paper to be stamped with any additional Stamp or Stamps, and thereupon to issue the same to be used for any Deed or Instrument charged with the Amount of Duty denoted by the Stamps impressed on such Vellum, Parchment, or Paper; and it shall be lawful for all Persons having in their Possession any Vellum, Parchment, or Paper, having any Stamp thereon denoting any Duty granted or payable by or under any such Act as aforesaid, and not already made use of, to use the same for any Deed or Instrument charged or chargeable by this Act with any Stamp Duty of the same Amount; provided that no Vellum, Parchment, or Paper bearing a Stamp appropriated by Name to any particular Description of Deed or Instrument shall be used or applied for any Purpose other than that to which such Stamp shall be so appropriated, or if so used the same shall be of no avail; and it shall also be lawful for all Persons having in their Possession any stamped Vellum, Parchment, or Paper

Powers and Provisions of former Acts to extend to this Act.

Paper stamped for Duties granted by former Acts may be used for Deeds or Instruments requiring Stamps of like Amount under this Act.

Stamped Paper, &c. not rendered

useless by this Act may be exchanged, or have additional Stamps, as herein mentioned.

not made use of, and which by the Operation of this Act shall have been or shall be rendered useless or inapplicable for the Purposes for which the same was originally designed, to send the same to the Head Office for Stamps in *Dublin*, at any Time within Twelve Calendar Months next after the Commencement of this Act; and it shall be lawful for the Commissioners of Stamps and Taxes, or for any authorized Officer of Stamp Duties, to cause the Stamps upon such Vellum, Parchment, or Paper to be cancelled, and to deliver out in lieu thereof other Stamps of equal Value in the whole to the Stamps so cancelled, or otherwise, at their Discretion, to cause such Vellum, Parchment, or Paper to be stamped with any additional Stamp or Stamps, so as to make up the full Amount of the Duty charged by this Act, on Payment of the Duty denoted by such additional Stamps.

The Penalty payable on stamping any Deed, &c. to be the same in Ireland as in England.

XII. And whereas the Penalties payable on stamping Deeds and Instruments chargeable with Stamp Duty in *Ireland* are in many Cases of greater Amount than such as are payable in *England* in Cases of the like Kind, and it is expedient that they should be of equal Amount in all Cases; be it therefore enacted, That in every Case where a Penalty is now by Law payable in *Ireland* on stamping any Deed or Instrument of any Description, such Penalty shall, from and after the Commencement of this Act, be in Amount the same as any Penalty or Penalties by Law payable in *England* on stamping any Deed or Instrument of the like Description, in lieu and instead of the Penalty or Penalties in that Behalf now payable in *Ireland*; any thing herein-before or in any other Act contained to the contrary thereof in anywise notwithstanding.

All Bonds, &c. for securing the Payment of former Duties to remain in force in respect of the new Duties.

XIII. And be it enacted, That all Bonds and Securities made or given by any Officer or other Person whatever before the passing of this Act, for the duly accounting for or paying any Duty or Duties by this Act repealed, or any Composition in lieu thereof by this Act also repealed, or otherwise relating thereto respectively, shall remain and continue in full Force and Effect for securing the due accounting for and Payment of the Duties and Compositions of the same Kind and Description respectively by this Act granted or imposed in lieu of the Duties and Compositions hereby repealed; and mentioned or referred to in such Bonds or Securities respectively, as well as any of such last-mentioned Duties and Compositions in respect whereof such Bonds and Securities shall have been made or given, which shall have accrued or been received, or shall hereafter accrue or be received; and such Bonds and Securities respectively shall be deemed to have been made and given in relation to such new Duties and Compositions, as well as to the former Duties and Compositions: Provided nevertheless, that it shall be lawful for the Commissioners of Stamps and Taxes, or their proper Officer, at any Time, if they or he shall think proper, and from Time to Time as often as they or he shall think fit, to require any Person who may have given any such Bond or Security to make and execute or give a fresh Bond or Security of the like Kind or Description in respect of the Duties or Compositions by this Act granted, under the like Pains, Penalties, Forfeitures, and Disabilities for any Refusal to make and execute or give such fresh Bond or Security as are contained in any Act under

New Bonds may be required.

or

or by virtue of or in compliance with which any such former Bond or Security may have been given.

XIV. And be it enacted, That nothing in this Act contained shall be deemed or construed to revoke or annul any Certificate or Licence which, before the Commencement of this Act, shall have been granted to any Person to practise any Profession, or to use or exercise any Trade, Business, Occupation, or Calling, but that every such Certificate and Licence respectively which shall be unexpired and in force at the Time of the Commencement of this Act shall remain and continue in full Force and Operation until the Expiration thereof by Effluxion of Time; any thing in this Act contained to the contrary notwithstanding.

Certificates and Licences to continue in force.

XV. And be it enacted, That every Person who shall act as a Notary Public in *Ireland* shall annually, before he shall so act, deliver or cause to be delivered to the proper Officer at the Stamp Office in *Dublin* a Paper or Note in Writing containing the Name and usual Place of Residence of such Person, and stating whether he has been admitted or enrolled, or authorized to act or has acted, as a Notary Public Three Years or not; and thereupon, and upon Payment of the Duty which shall then be by Law imposed upon him in respect of such Certificate as is herein mentioned, according to the Place of his Residence, and the Time he shall have been admitted or enrolled, or authorized to act or has acted, as a Notary Public, as stated in such Paper or Note, every such Person shall be entitled to a Certificate, duly stamped, to denote the Payment of the said Duty by him, describing him in such Certificate according to the Description contained in the said Note so given in by him, which Certificate the Commissioners of Stamps and Taxes, or their proper Officer, shall cause to be forthwith issued under the Hand of such Officer, in such Manner and Form as the said Commissioners shall devise; and every such Certificate shall bear Date on the Day on which the same shall be issued, and shall be in force from such Day until the Twenty-fifth Day of *March* next following; and if any Person required by this Act to obtain such annual Certificate as aforesaid shall, after the Twenty-fifth Day of *March* One thousand eight hundred and forty-three, act as a Notary Public, or do or perform any notarial Act whatever, without having obtained and having such Certificate then in force, he shall forfeit for every such Offence the Sum of Fifty Pounds, and be incapable of maintaining any Action or Suit in any Court of Law or Equity for the Recovery of any Fee, Reward, or Disbursement on account of any Business done by him as a Notary Public without having such Certificate.

Every Notary Public in *Ireland* to deliver a Note containing his Place of Abode, &c. to the Stamp Office in *Dublin*, and take out a Certificate yearly.

Penalty for acting without a Certificate, 50*l*.

XVI. And be it enacted, That if any Notary Public, or any Attorney, Solicitor, Proctor, Agent, or Procurator, or any Sworn Clerk, Clerk in Court, or other Clerk or Officer required by Law to take out an annual Certificate, shall deliver in, or cause to be delivered in, to the Commissioners of Stamps and Taxes, or to their Officer, at the Stamp Office in *Dublin*, any Paper or Note in Writing containing a Place of Residence as the Place of his Residence, contrary to the Directions of this Act, or any other Act requiring the same,

Any Notary or Attorney, &c. delivering in a false Note as to his Residence, &c. with Intent to evade the higher Duties, to or forfeit 50*l*.

or which shall not be the true Place of his Residence within the Intent and Meaning of this Act, or containing any Statement, Matter, or Thing which shall not be true, with Intent to evade the Payment of the higher Duty by this Act granted on Certificates to be taken out by Attornies and others, every such Person shall for every such Offence forfeit the Sum of Fifty Pounds: Provided always, that, to prevent Evasion of such higher Duties, if any Person required to obtain any such Certificate shall ordinarily carry on his Business within the City of *Dublin*, or within the Distance of Three Miles therefrom, or shall, for the Space of Forty Days or more in any One Year, reside within the Limits aforesaid, every such Person shall be deemed to be resident within such Limits within the true Intent and Meaning of this Act, and shall be liable to the higher Duties hereby imposed on such Certificates, notwithstanding he may at other Times in such Year reside elsewhere without the Limits aforesaid; and provided that any Certificate taken out by any Person as aforesaid chargeable with or upon Payment of a lower Duty than is hereby required or ought to be paid shall not be deemed to be a Certificate within the Meaning of this or any other Act, but the same shall be null and void.

What shall be deemed a Residence within the Limits requiring the higher Duties.

Commissioners may grant Licences to Pawnbrokers and Appraisers.

No Person to trade as a Pawnbroker, or act as an Appraiser, without Licence.

Date and Continuance of Licences.

Persons trading as Pawnbrokers without Licence to forfeit 50*l.*

Who deemed Pawnbrokers.

Not to extend to Persons who take Interest

XVII. And be it enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, or for any Person duly authorized by them for that Purpose, upon Payment of the Duty by this Act imposed in respect thereof, to grant Licence to any Person to use or exercise the Trade or Business of a Pawnbroker in any City, Town, or Place in *Ireland*, or the Calling or Occupation of an Appraiser in *Ireland*; and it shall not be lawful for any Person whatever, from and after the Commencement of this Act, to use or exercise the Trade or Business of a Pawnbroker, or the Calling or Occupation of an Appraiser, in *Ireland*, without having a Licence in force authorizing him so to do, within the Intent and Meaning of this Act; and every such Licence which shall be granted at any Time after the Thirty-first Day of *July* and before the First Day of *September* in the present or any subsequent Year shall be dated on the First Day of *August* in the Year in which the same shall be granted; and every such Licence which shall be granted at any other Time than last aforesaid shall be dated on the Day on which the same shall be actually granted; and every such Licence, whatever may be the Date thereof, shall have Effect and be in force from the Day of the Date thereof until and upon the Thirty-first Day of *July* then next following, and shall then cease and determine; and if any Person, not having a Licence in force so to do granted under this Act, shall receive or take by way of Pawn, Pledge, or Exchange any Goods or Chattels for the Repayment of Money lent thereon in *Ireland*, he shall forfeit for every such Offence the Sum of Fifty Pounds; and all Persons in *Ireland* who shall receive or take by way of Pawn, Pledge, or Exchange any Goods or Chattels for the Repayment of Money lent thereon shall respectively be deemed Pawnbrokers within the Meaning of this Act, and shall take out a Licence for the same accordingly: Provided always, that nothing herein contained shall extend or be construed to extend to any Person who shall lend Money upon Pawn at any Rate of Interest

not exceeding Five Pounds *per Cent. per Annum* Interest, without taking any further or greater Profit for the Loan or Forbearance of such Money lent on any Pretence whatever.

not exceeding 5l. per Centum per Annum.

XVIII. And be it enacted, That no Pawnbroker or other Person receiving or taking by way of Pawn, Pledge, or Exchange any Goods or Chattels for the Repayment of Money lent thereon, licensed by Authority of this Act, shall by virtue of One Licence keep more than One House, Shop, or other Place for taking in Goods or Chattels to pawn; but for each and every House, Shop, or other Place which any Person shall keep for the Purpose aforesaid, a separate and distinct Licence shall be taken out and paid for by such Pawnbroker or other Person: Provided always, that Persons in Partnership, and carrying on the Trade and Business of a Pawnbroker in One House, Shop, or Tenement only, shall not be obliged to take out more than One Licence in any One Year for the carrying on of such Trade or Business.

Pawnbroker to keep One House only under One Licence.

Partners to take out One Licence only.

XIX. And whereas by an Act passed in the Forty-sixth Year of the Reign of King *George* the Third, intituled *An Act for granting to His Majesty certain Stamp Duties on Appraisements and on Licences to Appraisers in Great Britain*, certain Stamp Duties in *Great Britain* were granted for and upon every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Valuation or Appraisalment, or the Amount of any Valuation or Appraisalment therein mentioned, should be written or set down, and whereon any Licence of any Appraiser should be written, and Provisions were contained therein for securing such Duties; and it is necessary that the like Provisions should be made for securing the Duties by this Act granted in respect of Appraisements or Valuations and of Licences to Appraisers; be it therefore enacted, That all the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains and Penalties, contained in and imposed by the said last-mentioned Act relating to Valuations or Appraisements and Licences to Appraisers in *Great Britain*, and to the Duties thereon respectively, and to Appraisers in *Great Britain*, shall be of full Force and Effect with respect to Appraisements or Valuations and Licences to Appraisers in *Ireland*, and to the Duties thereon respectively by this Act granted, and to the Vellum, Parchment, and Paper charged therewith, and to Appraisers in *Ireland*, as far as the same are or shall be applicable, in all Cases not otherwise provided for by this Act, or by any other Act the Provisions whereof are hereby directed to be observed in relation to the Duties by this Act granted, and shall be observed, applied, enforced, and put in execution for the raising, levying, collecting, and securing of the said Duties on Appraisements and on Licences to Appraisers in *Ireland* hereby granted and otherwise relating thereto, so far as the same shall not be superseded by and 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 such Persons, Duties, Matters, and Things in *Ireland* respectively.

Powers and Provisions of 46G. 3. c. 43., relating to Duties on Appraisements and Licences to Appraisers in Great Britain, to apply to the like Duties in Ireland.

XX. And

Licences to deal in Stamps, and to keep Printing Presses in Ireland, to be permanent.

XX. And whereas the said Commissioners are authorized to grant Licences to Persons to deal in and retail Stamps in *Ireland*, and also to Persons to keep Printing Presses and Types for printing in *Ireland*, all which Licences are required to be taken out annually, and are chargeable with Stamp Duties: And whereas after the passing of this Act the said Duties will cease and be no longer payable, and it is expedient that such Licences hereafter to be granted should not be required to be renewed annually; be it therefore enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, from and after the Commencement of this Act, to grant Licence to any Person to deal in and retail Stamps in *Ireland*, and also Licence to any Person to keep any Printing Presses and Types for printing in *Ireland*, in the like Manner and under the same Terms, Liabilities, Conditions, and Restrictions as they may now grant an annual Licence for any such Purpose as aforesaid; and every such Licence so to be granted shall continue in force until the same shall be revoked and made void, or be surrendered or be determined by the Death of the Party to whom the same shall have been granted; and all the Powers, Provisions, Clauses, Regulations, and Directions, Forfeitures, Pains, and Penalties, contained in any Act or Acts of Parliament, and now in force, relating to any such annual Licences as aforesaid, and to the Persons to whom the same are granted or authorized to be granted, shall be deemed to relate and shall relate to the Licences to be hereafter granted respectively, and to the Persons to whom the same shall be granted, and shall be observed, applied, enforced, and put in execution accordingly, as if such Powers, Provisions, Clauses, Regulations, Directions, Forfeitures, Pains, and Penalties had been herein repeated and specially enacted with reference to such Licences and Persons respectively; provided that it shall be lawful for the said Commissioners, by Notice in Writing, at any Time to revoke, annul, and make void any such Licence as aforesaid.

55G.3.c.101. as to Sea Insurances, recited.

Recited Act in part repealed.

XXI. And whereas under a certain Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, intituled *An Act to regulate the Collection of Stamp Duties on Matters in respect to which Licences may be granted by the Commissioners of Stamps in Ireland*, the Duties which are now payable in *Ireland* to Her Majesty for and in respect of Sea Insurances are not denoted, as in *Great Britain*, by a stamped Impression upon the Policy or other Instrument of Insurance, but are paid in the first instance to the Underwriters or their Agents, and are accounted for by them to Her Majesty at stated Periods in each Year: And whereas it is expedient to alter the Mode of denoting and collecting such Duties, and in lieu thereof to provide as herein-after mentioned; be it therefore enacted, That so much of the said last-recited Act as relates to the Duties upon Sea Insurances, and to the collecting and accounting for the same, shall be and the same is hereby repealed, save as to such of the said Duties as may be then due or unpaid, all which shall be recoverable by the same Ways and Means, and with such and the same Penalties, as if this Act had not been made.

Commissioners to provide

XXII. And be it enacted, That the Commissioners of Stamps and Taxes for the Time being shall, out of the Monies arising from the Duties

Duties under their Care and Management, from Time to Time provide sufficient Quantities of Vellum, Parchment, or Paper adapted for Policies of Sea Insurance, and shall cause to be printed thereon respectively the several Forms for blank Policies of Insurance commonly used, and such other Forms as they may think proper, and the same so printed to be duly stamped for expressing or denoting the Duties by this Act granted, in order that all Her Majesty's subjects may buy the said Forms adapted for Policies of Insurance, respectively stamped with such Rate of Duty as they shall respectively require, of the Officers or Persons employed by the said Commissioners, at the Price of the said Duty marked thereon, without any Charge for such Vellum, Parchment, or Paper, or for printing the same; or, at their Election, may bring to the Head Office for Stamps in *Dublin* any Quantities of their own Vellum, Parchment, or Paper, to be stamped as aforesaid, on Payment of the Duty payable thereon; and the said Officers or Persons employed by the said Commissioners shall and they are hereby required to write or mark thereon the Day, Month, and Year when any such printed Vellum, Parchment, or Paper so stamped shall be delivered by them to be used as aforesaid; and if any Officer or Person employed by the said Commissioners shall wilfully neglect to do or perform any Matter or Thing hereinbefore required with relation to the said Policies of Sea Insurances he shall forfeit the Sum of One hundred Pounds, and shall be liable to be dismissed from his Office: Provided always, that the said Commissioners or Officers as aforesaid shall not be required to provide, at the public Charge, any Vellum or Parchment stamped as aforesaid, where the Sum to be insured thereon shall not amount to Five thousand Pounds or upwards.

stamped Policies of Sea Insurance, which may be purchased;

or Vellum, &c. may be brought and stamped on Payment of Duty;

Penalty on Officers for Neglect.

Policies not to be provided at the public Charge for Insurances under 5,000*l.*

XXIII. And be it enacted, That every Contract or Agreement which shall be made or entered into for any Insurance in respect whereof any Duty is by this Act made payable shall be ingrossed, printed, or written, and shall be deemed and called a Policy of Insurance; and that the Premium, or Consideration in the Nature of a Premium, paid, given, or contracted for upon such Insurance, and the particular Risk or Adventure insured against, together with the Names of the Subscribers and Underwriters, and Sums insured, shall be respectively expressed or specified in or upon such Policy, and, in default thereof, every such Insurance shall be null and void to all Intents and Purposes whatsoever.

Every Contract liable to Duty under this Act to be deemed a Policy of Insurance, and certain Particulars to be expressed therein.

XXIV. And be it enacted, That no Policy of Insurance upon any Ship, or upon any Share or Interest therein, shall be made for any certain Term longer than Twelve Calendar Months, and every Policy which shall be made for any longer Term shall be null and void to all Intents and Purposes.

No Ship Policy to be made for more than a Year.

XXV. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to prohibit the making of any Alteration which may lawfully be made in the Terms or Conditions of any Policy of Insurance duly stamped as aforesaid, after the same shall have been underwritten, or to require any additional Stamp Duty by reason of such Alteration, so that such Alteration

Alterations in the Terms of Policies may be made under certain Restrictions.

ation be made before Notice of the Determination of the Risk originally insured, and the Premium or Consideration originally paid or contracted for shall exceed the Rate of Ten Shillings *per Centum* on the Sum insured, and so that the Thing insured shall remain the Property of the same Person, and so that such Alteration shall not prolong the Term insured beyond the Period allowed by this Act, and so that no additional or further Sum shall be insured by reason or means of such Alteration.

No Insurance available in Law, unless properly stamped;

nor any Vellum, &c. to be stamped after Contract is printed or written thereon.

Policies of mutual Insurance at Sea may be stamped with additional Stamps, if not underwritten to an Amount exceeding the Sum warranted by the former Stamps.

Penalty on Persons making Insurance, &c. unless the Contract be properly stamped;

XXVI. And be it enacted, That no Insurance made or entered into in *Ireland*, in respect whereof any Duty is by this Act made payable, nor any Contract or Agreement for such Insurance as aforesaid, shall be pleaded or given in Evidence in any Court, or admitted in any Court to be good, useful, or available in Law or Equity, unless the Vellum, Parchment, or Paper on which such Insurance shall be ingrossed, printed, or written, shall be duly stamped, as by this Act is directed, to denote the Amount of Duty chargeable thereon, or some higher Amount of Duty; and it shall not be lawful for the said Commissioners, or any of their Officers, to stamp any Vellum, Parchment, or Paper with any Stamp by this Act directed to be used for denoting the said Duty on Sea Insurances at any Time after any such Insurance as aforesaid, or Contract for such Insurance, shall be ingrossed, printed, or written thereon, under any Pretence whatever: Provided always, that it shall be lawful for the said Commissioners or any of their Officers, whenever they shall be thereto required, to stamp with any additional Stamp any Vellum, Parchment, or Paper which may have been previously stamped, upon which any Policy of Insurance, commonly called a Mutual Insurance, may have been ingrossed, printed, or written, whereby divers Persons insure or agree to insure one another, without any Premium or pecuniary Consideration, from any Loss, Damage, or Misfortune that may happen 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, although such Policy may have been previously signed or underwritten by any Person or Number of Persons: Provided always, that at the Time when any such additional Stamp shall be required such Policy shall not have been signed or underwritten to an Amount exceeding the Sum which the Stamp previously impressed thereon will warrant.

XXVII. And be it enacted, That every Person who shall make or effect, or knowingly procure to be made or effected, any Insurance on any Ship or Vessel, or on 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, or shall give or pay, or agree to give or pay, or render himself liable to pay, any Sum of Money, Premium, or Consideration whatever in the Nature of a Premium, for or upon any such Insurance, or shall enter into any Contract or Agreement whatever for any such Insurance, unless the same Insurance, Contract, or Agreement respectively shall be ingrossed, printed, or written on Vellum, Parchment, or Paper duly stamped for denoting the full and proper Duty by Law chargeable

able thereon, shall for every such Offence forfeit the Sum of Five hundred Pounds; and every Broker, Agent, Scrivener, or other Person negotiating or transacting any such Insurance as is hereinbefore mentioned, contrary to the true Intent and Meaning of this Act, or ingrossing, writing, or printing, or causing to be ingrossed, written, or printed, any Agreement for any such Insurance upon Vellum, Parchment, or Paper, before the same Vellum, Parchment, or Paper whereon the same shall be ingrossed, written, or printed shall be so duly stamped as aforesaid, shall also for every such Offence forfeit the Sum of Five hundred Pounds.

and Brokers,
&c. acting
therein, to
forfeit 500*l*.

XXVIII. And be it enacted, That it shall not be lawful for any Broker, Agent, Scrivener, or other Person, transacting, making, or negotiating any such Insurance as aforesaid, to charge or set against his Employer any Sum of Money for Brokerage or Agency, or for his Pains or Labour in transacting, making, or negotiating such Insurance, or ingrossing, writing, or printing the same, or for any Sum of Money expended or paid by way of Premium, or Consideration in the Nature of a Premium, for such Insurance, unless the same shall be ingrossed, written, or printed on Vellum, Parchment, or Paper duly stamped according to the Directions of this Act; and every Sum of Money paid by such Employer on any such Account to any Broker, Agent, Scrivener, or other Person aforesaid, transacting, making, or negotiating any Insurance contrary to this Act, shall be deemed to be paid without Consideration, and shall remain the Property of such Employer, or his Executors, Administrators, or Assigns.

Brokerage,
&c. not a
legal Charge,
unless the
Insurance be
properly
stamped, &c.

XXIX. And be it enacted, That if any Person shall become an Assurer upon, or shall subscribe or underwrite any such Insurance as aforesaid, or shall receive a Contract for any Premium or Consideration for any such Insurance, or shall pay or allow in account, or agree to pay or allow in account, or otherwise, any Sum of Money upon any Loss, Peril, or Contingency relating to any such Insurance, unless such Insurance shall be ingrossed, written, or printed upon Vellum, Parchment, or Paper duly stamped as aforesaid, or if any Person shall be concerned in any fraudulent Contrivance or Device with Intent to evade the Duties by Law chargeable for or in respect of any Policy of Insurance, every such Person shall for every such Offence forfeit the Sum of Five hundred Pounds.

Penalty on
Assurers,
unless In-
surances be
properly
stamped, &c.

XXX. And whereas by an Act passed in the Fifty-fourth Year of the Reign of King *George* the Third, intituled *An Act for better enabling the Commissioners of Stamps to make Allowances for spoiled Stamps on Policies of Insurance in Great Britain, and for preventing Frauds relating thereto*, certain Provisions are made for allowing as spoiled or misused and cancelling the Stamps on Policies of Sea Insurance in *Great Britain* in certain Cases, upon the Terms and Conditions therein mentioned, and it is expedient that the like Provisions should be made in respect of the Stamps on Policies of Sea Insurance in *Ireland*; be it therefore enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled or misused and to cancel Stamps on Policies of Sea Insurance in *Ireland*, in the same

54 Geo 3.
c. 133.

Allowance
of spoiled
Stamps on
Sea Policies
in Ireland

Cases

may be made in the same Cases as in Great Britain.

Provisions of 53 Geo. 3. c. 133. for that Purpose to extend to Ireland.

Bankers Notes may be re-issued as often as thought fit.

The Duty on a Lease for a Year, where the Lease is not executed, shall be denoted upon the Release; and no Lease for a Year to be Evidence, unless the Release be stamped accordingly.

Recital of 56 Geo. 3. c. 56. s. 99. as to Registry of Deeds.

Cases and upon the same Terms and Conditions only as are mentioned and provided in the said last-mentioned Act in respect of Policies of Sea Insurance in *Great Britain*; and for such Purpose, and for the Purpose of preventing Frauds in relation thereto, all and every the Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties contained in the said last-mentioned Act, shall be of full Force and Effect with respect to the Stamps on Policies of Sea Insurance in *Ireland*, as fully and effectually to all Intents and Purposes as if the same had been herein repeated and specially inserted with reference to such last-mentioned Stamps.

XXXI. And be it enacted, That it shall be lawful for any Banker who may by Law issue Promissory Notes for Money payable to the Bearer on Demand, and allowed by Law to be re-issued, to re-issue any such Promissory Notes, made after the Commencement of this Act, and duly stamped with the Duties by this Act granted, from Time to Time after Payment thereof, as often as he shall think fit, without being liable to pay any further Duty in respect thereof, all which Promissory Notes shall be good and valid, and as available in the Law to all Intents and Purposes, as they were upon the first issuing thereof.

XXXII. And be it enacted, That the Duty (except the progressive Duty) by this Act charged for and in respect of any Bargain and Sale or Lease for a Year shall, in every Case where no such Bargain and Sale or Lease shall be actually prepared and executed, be expressed and denoted upon the Release in which any such Bargain and Sale or Lease shall be mentioned or referred to; and no Recital of any Bargain and Sale or Lease for a Year in or upon any Deed of Release, which shall bear Date or be first executed by any Party thereto after the Commencement of this Act, shall be Evidence of any such Bargain and Sale or Lease for a Year having been made or executed, unless and until such Release shall be duly stamped or marked with the Stamp or Mark for expressing or denoting the Duty hereby charged for and in respect of such Bargain and Sale or Lease for a Year (except the progressive Duty), as well as with the Duty or Duties which such Release may be otherwise chargeable with; any thing in any Act or Acts to the contrary thereof in anywise notwithstanding.

XXXIII. And whereas by the said Act passed in the Fifty-sixth Year of the Reign of King *George* the Third it is enacted, that whenever any Deed or Instrument subject to any Stamp Duty shall be delivered for Registry to the Registrar or Deputy Registrar for registering Deeds in *Ireland*, or for Enrolment to any Office of any of the Superior Courts in *Dublin*, or to any Clerk of the Peace or other Person intrusted to enrol Deeds in *Ireland*, such Persons respectively shall examine such Deed, and the Stamp thereon; and if the same shall not be duly stamped such Persons respectively shall not suffer the same to be registered or enrolled, under the Penalty of Fifty Pounds: And whereas it is expedient to make other Provision respecting the Registry or Enrolment of Deeds or Instruments which shall be subject to progressive Duty under this Act;

Act; be it therefore enacted, That before any Deed or Instrument subject to any Stamp Duty in *Ireland* under this Act shall be delivered to the Registrar of Deeds in *Ireland*, or either of the Assistant Registrars, for the Purpose of being registered, or to any Officer of the Superior Courts in *Dublin*, or to any Clerk of the Peace or other Person intrusted to enrol Deeds in *Ireland*, for the Purpose of being enrolled, the Attorney or other Person who shall be employed to draw or prepare such Deed or Instrument, or, if there shall be no such Attorney or other Person so employed, then one of the Parties to such Deed or Instrument, shall write upon some Part of such Deed or Instrument, and sign a Memorandum or Certificate, that the Words contained in such Deed or Instrument are less in Number than a certain Quantity therein specified, either in Gross or in Folios of Seventy-two Words each; and if such Deed or Instrument shall then be stamped with the proper progressive Duty or Duties to which the same may appear to be liable according to such Memorandum or Certificate, it shall be lawful for such Registrar, Assistant Registrar, or Officer, Clerk of the Peace, or other Person, to suffer such Deed or Instrument to be registered or enrolled, notwithstanding the same may in fact contain a greater Quantity of Words than shall be specified in such Memorandum or Certificate; and such Registrar, Assistant Registrar, Officer, Clerk of the Peace, or other Person, shall not be subject or liable to the said Penalty of Fifty Pounds in respect thereof (provided such Deed or Instrument shall be duly stamped in other respects), any thing in the said Act contained to the contrary thereof notwithstanding; and if any Attorney or other Person shall write or sign any Memorandum or Certificate as aforesaid which shall specify any Quantity of Words which shall be less than the Quantity of Words contained in such Deed or Instrument, and in any Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto, with Intent to evade the Payment of any Duty to or with which such Deed or Instrument shall be liable, or charged or chargeable, he shall forfeit for every such Offence the Sum of Fifty Pounds.

The Attorney to write on the Deed a Certificate of the Number of Words therein; and if the same be stamped according thereto, it may be registered.

Penalty for writing false Certificate, 50*l.*

XXXIV. And be it enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their Officers, to stamp or mark any Vellum, Parchment, or Paper upon which any Bill of Lading, or any Charter-party, or any Agreement, Contract, Memorandum, Letter, or other Writing by this Act chargeable with any Duty as a Charter-party, shall be ingrossed, written, or printed under any Pretence whatever, after the same shall be executed or signed by any Party, except as herein is provided; and if any Person shall make or sign any Bill of Lading which shall be ingrossed, printed, or written, or partly ingrossed or written and partly printed, upon Vellum, Parchment, or Paper not duly stamped according to Law, every such Person shall forfeit the Sum of Fifty Pounds: Provided always, that if any Charter-party, or any such Agreement, Contract, Memorandum, Letter, or other Writing chargeable with any Duty as a Charter-party, shall be brought to the Head Office of the said Commissioners in *England* or *Ireland*, or to any of their proper Officers, to be stamped within Fourteen Days after the same shall bear Date, and shall have been executed or signed by the Party thereto who

Bills of Lading and Charter-parties not to be stamped after the signing, except in the Cases specified under Penalty of 50*l.*

Charter-parties may be stamped upon Payment of the Duty or Duty and Penalty within cer-

tain limited
Periods after
the signing
thereof.

shall have first executed or signed the same, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped, upon Payment of the Duty chargeable thereon, without any Penalty; and if the same shall be brought to the said Head Office to be stamped at any Time after the Expiration of such Fourteen Days, and within One Calendar Month after the same shall bear Date, and shall have been first executed or signed as aforesaid, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped, upon Payment of the Duty chargeable thereon, and of the further Sum of Ten Pounds by way of Penalty.

Penalty for
not proving
Wills or
taking out
Letters of
Administra-
tion 100%,
and 10% per
Centum on
the Duty.

XXXV. And for better securing the Duties on Probates of Wills and Letters of Administration by this Act granted; be it enacted, That from and after the Commencement of this Act if any Person shall take possession of and in any Manner administer any Part of the Personal Estate and Effects of any Person deceased, without obtaining Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased within Six Calendar Months after his Decease, or within Two Calendar Months after the Termination of any Suit or Dispute respecting the Will or the Right to Letters of Administration, if there shall be any such, which shall not be ended within Four Calendar Months after the Death of the Deceased, every Person so offending shall forfeit the Sum of One hundred Pounds, and also a further Sum at and after the Rate of Ten Pounds *per Centum* on the Amount of the Stamp Duty payable on the Probate of the Will or Letters of Administration of the Estate and Effects of the Deceased.

Stamp to be
provided for
marking Pro-
bates, &c.,
relating to
any Estate
in respect
whereof
Probate, &c.
shall have
been before
taken out
and the pro-
per Duty
paid thereon.

XXXVI. And be it enacted, That it shall be lawful for the Commissioners of Stamps and Taxes and they are hereby required to provide a Stamp, distinguishable from all other Stamps, for the Purpose of stamping any Piece of Vellum, Parchment, or Paper, whereon any Probate of a Will or Letters of Administration shall be ingrossed, printed, or written in relation to any Estate in respect whereof any former Probate or Letters of Administration shall have been taken out, and the full Amount of the Duties payable thereon by any Act or Acts then in force, according to the full Value of such Estate, shall have been duly paid and discharged; and in every Case where any Probate or Letters of Administration shall have been taken out, duly stamped according to the full Value of the Estate in respect whereof the same shall have been granted, then and in such Case any further or other Probate or Letters of Administration which shall be at any Time thereafter applied for in respect of such Estate shall and may be issued and granted upon any Piece of Vellum, Parchment, or Paper stamped with the Stamp provided by the said Commissioners in pursuance of this Act, for such other Probate or Letters of Administration as aforesaid; and every such other Probate or Letters of Administration, which shall be duly stamped with such Stamp as last aforesaid, shall be as available in the Law, and of the like Force and Effect in all respects whatever, as if the Vellum, Parchment, or Paper whereon the same shall be ingrossed, printed, or written had been duly stamped with the Stamp denoting the full Amount of the Duties payable

payable in respect of the Probate or Letters of Administration taken out on the full Value of such Estate.

XXXVII. And be it enacted, That the Duties by this Act granted on Legacies and on Successions, and on Residues and Shares of Residues, given by the Wills or passing by the Intestacies of Persons deceased, and payable out of their Personal Estate, shall be accounted for, answered, and paid by the Person having or taking the Burden of the Execution of the Will or other testamentary Instrument, or the Administration of the Personal Estate of any Person deceased, upon Retainer for his own Benefit, or for the Benefit of any other Person, of any Legacy, or any Part of any Legacy, or of the Residue of any Personal Estate, or any Part of such Residue, which he shall be entitled so to retain, either in his own Right, or in the Right or for the Benefit of any other Person, and also upon Delivery, Payment, or other Satisfaction or Discharge whatsoever of any Legacy, or any Part of any Legacy, or of the Residue of any Personal Estate, or any Part of such Residue, to which any other Person shall be entitled; and in case any Person, having or taking the Burden of such Execution or Administration as aforesaid, shall retain for his own Benefit, or for the Benefit of any other Person, any Legacy, or any Part of any Legacy, or the Residue of any Personal Estate, or any Part of such Residue, which such Person shall be entitled so to retain, either in his own Right or in the Right or for the Benefit of any other Person, and upon which any Duty shall be chargeable by virtue of this Act, not having first paid such Duty, or shall deliver, pay, or otherwise howsoever satisfy or discharge any Legacy, or any Part of any Legacy, or the Residue of any Personal Estate, or any Part thereof, to which any other Person shall be entitled, and upon which any Duty shall be chargeable by virtue of this Act, having received or deducted the Duty so chargeable, then and in every such Case the Duty which shall be due and payable upon every such Legacy, and Part of Legacy, and Residue, and Part of Residue respectively, and which shall not have been duly paid and satisfied according to the Provisions of this Act, shall be a Debt of such Person having or taking the Burden of such Execution or Administration as aforesaid to Her Majesty, Her Heirs and Successors; and in case any such Person, so having or taking the Burden of such Execution or Administration as aforesaid, shall deliver, pay, or otherwise howsoever satisfy or discharge any such Legacy or Residue, or any Part of any such Legacy or Residue, to or for the Benefit of any Person entitled thereto, without having received or deducted the Duty chargeable thereon (such Duty not having been first duly paid, according to the Provisions herein contained), then and in every such Case such Duty shall be a Debt to Her Majesty, Her Heirs and Successors, both of the Person who shall make such Delivery, Payment, Satisfaction, or Discharge, and of the Person to whom the same shall be made; and that the Duties by this Act granted upon Legacies charged upon or made payable out of any Real Estate, or out of any Monies to arise by the Sale of any Real Estate, or upon Residues, or Parts or Shares of Residues, of any such Monies, shall be accounted for, answered, and paid by the Trustee to whom the Real Estate shall be devised out

Legacy Duty to be paid by Executors or Administrators on retaining or paying Legacies.

If Duty be not paid although deducted by the Executor, the Amount to be a Debt to Her Majesty from Executor.

If not deducted by Executor, the Amount to be a Debt to Her Majesty from both Executor and Legatee.

Trustees to pay Duties on Legacies charged on Real Estate.

out of which the Legacy or Share of any Money arising out of the Sale, Mortgage, or other Disposition of such Real Estate shall be to be paid or satisfied; or if there shall be no Trustee, then by the Person entitled to such Real Estate, subject to any such Legacy, or by the Person empowered or required to pay or satisfy any such Legacy; and the said Duties shall be retained by the Person paying or satisfying any such Legacy or Share of Money, and shall be accounted for, satisfied, and paid, at such Times, in such Manner, and according to such Rules and Regulations as are herein-before specified and prescribed in respect of the Duties granted on Legacies payable out of Personal Estate; and in case the said Duties shall not be paid or satisfied according to the Provisions herein contained, then and in every such Case such Duty shall be a Debt to Her Majesty, Her Heirs and Successors, of and from the Trustee of such Real Estate as aforesaid, or the Person entitled thereto, subject to such Legacy as aforesaid, and also of and from the Person to whom the same shall have been paid, without the Duty chargeable thereon having been first deducted.

In default, the Duty to be a Debt to Her Majesty.

What shall be deemed a Legacy under this Act.

XXXVIII. And be it enacted, That every Gift by any Will or testamentary Instrument of any deceased Person, which, by virtue of any such Will or testamentary Instrument, shall have effect or be satisfied out of the Personal Estate of such Person so dying, or out of any Personal Estate which such Person shall have Power to dispose of as he shall think fit, or which shall have been charged upon or made payable out of any Real Estate, or be directed to be satisfied out of any Monies to arise by the Sale of any Real Estate, of the Person so dying, or which such Person may have the Power to dispose of, whether the same shall be given by way of Annuity or in any other Form, shall be deemed and taken to be a Legacy within the true Intent and Meaning of this Act; and every Gift which shall have effect as a Donation, *mortis causâ*, shall also be deemed a Legacy within the Intent and Meaning of this Act; and the Value of any Legacy given by way of Annuity, whether payable annually or otherwise, for any Life or Lives, or for Years or other Period of Time, shall be calculated, and the Duty chargeable thereon shall be charged, according to the Tables annexed to an Act passed in the Parliament of *Great Britain* in the Thirty-sixth Year of the Reign of King George the Third, intituled *An Act for repealing certain Duties on Legacies and Shares of Personal Estates, and for granting other Duties thereon, in certain Cases*: Provided always, that nothing herein contained shall be construed to extend to the charging with the Duties by this Act granted any specific Sum of Money, or any Share or Proportion thereof, charged by any Marriage Settlement or Deed upon any Real Estate, in any Case in which any such specific Sum, or Share or Proportion thereof, shall be appointed or apportioned by any Will or testamentary Instrument under any Power given for that Purpose by any such Marriage Settlement or Deed: Provided also, that nothing herein contained shall extend or be construed to extend to charge with Duty in *Ireland* any Legacy given for the Education or Maintenance of Poor Children in *Ireland*, or to be applied in support of any charitable Institution in *Ireland*, or for any Purpose merely charitable.

36 G. 3. c. 52.

Exemption of Legacies to Charities in Ireland.

XXXIX. And

XXXIX. And be it enacted, That every Receipt or Discharge for any Legacy or Residue, or Part thereof, shall be brought, within the Space of Twenty-one Days after the Date thereof, to the Head Office of the Commissioners of Stamps and Taxes in *Dublin*, or to some other Office to be appointed by the said Commissioners for such Purpose, to be stamped, paying the Duty for the same; and upon such Payment, either at the said Head Office, or any other Office to be appointed as aforesaid, the Receiver General, or other proper Officer to be appointed for that Purpose by the said Commissioners, as the Case shall require, shall write upon such Receipt or Discharge an Acknowledgment of the Payment of the Duty so paid in Words at Length, and bearing Date the Day on which such Payment shall be made, and shall subscribe his Name thereto, and enter an Account thereof in a Book to be provided for that Purpose, to the Intent that he may be thereby charged with the Sum so paid; and in case the Duty shall be so paid at the said Head Office, then the Receipt or Discharge so brought to be stamped shall be forthwith stamped with such Stamp as the Case may require; and in case the Duty shall be so paid at any other Office to be appointed by the said Commissioners as aforesaid, the Receipt or Discharge whereon such Acknowledgment of the Payment of Duty shall be so written and subscribed shall be transmitted, within the Space of Twenty-one Days from the Day of Payment of such Duty, to the said Head Office, to be stamped, and the same shall be stamped accordingly with such Stamp as aforesaid; and in case the Person paying such Duty at any such Office to be appointed as aforesaid shall be desirous that the same should be transmitted to the said Head Office by the Officer to whom such Duty shall be paid, and shall leave the same with such Officer for that Purpose, such Officer shall thereupon sign and deliver an Acknowledgment that such Receipt or Discharge has been left with him for such Purpose, and shall transmit such Receipt or Discharge to such Head Office to be stamped as aforesaid, and the same shall be sent again to such Officer as soon as conveniently may be after the stamping thereof; and such Officer shall deliver back the same to the Person entitled thereto, upon Redelivery to him of the Acknowledgment which he shall have given for the same: Provided always, that if any such Receipt or Discharge shall not be so brought to any such Office as aforesaid within such Space of Twenty-one Days as aforesaid, it shall nevertheless be lawful to carry such Receipt or Discharge to the said Head Office, to be stamped in like Manner, within Three Calendar Months after the Date thereof, paying the Duty for the same, and also the further Sum of Ten Pounds *per Centum* on such Duty by way of Penalty for not having before paid such Duty; on Payment of which Duty and Penalty the said Commissioners are hereby authorized and required to stamp such Receipt or Discharge in the same Manner as if the same had been brought to the said Office within the Space of Twenty-one Days from the Date thereof; and where any such Receipt or Discharge as aforesaid shall have been signed out of the United Kingdom, if the same shall be brought to be stamped within Twenty-one Days after being received in the United Kingdom, it shall be lawful for the said Commissioners to remit any Penalty which may

Receipts for Legacies to be stamped within Twenty-one Days after the Date.

Penalty if not stamped within Twenty-one Days.

Receipts signed out of the United Kingdom.

have been incurred thereon, and to cause the same to be duly stamped on Payment of the Duty payable in respect thereof.

Penalties
may be sued
for as Penal-
ties under
Stamp Act.

XL. And be it enacted, That all Fines, Penalties, and Forfeitures imposed by or which may be incurred under this Act shall and may be sued for and recovered, with full Costs of Suit, and all Charges attending the same, by all or any of the Ways and Means and in such Manner and Form as are and is provided for the Recovery of any Penalty or Forfeiture in and by the said Act passed in the Fifty-sixth Year of the Reign of King *George* the Third, subject to any such Appeal as therein mentioned, and shall be paid, applied, and distributed in such Manner as by the said last-mentioned Act is directed or authorized.

Construction
of Terms
used in this
Act.

XLI. And be it enacted, That wherever in this Act, with reference to any Person, Matter, or Thing, any Word or Words is or are used importing the Singular Number or the Masculine Gender only, yet such Word or Words shall be understood and construed to include several Persons as well as One Person, Females as well as Males, Bodies Politic or Corporate as well as Individuals, and several Matters or Things as well as One Matter or Thing, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Construction.

Commence-
ment of this
Act.

XLII. And be it enacted, That in all Cases where no express Provision is herein contained for the Commencement of any of the Clauses or Provisions of this Act, the same shall commence and take effect on the Tenth Day of *October* One thousand eight hundred and forty-two.

Continuance
of the Act.

XLIII. And be it enacted, That this Act and the Duties hereby imposed shall continue in force until the Tenth Day of *October* One thousand eight hundred and forty-five, and shall then cease and determine: Provided always, that this Act and the said Duties shall not then cease or determine with respect to any of the said Duties which shall have accrued or been incurred before the said last-mentioned Day, and shall then or at any Time afterwards be or become due or payable and remain in arrear or unpaid, or with respect to any Penalty, Forfeiture, or Punishment incurred, and not recovered or suffered, for any Offence or Crime committed against this Act, or any Act herein recited or referred to; but that this Act, and all the Powers and Provisions thereof, shall remain and continue in force with respect to all such Duties and Arrears of Duty, and all such Penalties, Forfeitures, and Punishments as aforesaid, until the same respectively shall have been fully paid, recovered, inflicted, and suffered.

Act may be
amended, &c.
this Session.

XLIV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

SCHEDULE to which this Act refers.

	Duty.
	£ s. d.
BILL of LADING of or for any Goods, Merchandize, or Effects to be exported or carried Coastwise	0 0 6
CERTIFICATE to be taken out yearly by every Person admitted as an Attorney or Solicitor in any of Her Majesty's Courts at Dublin, or in any other Court in Ireland holding Pleas, where the Debt or Damage amounts to Forty Shillings; and by every Person admitted as a Proctor, Agent, or Procurator in any of the Ecclesiastical or Admiralty Courts in Ireland; and by every Person admitted or enrolled or authorized to act as a Notary Public in Ireland; 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 enrolled or authorized to act as such:	
If he shall reside in the City of Dublin or within Three Miles thereof;	
And if he shall have been admitted or enrolled or authorized to act or in possession of his Office for the Space of Three Years or upwards	12 0 0
Or if he shall not have been admitted or enrolled or authorized to act or in possession so long	6 0 0
If he shall reside elsewhere in Ireland, and if he shall have been admitted or enrolled or authorized to act or in possession of his Office for the Space of Three Years or upwards	8 0 0
Or if he shall not have been admitted or enrolled or authorized to act or in possession so long	4 0 0
But no 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 several of the Courts aforesaid.	

EXEMPTIONS.

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 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.

CERTIFICATE to be taken out yearly by every Person who in the Character of Conveyancer, Special Pleader, Draughtsman, Land Agent, Steward of an Estate, or otherwise, shall, for or in expectation of any Fee, 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

	Duty.		
	£	s.	d.
Contract whatever, or any Pleadings or Proceedings in any Court of Law or Equity;			
If he shall reside in the City of Dublin or within Three Miles thereof	12	0	0
And if he shall reside elsewhere in Ireland	8	0	0
EXEMPTIONS.			
Serjeants-at-Law and Barristers, Attornies, Solicitors, 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.			
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.			
CERTIFICATE to be taken out yearly by any Banker or Bankers, or Person or Persons acting as such, of having registered the Firm of his or their House according to Law;			
If such Banker or Bankers, or other Person or Persons, shall issue any Promissory Notes for Money payable to Bearer on Demand, and allowed to be re-issued	30	0	0
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	0	5	0
COLLATION or Appointment by any Archbishop or Bishop to any Cathedral, Prebend, Dignity, Office, or honorary Canonry, in Ireland, having no Endowment or Emolument attached or belonging thereto	2	0	0
COLLATION by any Archbishop or Bishop to any Ecclesiastical Benefice, Dignity, or Promotion in Ireland, other than as aforesaid	7	0	0
And where the net yearly Value of such Benefice, Dignity, or Promotion shall amount to 300 <i>l.</i> or upwards, then for every 100 <i>l.</i> thereof over and above the first 200 <i>l.</i> a further Duty of	5	0	0
The Value to be ascertained by Certificate of the Ecclesiastical Commissioners for Ireland: Provided always, that Two or more Benefices episcopally united shall be deemed One Benefice only.			
DISPENSATION, Faculty, or other Instrument for admitting or authorizing any Person to act as a Notary Public in Ireland	20	0	0
DISPENSATION for holding Two Ecclesiastical Dignities or Benefices, or a Dignity and a Benefice, in Ireland	25	0	0
DISPENSATION or Faculty of any Kind not herein otherwise charged	25	0	0
DONATION. See PRESENTATION.			
FACULTY. See DISPENSATION.			
GRANT or Letters Patent under the Great Seal of Ireland;			
Of the Honour or Dignity of an Archbishop	150	0	0
of a Bishop	100	0	0
INSTITUTION granted by any Archbishop, Bishop, Chancellor, or other Ordinary, or by any Ecclesiastical Court, to any Ecclesiastical Benefice, Dignity, or Promotion in Ireland, or to any Two or more such Benefices episcopally united;			
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

Duty.
£ s. d.
7 0 0

And if in the latter Case the net yearly Value of such Benefice, Dignity, or Promotion shall amount to 300*l.* or upwards, then for every 100*l.* thereof over and above the first 200*l.* a further Duty of

5 0 0

The Value to be ascertained as in the Case of Collation. See COLLATION.

Provided always, that Two or more Benefices episcopally united shall be deemed One Benefice only.

But such Petition shall not be liable to any Stamp Duty.

LEASE, Release, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, by any Archbishop or Bishop, or Ecclesiastical Corporation, Aggregate or Sole, for setting or demising Lands, Tenements, or Hereditaments in Ireland, of the Estates of such Archbishop or Bishop or Corporation in right of their respective Sees, for any Term of Years only, and absolute, not exceeding Twenty-one Years in possession, without any Clause or Covenant for the Renewal thereof, on the first Skin or Piece of Vellum, Parchment, or Paper of each and every Part thereof;

Where the annual Amount of the Rent reserved or agreed to be reserved (any penal Rent, or any increased or reserved Rent in the Nature of a penal Rent, not being included in such Amount,) shall not exceed 10*l.*, and the Fine or Consideration for the same shall not exceed 100*l.*

0 5 0

Where the Amount

of such Rent			or	of such Fine or Consideration					
shall exceed	and shall not exceed			shall exceed	and shall not exceed				
£ s. d.	£	s. d.		£ s. d.	£	s. d.	£	s. d.	
10 0 0	20	0 0		100 0 0	150	0 0			0 10 0
20 0 0	50	0 0		150 0 0	200	0 0			0 15 0

And where there shall be both Rent and Fine, the Duty only to be paid in respect of such Rent or Fine as shall be liable to the higher Rate of Duty.

And for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in any such Indenture, Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article, after the first Skin or Sheet, a Duty of

0 10 0

Provided always, that in any Case where the annual Amount of such Rent reserved shall exceed 50*l.*, or such Fine or Consideration shall exceed 200*l.*, such Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, shall be chargeable with the Duty or Duties specified in the Schedule of the Act 55 Geo. 3. Cap. 184.

LEASE, Release, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, not otherwise charged, for setting or demising Lands, Tenements, or Hereditaments in Ireland, for any Term not exceeding Three Lives or Thirty-one Years, whether with or without a Clause or Covenant for the Renewal thereof, or with a Clause or Covenant of Renewal which

				Duty.		
				£	s.	d.
shall contain any Stipulation for the Payment of any pecuniary Fine in any way howsoever;						
On the first Skin or Piece of Vellum, Parchment, or Paper of each and every Part thereof;						
Where the annual Amount of the Rent reserved or agreed to be reserved (any penal Rent, or any increased or reserved Rent in the Nature of a penal Rent, not being included in such Amount,) shall not exceed 10 <i>l.</i> , and the Fine or Consideration for the same shall not exceed 100 <i>l.</i>						
Where the Amount				0	5	0
of such Rent		or		of such Fine or Consideration		
shall exceed	and shall not exceed	shall exceed	and shall not exceed			
£ s. d.	£ s. d.	£ s. d.	£ s. d.			
10 0 0	20 0 0	100 0 0	150 0 0	0	10	0
20 0 0	50 0 0	150 0 0	200 0 0	0	15	0
And where there shall be both Rent and Fine, Duty to be paid in respect of each, which may be denoted by either One or more Stamps;						
And for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, in any such Indenture, Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article, after the first Skin or Sheet, a Duty of						
				0	10	0
Provided always, that in any Case where the annual Amount of such Rent reserved shall exceed 50 <i>l.</i> , or such Fine or Consideration shall exceed 200 <i>l.</i> , such Lease, Release, or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, shall be chargeable with the Duty or Duties specified in the Schedule of the Act 55 Geo. 3. cap. 184.						
LICENCE to hold a Perpetual Curacy not proceeding upon a Nomination				3	10	0
EXEMPTION.						
Licences to Stipendiary Curates, wherein the annual Amount of the Stipend shall be specified.						
LICENCE to be taken out yearly for using or exercising the Trade or Business of a Pawnbroker within the City of Dublin, or the Circular Road surrounding the same						
				15	0	0
And for using or exercising the Trade or Business of a Pawnbroker elsewhere in Ireland						
				7	10	0
PRESENTATION or Donation by Her Majesty, Her Heirs or Successors, or by any other Patron, to any Ecclesiastical Benefice, Dignity, or Promotion in Ireland						
				5	0	0
And where the net yearly Value of such Benefice, Dignity, or Promotion shall amount to 300 <i>l.</i> or upwards, then for every 100 <i>l.</i> thereof over and above the first 200 <i>l.</i> a further Duty of						
				5	0	0
The Value to be ascertained as in the Case of Collation. See COLLATION.						
Provided, that Two or more Benefices episcopally united shall be deemed One Benefice only.						