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A Complete Stamp Table:

BEING

An ACCOUNT of all the STAMPS NECESSARY IN THE VARIOUS TRANSACTIONS of LAW and COMMERCE,

REGULARLY AND CAREFULLY DEDUCED

From their Commencement in the Reign of WILLIAM and MARY to the present Time;

CONTAINING

The DATE of the MONTH and YEAR as also the REIGN

WHEN THE ORIGINAL DUTIES WERE IMPOSED,

TOGETHER WITH REFERENCE

To the several STATUTES and the TIME when the several Additional Duties commenced,

WITH

All the material and necessary Information respecting the late and former Acts.

Entered at Stationers Hall.

SOLD BY O. TURNER, STATIONER, No. 68, CHANCERY-LANE, HOLBORN.

1797.

ADVERTISEMENT.

UPON considering the extent of the various Stamp Duties, from their first institution in the reign of William and Mary to the present time—the stamps of *various denominations* of the *same value*—the declared necessity of applying each respective stamp to its proper instrument—the difficulty in many cases of resorting to the statutes at large—and the mutilated and manifest incorrectness of all or most of the stamp tables which have been presented to the Public:—it was conceived, that a Statement of the following nature would be highly useful and acceptable, as it affords a more perfect description of the various stamps, and the purposes to which they are applicable, than any which have hitherto appeared. The time and attention employed in looking over the Acts (from which source alone the whole has been taken) has been very considerable; every distinct Act having been repeatedly examined, in order that the Public might with the greater safety confide in the reference to them, and possess as Complete an Account of the *Stamp Duties* as possible.

Chancery Lane,

1797.

A COMPLETE STAMP TABLE.

AFTER the following Table was printed, it was submitted to the inspection of the Honorable the Commissioners of His Majesty's Stamp Duties, who, to supply the observation placed against BRIEFS and NEWGATE PARDONS, observed, that they were under the words "Grants, &c." both subject to the same Duty; and recommended a more full recital of the act of 37 Geo. III. c. 19. relating to DEEDS, which, after imposing such Duty on every fifteen folios, as (vide Bond, Deed, &c. page 8) in the following Table is mentioned—Enacts.

THAT persons ingrossing, printing, or writing any Indenture, Lease, Bond, or other Deed, on vellum, parchment, or paper, not duly stamped, and neglecting to have the same stamped, as therein directed, to forfeit 20l. and such Deed not to be available in any manner whatever until so stamped.—That Deeds having one stamp on each skin or sheet thereof, may within one calendar month be stamped, on payment of the duty only; and that the proper Officer appointed at the Stamp Office, is to calculate the number of folios, and express the duty payable thereon, by writing or subscribing in the margin of such Deed, &c. his certificate thereof, and upon payment of the duty at the Head Stamp Office, the same is to be stamped: But if such duty shall be paid at any other office to be appointed by the Commissioners of Stamps, then to be transmitted for that purpose within twenty-one days from the day of payment of such duty to such head office.—That any such Bond, Deed, &c. may be stamped within six calendar months, on payment of the duty and 10l. penalty, and at any time afterwards, on payment of the duty and 10l. penalty for each skin, &c. thereof.—That where any action is brought for improperly engraving any such Deeds, &c. and the same shall not have been stamped within one month from the date, the plaintiff to recover though afterwards stamped.—And any person adding any word in any such deed after the same has been calculated as aforesaid, to forfeit 100l.

37 G. 3. c. 90. includes Agreements, and enacts to the same effect.

Note—SCOTLAND is not affected by any of the following Duties prior to the Act of Union of 5 Ann. cap. 8. 1706. AND by 37 G. 3. c. 136. any INSTRUMENT (except Bills of Exchange, Promissory Notes or other Notes, Drafts or Orders) liable to Stamp Duty, wherein shall be impressed any STAMP of a DIFFERENT Denomination, but of an EQUAL or greater VALUE than the STAMP required, may be stamped with the proper Stamp after the EXECUTION, on Payment of Duty and FIVE POUNDS PENALTY, but without any Allowance for the wrong Stamp. LIKEWISE any such INSTRUMENT (except as aforesaid) being ingrossed WITHOUT having been first STAMPED, or having a STAMP thereon of LESS VALUE than required, the same may be stamped after the EXECUTION, on Payment of the Duty and TEN POUNDS PENALTY only for each skin thereof: But in case it shall be SATISFACTORILY PROVED to the Commissioners of Stamps, that the same hath been so ingrossed, either by accident or inadvertency, or from urgent necessity or unavoidable circumstances, and without any Intention of Fraud, the Commissioners are authorized to stamp the same within SIXTY Days after EXECUTION, to remit the Penalty, and indemnify Persons so ingrossing the same. Also any Person who before the 29th of September 1797, shall have used any Stamp subject to additional Duty, may have the same stamped at any time before November 1st, 1797, on Payment of Additional Duty only, without any Penalty.

Commencement.	Statutes.	Affections.	Total Duty.	Particulars subject to Duty.
2 Aug. 1712	10 A. cap. 19, section 100	- - 0 2 3		
6 July 1777	17 G. 3. c. 50, s. 17	Addit. 0 1 6 } 0 9 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1	- - 0 1 0 }		
6 July 1797	37 G. 3. c. 90, s. 1	- - 0 4 9 }		
6 July 1765	5 G. 3. c. 46, s. 2	- - 0 2 0 }		Adjudication , apprising, charter or resignation, confirmation, novodamus or charter upon apprising or adjudication. Principal or original retour of any service of heirs, or any precept of clare conflat, saifine upon any mortgage, wadlet, heretale bond, alienation, disposition, or upon any charter, &c. instrument of surrender, or resignation of any meffages, &c. made by or to superiors thereof, and surrendar or resignation, service or cognition of heirs, charter or saifine of any houses, lands, &c. of burgage tenure in SCOTLAND.
2 Aug. 1783	23 G. 3. c. 58, s. 1	Addit. 0 2 0 }	0 8 0	Admission into corporations or companies—ENTRY minute or memorandum.
6 July 1797	37 G. 3. c. 90, s. 1	ditto 0 4 0		

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Commencement.	Statutes.	Affections.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 1 o		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 27	Addit. o 1 o ditto 2 o o	16 4 o	Admission into any of the four INNS of COURT.
6 July 1762	2 G. 3. c. 36, s. 1 - - -	ditto 4 o o		
6 July 1765	5 G. 3. c. 47, s. 1 - - -	ditto 4 o o		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto 4 o o		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto 4 o o { 4 2 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 1 o		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 27	Addit. o 1 o ditto 4 o o	4 2 o	into any INN of Court or CHANCERY.
6 July 1797	37 G. 3. c. 90, s. 1 - - -			
2 Aug. 1712	10 A. c. 19, s. 101 - - -	- - o o 12		
6 July 1757	30 G. 2. c. 19, s. 1 - - -	Addit. o 1 o ditto o o 6	o 3 o	Advertisement in any newspaper, published weekly or oftener.
2 June 1780	20 G. 3. c. 28, s. 1 - - -	ditto o o 6		
2 Aug. 1789	29 G. 3. c. 50, s. 1 - - -	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1 - - -	- - o 2 o		
2 June 1780	20 G. 3. c. 28, s. 1 - - -	Addit. o o 6 ditto o o 6	o 3 o	in any periodical paper or pamphlet, published at any interval
2 Aug. 1789	29 G. 3. c. 50, s. 1 - - -	ditto o o 6		of time exceeding a week.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 28	Addit. o o 6 ditto o o 6	o 2 o	Affidavit in any court of law or equity at Westminster, great sessions for the
6 July 1759	32 G. 2. c. 35, s. 1 - - -	ditto o o 6		counties in Wales, or in county palatine of Chester, and COPIES thereof.*
6 July 1795	35 G. 3. c. 30, s. 1 - - -	ditto o o 6		
6 July 1786	26 G. 3. c. 48, s. 1 - - -	- - o 1 o		Affidavit or Deposition produced in exchequer court in SCOTLAND,
6 July 1795	35 G. 3. c. 30, s. 1 - - -	Addit. o o 6	o 1 6	or any DEPOSITIONS before the session court or commission of teinds, court of
2 Aug. 1783	23 G. 3. c. 58, s. 1, &c. -	- - o 6 o		Admiralty, or commissary court of Edinburgh, or inferior court there.
6 July 1795	35 G. 3. c. 30, s. 1 - - -	Addit. o 1 o ditto o 3 o	o 10 o	Agreement under HAND only (except where the matter of agreement shall
6 July 1797	37 G. 3. c. 90, s. 1 - - -	not exceed 20l.)— <i>Those</i> for lease at rack rent of messuages under 5l. per ann. <i>Those</i> for hire of labourers, artificers, manufacturers, or menial servants, and <i>Those</i> relating to sale of goods, &c.†		

Allegations in ECCLESIASTICAL and ADMIRALTY Courts—vide Libels.

* Any other affidavits or copies are only affected by the two first acts, and therefore liable to only rs. duty—vide Bail Bonds, &c.
† Twenty-one days allowed for payment of this duty from the date of the agreement, the same being SIGNED only; and the same restriction as to the quantity to be wrote on any one stamp as under title, Bond, Deed, &c.

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Commencement.	Statutes.	Affidgments.	Total Duty.	Particulars subject to Duty.
2 Aug. 1711	9 A. c. 23, s. 23	Addit. o o 1 ditto o o 1 ditto o o 2 ditto o o 4	8	{ Almanack or CALENDAR for one year or less time, to be printed on one side only; on every SHEET.
6 July 1757	30 G. 2, c. 19, s. 1			
21 G. 3, c. 56, s. 1				
6 July 1797	37 G. 3, c. 90, s. 2			
2 Aug. 1711	9 A. c. 23, s. 23	- - o o 2	8	{ EVERY other ALMANACK or Calendar than as above for same time.*
6 July 1757	30 G. 2, c. 19, s. 1	Addit. o o 2 ditto o o 4	8	
6 July 1797	37 G. 3, c. 90, s. 2			
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 36	Addit. o o 6 ditto o o 1	5	{ Answer exhibited in ADMIRALTY Courts or Cinque Ports, and COPIES thereof; and COPIES of CITATION or Monition exhibited in same courts.
2 Aug. 1783	23 G. 3, c. 58, s. 1			
6 July 1797	37 G. 3, c. 90, s. 1			
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o		{ Appeals from ADMIRALTY courts, arches, or prerogative court of Canterbury or York; PARDONS (except general circuit or Newgate pardons) of any crime, forfeiture, offence, or corporal punishment; and Grants from His Majesty of MONEY exceeding £.100 which shall pass the great seal or privy seal.
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 3, &c	Addit. o 40 o ditto o 40 o	12	
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21			
6 July 1797	37 G. 3, c. 90, s. 1			
6 Feb. in town		Single 100 o o 100 o o		{ Articles of CLERKSHIP to attorney or solicitor in any of His Majesty's Courts at Westminster.
11 Feb. in the country, 1794	34 G. 3, c. 14, s. 1			
		Single 50 o o 50 o o		{ IN any other COURT in England holding pleas to 40s. (courts at Westminster excepted.) †

* Almanacks to serve for more than one year to pay the same duty for each year, and perpetual Almanacks to pay for three years only.

† These Duties are in addition to the Duty on Deeds, vide Bond, &c.

Appearances, vide Common Bail and Special Bail.**Apprentices Indentures**, vide Bond, &c.**Articles** of CLERKSHIP to attorney or solicitor in any of His Majesty's Courts at Westminster.

IN any other COURT in England holding pleas to 40s. (courts at Westminster excepted.) †

Attachment out of Admiralty courts, vide Recognizance.**Attested Copies**, vide Copy of any Indenture, &c. and Extracts.

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Commencement.	Statutes.	Affidgments.	Total Duty.	Particulars subject to Duty.
				Attorney's WARRANT to sue or prosecute in courts at Westminster, ecclesiastical court, courts of Admiralty or Cinque Ports, or in any of His Majesty's courts in Scotland, the great lessions in Wales, the counties palatine, or other court holding pleas to 40s. or more.
2 Nov. 1785	25 G. 3. c. 80, s. 1 -	Single 0 2 6 0 2 6		CERTIFICATE. Every solicitor, attorney, proctor, agent, or procurator, admitted in any court at Westminster, or other court in Great-Britain, holding pleas to 40s. or more, and residing in any inn of court, London or Westminster, borough of Southwark, parishes of Saint Pancras, or Saint Mary-le-bone, bills of mortality, or City of Edinburgh, annually.
		Single 5 0 0 5 0 0		
		Single 3 0 0 3 0 0		IN any other part of Great-Britain.*
2 Aug. 1783	23 G. 3. c. 58, s. 1 -	- - 0 5 0 } 0 10 0		Awards. †
6 July 1797	37 G. 3. c. 90, s. 1 -	Addit. 0 5 0 } 0 10 0		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 0 6 } 0 12 0		Bail Bonds and Agreements thereof, Sacramental Certificates , and Charity Childrens INDENTURES.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 30, &c	Addit. 0 0 6 } 0 12 0		
29 June 1694	5 & 6 W. & M. c. 21 s. 3	- - 0 2 6 } 0 12 0		Beneficial Warrant or Order under Sign Manual (except for navy, army, or Ordnance, which is only subject to the last 12s. 6d.)
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 24	Addit. 0 2 6 } 0 12 0		
3 Aug. 1714	12 A. st. 2, c. 9, s. 21	ditto 0 2 6 } 0 12 0		
2 Aug. 1783	23 G. 3. c. 58, s. 1 -	ditto 0 5 0 } 0 12 0		
6 July 1797	37 G. 3. c. 90, s. 1 -	ditto 0 12 0 } 0 12 0		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 1 0 } 0 12 0		Bills , ANSWERS , Replications , Rejoinders , Demurrers , Interrogatories , Depositions taken by commission, and other proceedings in courts of equity .
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 26	Addit. 0 1 0 } 0 12 0		
2 Aug. 1783	23 G. 3. c. 58, s. 1 -	ditto 0 0 6 } 0 12 0		
2 Aug. 1791	31 G. 3. c. 25, s. 2 -	- - 0 0 3 } 0 12 0		Bills of Exchange , Draft or Order on DEMAND , and PROMISSORY or other Note , payable to bearer on demand , REISSUABLE from time to time (after payment thereof) at the place where FIRST issued .
6 July 1797	37 G. 3. c. 90, s. 1 -	Addit. 0 1 0 } 0 12 0		For 40s. and not exceeding 5l. 5s.

* 37 G. 3. c. 90, s. 26, &c. enacts That between the first of November and end of Michaelmas term, annually, every person admitted a solicitor, attorney, notary, proctor, agent, or procurator, in any of the courts at Westminster, ecclesiastical, Admiralty, or Cinque Port courts, great lessions in Wales, courts in the counties palatine, or other court in England, holding pleas to 40s. shall deliver to the commissioners of stamp, or their officers, a note containing his name and residence, in order to obtain a certificate, which certificate the said commissioners are to grant on payment of duty. That every certificate so to be obtained, shall be entered in one of the courts in which such person may be admitted, where (upon payment of the fee of 1s.) the proper officer of such court certifies granted before 1st November 1797, to expire on that day. That persons delivering to the commissioners certificates then in force to be cancelled, an allowance of duty shall be made in proportion to the period unexpired for which such certificate was granted. That persons acting without such certificate, or without entering the same, or delivering a place of residence contrary to the directions in the act of 25 G. 3. c. 80, shall forfeit £. 50 and be incapable of maintaining any action to be brought by him. And persons neglecting to obtain such certificates for one year, be incapable of practising: yet not to prevent any court from re-admitting such person, on payment of the duty accrued since the expiration of his last certificate, and such penalty as such court may think fit to order.

† Considered subject to the same restriction of folios as, vide Bond, Deed, &c. mentioned in the notes to the last page.

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Commencement.	Statutes.	Affixments.	Total Duty.	Particulars subject to Duty.
		- - o o 6 } Addit. o o 2 }	o o 8 {	Bills of Exchange above 5l. 5s. and not exceeding 30l.
		- - o o 6 } Addit. o o 2 }	o o 8 {	ON demand, REISSUABLE, after ANY payment, at the same or any OTHER place than where first issued. For 40s. and not exceeding 5l. 5s.
		- - o i o } Addit. o o 4 }	o i 4 {	above 5l. 5s. and not exceeding 30l.
		- - o o 6 } Addit. o o 2 }	o o 8 {	OTHERWISE than on demand. For 40s. and not exceeding 30l.
2 Aug. 1791 6 July 1797	31 G. 3. c. 25, s. 2 37 G. 3. c. 90, s. 1 - -	- - o o 9 } Addit. o o 3 }	o i o {	ON demand or not, and reissuable or not, from time to time (after payment thereof) at the place where FIRST issued. Above 30l. and not exceeding 50l.
		- - o i o } Addit. o o 4 }	o i 4 {	Above 50l. and not exceeding 100l.
		- - o i 6 } Addit. o o 6 }	o 2 o {	Above 100l. and not exceeding 200l.
		- - o 2 o } Addit. o o 8 }	o 2 8 {	above 200l.
2 Aug. 1791 6 July 1797	31 G. 3. c. 25, s. 3 - - 37 G. 3. c. 90, s. 3 - -	- - o o 6 } Addit. o o 2 }	o o 8 {	FOREIGN—drawn in sets in Great Britain on foreign countries—on each and every bill in each such set, not exceeding 100l.
Idem - -	Idem - - -	- - o o 9 } Addit. o o 3 }	o i o {	Above 100l. and not exceeding 200l.
		- - o i o } Addit. o o 4 }	o i 4 {	Above 200l.*
2 Aug. 1711 3 Aug. 1779 3 Aug. 1783 6 July 1797	9 A. c. 23, s. 23 - - 19 G. 3. c. 66, s. 1 - - 23 G. 3. c. 58, s. 1 - - 37 G. 3. c. 90, s. 1 - -	- - o o 4 } Addit. o o 4 } ditto o o 4 } ditto o i o }	o 2 o {	Bills of Lading for exportation of goods.

* Duties payable by drawer, and drafts or orders payable to bearer on demand, dated on or before the day of issuing, and at the place of drawing and issuing the same, and drawn upon any
order residing within ten miles of the place of drawing, are except from duty. And by 37 G. 3. c. 136, any bill, note, draft, or order, made after July 20th, 1797, having a stamp of a different
denomination than required, yet being of equal or superior value to the stamp required, may, on the holder producing such bill, &c. to be stamped before the same shall become payable, be stamped on
payment of duty and 40s. penalty: but if the same shall be payable before the production thereof, then to be stamped on payment of duty and 10l. penalty.

Commencement.	Statutes.	Affacements.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 30, &c	Addit. o o 6		
3 Aug. 1714	12 A. st. 2, c. 9, s. 21 - -	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1 - - -	ditto o 1 o		
6 July 1770	16 G. 3. c. 34, s. 5 - - -	ditto o 1 o o 10 o		
2 Aug. 1777	17 G. 3. c. 50, s. 16 - - -	ditto o 1 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 1 o		
6 July 1795	35 G. 3. c. 30, s. 1 - - -	ditto o 1 o		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 3 o		
2 Aug. 1797	37 G. 3. c. III, s. 1 o	Addit. o 10 o o 10 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6		
3 Aug. 1714	12 A. st. 2, c. 9, s. 21 -	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1 - -	ditto o 1 o		
6 July 1770	16 G. 3. c. 34, s. 5 - - -	ditto o 1 o		
2 Aug. 1777	17 G. 3. c. 50, s. 16 - - -	ditto o 1 6 o 10 o		
Exempted from 1s. 27 this act, but that exemption repeated by	23 G. 3. c. 58, s. 1 - - -	ditto { o 1 o }		
(6 July 1795)	35 G. 3. c. 30, s. 3 - - -	ditto { o 1 o }		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 3 o		

BOND, Charterparty, Contract, Deed, or Deed Poll, INDENTURE, Obligatory Instrument, LETTER or Power of Attorney, LEASE, Release, Articles of Clerkship,† and Apprentices Indentures,‡ or other Deed (EXCEPT Parish or Charity Childrens Indentures) upon every fifteen folios thereof. §

AND

UPON every ENTIRE DEED, whether contained in one skin of fifteen folios, more or less, over and besides the above duty: (EXCEPT Bonds, Letters of Attorney, Indentures of Apprenticeship, where the premium shall not exceed 10s. Lease of Lands, &c. for a term not exceeding twenty-one years, the full improved annual value whereof, and rent reserved thereby, shall not exceed 10s. or Lease for lives or years, determinable on lives, where the fine or consideration shall not exceed 10s. and the referred rent 40s.) ||

BOND given as a security for money.
For 10s. or under.

† Vide Articles of Clerkship as to further duty thereon.

‡ As to duties payable in respect of fees or premiums given or contracted for with clerks or apprentices, vide Duty on Consideration, &c.

§ 37 G. 3. c. 19. imposes this duty on every skin of fifteen common law folios (of seventy-two words each) contained in any one such bond, &c. including schedules thereto, or any receipt inserted therein, namely

For every such deed, &c. of fifteen folios or less, and not exceeding thirty folios—one 10s. stamp. And ditto —— ditto —— thirty folios, and not exceeding forty-five folios—two 10s. stamp.

¶ This single 10s. is in addition to the other duties imposed on deeds, and any deed may be stamped therewith within sixty days from the date, or at any time afterwards on payment of duty and ready. And 26 G. 3. c. 87, s. 18, charges CERTIFICATES for the sale of crown lands, &c. where the consideration money to be paid exceeds 10s. with such stamp duty as may be requisite for common conveyances of lands: but such as shall not exceed that sum with such stamp duty as shall be requisite for the cashier's receipt. And as to further duty on INKOLMENT of any such instrument, vide Conveyancer.

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Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1 - - -	ditto o 1 o	1 o	Bonds
6 July 1776	16 G. 3. c. 34, s. 5 - - -	ditto o 1 o		Above 100l. and not amounting to 500l.
2 Aug. 1777	17 G. 3. c. 50, s. 16 - - -	ditto o 1 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 5 o		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 10 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21	ditto o o 6		
6 July 1757	30 G. 2. c. 19, s. 1 - - -	ditto o 1 o	1 10 o	For 500l. or upwards.
6 July 1776	16 G. 3. c. 34, s. 5 - - -	ditto o 1 o		
2 Aug. 1777	17 G. 3. c. 50, s. 16 - - -	ditto o 1 6		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 10 o		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 15 o		
		ditto o 10 o	2 o o	For 1000l. or upwards.
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto 1 o o	3 o o	For 2000l. or upwards.
		ditto 2 o o	5 o o	For 5000l. or upwards.*
Supposed to be charged in virtue of the words, "Grants or Letters Patent, &c." by these acts.	5 & 6 W. & M. c. 21 s. 3. 23 G. 3. c. 58, s. 1 - - -	- - o 40 o Addit. o 40 o	4 o o	Briefs for collecting charitable benevolence.
12 June 1711 from passing 1756	9 A. c. 23, s. 39 - - - 29 G. 2. c. 13, s. 1 - - -	- - o o 6 Addit. o o 6	6 o	Cards per pack.
2 June 1776	16 G. 3. c. 34, s. 6 - - -	ditto o o 6		
2 Aug. 1789	29 G. 3. c. 50, s. 1 - - -	ditto o o 6		
2 Aug. 1791	9 A. c. 23, s. 23 - - -	- - o o 8		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - - -	Addit. o o 8		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o o 8	8 o	Certificate or Debenture for DRAWBACKS
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 2 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	Single o 5 o o 5 o		or LICENSE for MARRIAGE and WRIT of HABEAS CORPUS.
5 April annually	35 G. 3. c. 49, s. 1 - - -	Single 1 1 o 1 1 o		for wearing hair powder as an article of dress (by whatever name the same shall be distinguished.)

* It is considered that Bonds are subject to the same restriction of folios as Deeds, but it is doubted whether any more than the Deed Stamp is necessary after the first fifteen folios, the condition being in nature of a contract, and may be made a separate instrument.

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Commencement.	Statutes.	Affidgments.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o	- - o 5 o	Certificate for SALE of CROWN LANDS, vide observation under Bond, &c.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 15	Addit. o 5 o } ditto o o 6 }	o 12 6	Certiorari , WRIT of ERROR, or WRIT of APPEAL, (except to Delegates.)
3 Aug. 1726	12 G. 1. c. 53, s. 2 - - -	ditto o o 6 }		
6 July 1759	32 G. 2. c. 35, s. 1 - - -	ditto o o 6 }		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o o 6 }		
6 July 1795	35 G. 3. c. 30, s. 1 - - -	ditto o 1 o		
				Charity Childrens INDENTURES, vide Bail Bonds, &c.
				Charterparty , vide Bond, &c.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	- - o o 6	Citation or MONITION exhibited in any ECCLESIASTICAL court.†
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 36	Addit. o o 6 }	o 2 6	
3 Aug. 1726	12 G. 1. c. 33, s. 3 - - -	ditto o o 6 }		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 1 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	- - o o 6	
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 36	Addit. o o 6 }	o 2 o	Ports—And also Sentence, Answer, or final Decree given in ECCLESIASTICAL courts, and COPIES thereof.
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 1 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o	- - o 40 o	Collation , Donation, for PRESENTATION to any Ecclesiastical Dignity, Promotion, or Benefice of the yearly value of 10l. and upwards in the King's books.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 7, &c	Addit. o 40 o }	12 o	
3 Aug. 1779	19 G. 3. c. 66, s. 1 - - -	ditto o 40 o }		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto 6 o o }		
6 July 1797	37 G. 3. c. 90, s. 1 - - -	Single 6 o o 6 o o		to all or any other Benefices.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6	- - o o 6	Common Bail filed in any court of law or equity at Westminster, great ffections for the counties in Wales, or county palatine of Chester; Appearance made upon such bail, or in any action wherein no bail is filed, and Rule or Dene made or given in any of the courts at Westminster, either law or equity, and COPIES thereof.‡
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 32, &c	Addit. o o 6 }	o 1 6	
6 July 1759	32 G. 2. c. 35, s. 1 - - -	ditto o o 6 }		

Contracts, vide Bond, &c.

† COPIES are not liable to the third additional 6d.

‡ COPIES of any other RECORDS or Proceedings in such courts, or DECREES or Dismissal in chancery, exchequer, or any other court of equity whatsoever, are not subject to the last additional 6d. by 32 G. 2. c. 35. And Petitions are usually written upon this duty, but the same do not appear to be specified in any act of parliament, no general words in any such acts including Petitions—“or other proceedings in the court of chancery,” being the only expression made use of, and this, it is conceived, refers to the treble penny duty only on copies of pleadings, &c. vide 32 G. 2. c. 35.

(II)

Commencement.	Statutes.	Affements.	Total Duty.	Particulars subject to Duty.
29 June 1694 6 July 1777 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 17 G. 3. c. 50, s. 17 - - - 23 G. 3. c. 58, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	- - o 5 o Addit. o 2 6 ditto o 2 6 ditto o 10 o	1 o	Conveyance. Surrender of Grants or Offices, <i>Release</i> , or other <i>Deed</i> , which shall be <i>inrolled</i> in any court of record, or by any <i>Custos Rotulorum</i> , or Clerk of the peace.*
29 June 1694 2 Aug. 1698 3 Aug. 1779 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 41 19 G. 3. c. 66, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	- - o o 1 Addit. o o 1 ditto o o 1 ditto o o 3	o o 6	Copies of CITATION, in ADMIRALTY and ECCLESIASTICAL Courts, vide Answier, &c. and Citation. — of RECORDS, vide observation under Common Bail. — of PROCEEDINGS in EQUITY, vide Depositions.
6 July 1797	37 G. 3. c. 90, s. 1 - -	Single o 6 8	1 o 6 8	— of WILLS. Copy of any <i>Indenture</i> , <i>Leave</i> , or other <i>Deed</i> , or any part thereof, purporting to be a TRUE OR ATTESTED copy, for the security or use of any person other than the person having or being entitled to the <i>copy</i> of the same (namely) For ten common law folios or under of any such copy, and not exceeding twenty, one 6s. 8d. stamp For twenty such folios, and not exceeding thirty, two 6s. 8d. stamps, and so progressively for every entire ten folios of any such copy.†
29 June 1694 2 Aug. 1698 6 July 1759	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 38, &c. 32 G. 2. c. 35, s. 1 - - -	- - o o 1 Addit. o o 1 ditto o o 1	o o 3	Declarations , vide Depositions. Deeds and DEEDS POLL , vide Bond, &c. and Conveyance. Demurrsers , vide Bills, &c. and Depositions. Depositions in chancery or other court of equity at Westminster (not taken by commission) and COPIES thereof; and COPY of any Bill, Answier, Plea, Demurser, Replication, Rejoinder, Interrogatories, Depositions, or other proceedings whatsoever in such courts of equity; Declaration, Plea, Replication, Rejoinder, Demurser, or other pleadings whatsoever in any court of law at Westminster; courts of principality of Wales, or counties palatine of Chester, Lancaster, or Durham, and COPIES thereof.‡

* The same additional duty and restriction as to folios as under the title, Bond, Deed, &c.

† One calendar month allowed from the time of making such copy for the stamping thereof.

‡ DECLARATION, Plea, Replication, Demurser, or other pleadings whatsoever in inferior courts of law, and copies thereof, are not subject to the last additional one penny.

(12)

Commencement.	Statutes.	Afflements.	Total Duty.	Particulars subject to Duty.
				D e p o s i t i o n s taken by commission, vide Bill, &c.
				in SCOTLAND, vide Affidavit, &c.
				in ECCLESIASTICAL and ADMIRALTY courts, vide Libel.
12 June 1711 from 1756	9 A. c. 23, s. 39 - - - 29 G. 2, c. 13, s. 1 - - -	Addit. o 5 o ditto o 2 6	o 15 o	D i c e per pair, and all other things used for any game of chance.
2 June 1776	16 G. 3, c. 34, s. 6 - - -	ditto o 2 6		
2 Aug. 1789	29 G. 3, c. 50, s. 1 - - -	ditto o 2 6		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o		
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 8	Addit. o 40 o ditto o 40 o	20 o	D i s p e n s a t i o n to hold two Ecclesiastical Dignities or Benefices, or both, or other dispensation or faculty from the Archbishop of Canterbury, or Master of the faculties for the time being.
3 Aug. 1714	12 A. fl. 2, c. 9, s. 21 - - -	ditto o 40 o		
3 Aug. 1779	19 G. 3, c. 66, s. 1 - - -	ditto o 40 o		
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	ditto o 40 o		
6 July 1797	37 G. 3, c. 90, s. 1 - - -	ditto 10 o		
2 May 1710	8 A. c. 9, s. 32 - - -	6d. per pound 6d. per £. 12d. per pound 1s. per £.	{ Duty on CONSIDERATION Money given with Clerks and Apprentices If 50l. or under, above 50s.	D r a f t s , vide Bills of Exchange.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 2 6	o 5 o	E c c l e s i a s t i c a l COMMISSION, Judgements in courts at Westminster, and Records of Nisi Prius and Postea.
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 21, &c	Addit. o 2 6		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 0 6	o 1 6	E n t r i e s of ACTIONS in mayors or corporation courts, or courts of law where no writs issue, holding pleas to 40s. or above.
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 32, &c	Addit. o 0 6 ditto o 0 6		
3 Aug. 1726	12 G. 1, c. 33, s. 3 - - -			
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o		E x a m p l i f i c a t i o n under seal of any court, whether on vellum, parchment, or paper.
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 12	Addit. o 5 o ditto o 5 o	2 o o	
3 Aug. 1779	19 G. 3, c. 66, s. 1 - - -	ditto o 5 o		
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	ditto o 5 o		
6 July 1797	37 G. 3, c. 90, s. 1 - - -	ditto 1 o o		

* The full sum given must be inserted in the indentures of apprenticeship or clerkship, or forfeit double the amount, and duties paid to the stamp office, if within London or bills of mortality, in one month after the execution; and out of such limits two months, to a distributor of stamps or his substitute, otherwise the indenture will be void, master or mistress forfeit 50l. and another penalty, and the apprentice or clerk be disabled to follow his trade or be made free.

(13)

Commencement.	Statutes.	Affidgments.	Total Duty.	Particulars subject to Duty.
6 July 1786	26 G. 3, c. 48, s. 1 - - -	Single o 1 o o 1 o		{ Extract or ATTESTED copy from public register books or record of any court in SCOTLAND (except protest upon bills or promissory notes under 40s. sterling.)
				Final Decree in ECCLESIASTICAL and ADMIRALTY courts, vide Citation and Notarial Acts.
				Foreign BILLS of EXCHANGE , vide Bills of Exchange.
1 July (1785)	25 G. 3, c. 50, s. 2 - - -	- - 2 2 0 } 3 3 o		{ Game CERTIFICATE—not for game keepers. Annually.
2 July (1791)	31 G. 3, c. 21, s. 1 - - -	Addit. 1 1 o } 3 3 o		
1 July (1785)	25 G. 3, c. 50, s. 2 - - -	- - o 10 6 } 1 1 o		
2 July (1791)	31 G. 3, c. 21, s. 1 - - -	Addit. o 10 6 } 1 1 o		for game keepers under any deputation. Annually.
2 Dec. 1784	24 G. 3, c. 53, s. 1 - - -	- - 8s. } per oz. 16s. p. oz		{ Gold Plate imported, or brought into, or made or wrought within Great Britain, a duty after the rate of 16s. per ounce troy, greater or less quantity in proportion, over and above all other duties.
6 July 1797	37 G. 3, c. 90, s. 16 - - -	Ad. 8s. }		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o }		
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 5	Addit. o 40 o }		{ Grant of OFFICE or Employment above 50l. a year.
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21 - - -	ditto o 40 o }		
6 July 1797	37 G. 3, c. 90, s. 1 - - -	ditto 6 o o 12 o o		{ salary, fees, and perquisites appertaining to such office.)
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o }		
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 6	Addit. o 40 o }		{ of LAND in fee, Lease for years, or other profits not particularly charged, that shall pass the great seal, seal of Exchequer, dutchy or county palatine of Lancaster, or privy seal (not directed to the great seal).
6 July 1797	37 G. 3, c. 90, s. 1 - - -	ditto 6 o o }		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o }		{ or LETTERS PATENT under the great seal of Great Britain, or seal of the dutchy or palatine of Lancaster, of any honor, dignity, promotion, franchise, liberty, or privilege to any person whatsoever, or the exemplification thereof. Admittance of any Fellow of the College of Physicians, of any Attorney, Clerk, Advocate, Proctor, Notary, or other officer of any court in Great Britain, not being an annual officer in any corporation court or inferior court, whose office is under 10l. value yearly in salary, fees, and perquisites.)
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 2, &c	Addit. o 40 o }		
3 Aug. 1714	12 A. ft. 2, c. 9, s. 21 - - -	ditto o 40 o }		
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	ditto o 40 o }		
6 July 1797	37 G. 3, c. 90, s. 1 - - -	ditto 8 o o }		
6 July 1786	26 G. 3, c. 49, s. 1 - - -	each lbo o 1 o o 1		Hair POWDER not exceeding 2s. per pound for every pound or less quantity.

Commencement.	Statutes.	Affections.	Total Duty.	Particulars subject to Duty.
				Hair CERTIFICATE, vide Certificate.
2 Oct. (1784)	24 G. 3. c. 51, s. 1 - - -	{ - - 0 40 0 2 0 0	{ Hat LICENCE by Retail within London, Westminster, borough of Southwark, and bills of mortality. Annually.	
		{ - - 0 5 0 0 5 0	{ — in any other part of the kingdom. Annually.	
		{ - - 0 0 3 0 0 3	{ LINING—Every Hat made with any substance by whatever name distinguished, not exceeding 4s. value.	
6 Aug. 1796	36 G. 3. c. 125, s. 3 - - -	{ - - 0 0 6 0 0 6	{ — above 4s. and not exceeding 7s.	
		{ - - 0 1 0 0 1 0	{ — above 7s. and not exceeding 12s.	
		{ - - 0 2 0 0 2 0	{ — above 12s. and upwards.*	
29 Sep. annually	36 G. 3. c. 17, s. 1 - - -	{ - - 20 0 0 20 0 0	{ Horse Dealers LICENSE within London, Westminster, bills of mortality, Saint Mary-le-bone, Saint Pancras, or borough of Southwark.	
		{ - - 10 0 0 10 0 0	{ — in any other part of Great Britain.	
30 Sept. 1784	24 G. 3. sess. 2, c. 31, s. 1 - - - 2 2 0 2 2 0	{ Horse, Mare, or Gelding, entered to run for any plate, prize, &c. over and above all other duties.		
				Indentures, vide Bond, &c. and Conveyance.
1 Aug. (1785)	25 G. 3. c. 51, s. 4 - - -	{ - - 0 5 0 0 5 0	{ Inn-keepers, &c. LICENCE to let Post Horses, also to keep a Diligence, Post Coach, Stage Coach, or other four-wheeled Carriage—for each Diligence, &c. so kept. Annually.	
		{ per mile 0 0 1½ 0 0 1½	{ DUTY per mile per horse on persons hiring horses to travel post.	
		{ per day 0 1 9 0 1 9	{ — per day, where the distance cannot be ascertained.	
2 Aug. 1785 1797	25 G. 3. c. 51, s. 4 - - - Addit. 0 0 1 } 0 0 2	{ per mile 0 0 1 }	{ — per mile on diligence, &c. †	
	37 G. 3. c. 16 - - - - -			Involvements, vide Conveyance.

* The former duty on hats, as to the manner of enforcing and collecting it, is by this act repealed, and the same thereby directed to be stamped on the lining.

† Persons hiring horses, &c. to pay the duty.

(15)

Commencement.	Statutes.	Affacements.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- 0 5 0		
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 14, &c	Addit. 0 5 0 } ditto 0 5 0 }	1 10 0 }	Institution, or Licence ECCLESIASTICAL, and Letters of MART.
3 Aug. 1714	12 A. fl. 2, c. 9, s. 21 -	ditto 0 5 0 }		
6 July 1797	37 G. 3, c. 90, s. 1 - - -	ditto 0 15 0 }		
25 June 1782	22 G. 3, c. 48, s. 1 - - -	- 0 1 6 }	0 2 0 }	Insurance of Houses, Goods, &c. from Fire, upon every 100l. value so insured, more or less in proportion.*
6 July 1797	37 G. 3, c. 90, s. 19 - - -	Addit. 0 0 6 }	0 2 0 }	
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	- 0 2 6 }	0 5 0 }	Inventory, or Catalogue of Furniture, (except those to be produced in ecclesiastical courts, and of chattels distrained for rent, &c.)
6 July 1797	37 G. 3, c. 90, s. 1 - - -	Addit. 0 2 6 }	0 5 0 }	
2 June 1780	20 G. 3, c. 28, s. 1 - - -	Single 0 2 6 0 2 6	{ Legacy, or Share of Personal Estate—RECEIPT—given to WIFE, Children, or Grandchildren—not exceeding the value of 20l. or under.	
		Single 0 5 0 0 5 0	—————	of the value of 20l. and under 100l.
		Single 0 20 0 1 0 0	—————	of 100l. or upwards.
Idem - - -	Idem - - -	- 0 2 6 }	0 5 0 }	TO all OTHER persons UNDER 20l.
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	Addit. 0 2 6 }	0 5 0 }	
2 June 1780	20 G. 3, c. 28, s. 1 - - -	- 0 5 0 }	0 10 0 }	of or above 20l. and under 100l.
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	Addit. 0 5 0 }	0 10 0 }	
2 June 1780	20 G. 3, c. 28, s. 1 - - -	- 0 20 0 }	2 0 0 }	of 100l. and
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	Addit. 0 20 0 }	2 0 0 }	every further 100l. to the amount of 300l. each 100l. and
2 Aug. 1783	23 G. 3, c. 58, s. 1 - - -	Ad. 20s. p. cent. 11 p. cent	—————	
2 Aug. 1789	29 G. 3, c. 51, s. 1 - - -	ditto 0 20 0 2 0 0	—————	the next 100l. to the amount of 400l. and

* Duty to be paid by the Assured.

(16)

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
2 Aug. 1789	29 G. 3. c. 51, s. 1 - - -	Ad. { 20s } p.cnt { 20s }	2l. p.cent { 2l. p.cent }	Legacy Every further 100l. over and above 400l. each 100l.†
27 April 1796	36 G. 3. c. 52; s. 1 - - -	Single 2l. p. cent 2l. p. cent	2l. p. cent	Legacy —of 20l. or upwards out of Personal Estate, or upon the clear residue of Personal Estate, and every part thereof (whether testate or intestate estate, and the clear personal estate is of the value of 100l. or upwards)—given to BROTHER or SISTER of the deceased or their Descendants—each 100l. greater or less sum in proportion.
29 June 1794 2 Aug. 1768 3 Aug. 1779 2 Aug. 1783	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 36 19 G. 3. c. 66, s. 1 - - - 23 G. 3. c. 58, s. 1 - - -	Addit. o o 6 ditto o o 6 ditto o o 6 ditto o i o	o 2 6	Legacy —of 20l. or upwards out of Personal Estate, or upon the clear residue of Personal Estate, and every part thereof (whether testate or intestate estate, and the clear personal estate is of the value of 100l. or upwards)—given to UNCLE or AUNT or their Descendants paternā vel maternā. Legacy —of 20l. or upwards out of Personal Estate, or upon the clear residue of Personal Estate, and every part thereof (whether testate or intestate estate, and the clear personal estate is of the value of 100l. or upwards)—given to GREAT UNCLE or GREAT AUNT or their Descendants paternā vel maternā. Legacy —of 20l. or upwards out of Personal Estate, or upon the clear residue of Personal Estate, and every part thereof (whether testate or intestate estate, and the clear personal estate is of the value of 100l. or upwards)—given to ANY other degree of COLLATERAL Consanguinity than above described, or any STRANGER in blood to the deceased.‡

Letters of ADMINISTRATION, vide Probates.

— of MART, vide Institution, &c.

— of ATTORNEY, vide Bond, &c.

— of PATENT, vide Grant.

Libel, Allegation, Deposition, or Inventory made or exhibited in any ECCLESIASTICAL court, and COPIES thereof.

† The Duty to be paid by the Legatee.

‡ LEGACIES of ANNUITIES of whatever description, whether charged on personal or real estate, are liable to the same duties: such duties to be paid at four equal payments annually; the first of which payments to be made on completing the payment of the first year's annuity, and the others in like manner successively: unless the annuity shall die in the interim, then proportionally according to the number of payments made. The VALUE of such annuities to be calculated according to the tables in the schedule of the act 36 G. 3. c. 52. Duty on LEGACIES charged on the money as applied: but, IF at the end of two years it shall appear that it will be difficult to ascertain the residue of personal estate, the duty may be compounded for—with many other regulations and directions as per act 36 G. 3. c. 52. PRINTED forms of Receipts to be procured and Duties paid at the Legacy Receipt Office, Stamp Office, Somerset Place, or of or to any Distributors of Stamps in the country. Duties to be accounted for and paid by executors or administrators on retaining or paying legacies, and to be deducted and retained by them out of such legacies: but executors paying legacies without deducting the duty, both legatee and executor accountable for same. RECEIPTS to be stamped within twenty-one days after date, or within three months on payment of duty and rel. per cent. penalty.

Husband and Wife and the Royal Family are exempted.

(17)

Commencement.	Statutes.	Affessments.	Total Duty.	Particulars subject to Duty.
29 June 1694 2 Aug. 1698 3 Aug. 1779 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 36 19 G. 3. c. 66, s. 1 - - - 23 G. 3. c. 58, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	- 0 0 6 Addit. 0 0 6 ditto 0 0 6 ditto 0 1 0 ditto 0 2 6	0 5 o	Libel. Allegation, Deposition, or Inventory exhibited in courts of ADMIT- TALTY or cinque ports, and COPIES thereof.
				License for MARRIAGE, vide Certificate.
2 Aug. (1711) Easter (1756) 2 Sept. (1784)	9 A. c. 23, s. 23 - - - 29 G. 2. c. 12, s. 1 - - - 24 G. 3. feſſ. 2, c. 30, s. 1	- 0 1 0 Addit. 0 20 0 ditto 0 10 6	1 11 6	— for Retailing BEER and ALE in ENGLAND. Annually.*
25 July (1782)	22 G. 3. c. 47, s. 3 - - -	- 50 0 0 50 0 0	1 50 o	Lottery-Office License, each office. Annually.
1 Sept. or sub- sequent day — annually.	25 G. 3. c. 79, s. 5 - - -	- 0 20 0 1 0	1 0 5 o	License for Selling MEDICINES, called <i>Noftrums</i> , (except regular bred fur- geons, &c.) in London, Westminster, borough of Southwark, limits of the Penny Post, and city of Edinburgh.
		- 0 5 0 0 5 0	1 0 5 o	— in any other part of the kingdom.
		- 0 0 0 1½ 0 0 1½	1 1½ o	Medicine DUTY, on every Box, Packet, Bottle or Phial, or other inclo- sure of any medicines, not exceeding 1s. in value.
2 Sept. 1785	25 G. 3. c. 79 s. 2 - -	- 0 0 3 0 0 3	1 3 o	— above 1s. and not exceeding 2s. 6d.
		- 0 0 6 0 0 6	1 6 o	— above 2s. 6d. and not exceeding 5s.
		- 0 1 0 0 1 0	1 1 o	— above 5s. and upwards.
29 June 1694 2 Aug. 1698 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 27 - - - 23 G. 3. c. 58, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	- 0 1 0 Addit. 0 1 0 ditto 0 2 0 ditto 0 4 0	0 8 o	Matriculation in the UNIVERSITIES.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	0 40 o	4 0 o	Newgate Pardons.
	It is doubtful by what act this affeſſment is made	0 40 o	4 0 o	

* The first act does not affect SCOTLAND, and such Licence there by second act commences from 26th October in every Royal Borough, and 1st November (1756) in every Shire and
Stewary, and by third act 2d September (1784) Annually.

Commencement.	Statutes.	Additaments.	Total Duty.	Particulars subject to Duty.
2 Aug. 1712 26 April 1725 6 July 1757 6 July 1776 2 Aug. 1789 6 July 1797	10 A. c. 19, s. 101 - - - 11 G. i. c. 8, s. 14 - - - 30 G. 2. c. 19, s. 1 - - - 16 G. 3. c. 34, s. 7 - - - 29 G. 3. c. 50, s. 1 - - - 37 G. 3. c. 90, s. 2 - - -	- - o o $\frac{1}{2}$ Addit. o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$	o o $3\frac{1}{2}$ o o 3 o o 4	Newspapers of half a sheet or less double demy, or one sheet single demy, (28 inches long and 20 broad, 34 G. 3. c. 72) and every additional half sheet over and above one whole sheet.
2 Aug. 1712 26 April 1725 6 July 1757 6 July 1776 2 Aug. 1789 6 July 1797	10 A. c. 19, s. 101 - - - 11 G. i. c. 8, s. 14 - - - 30 G. 2. c. 19, s. 1 - - - 16 G. 3. c. 34, s. 7 - - - 29 G. 3. c. 50, s. 1 - - - 37 G. 3. c. 90, s. 2 - - -	- - o o 1 Addit. o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$ ditto o o $\frac{1}{2}$	o o 4	OF and not exceeding one sheet double demy.
29 June 1694 2 Aug. 1698 2 Aug. 1783 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 31 23 G. 3. c. 58, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	- - o o 6 Addit. o o 6 ditto o 1 o ditto o 2 o	o o 4	Notarial Acts , Protest, Sentence, and Final Decree, exhibited in the courts of ADMIRALTY or cinque ports, and COPIES thereof.
29 June 1694 2 Aug. 1698 3 Aug. 1726 6 July 1759 2 Aug. 1783 6 July 1795	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 31 12 G. i. c. 33, s. 2 - - - 32 G. 2. c. 35, s. 1 - - - 23 G. 3. c. 58, s. 1 - - - 35 G. 3. c. 30, s. 1 - - -	Addit. o o 6 ditto o 1 o	o o 3 o o 6	Original Writ (unless Praecipias) Subpoena, Bill of Middlesex, Latitat, Capias, Quominus, Dedimus Potestatem, or any other writ, proceſs, or mandate for 40s. or upwards, in any court at Westminster, great sessions in Wales, counties palatine, or other court holding pleas to 40s. or above.
2 Aug. 1712	10 A. c. 19, s. 101 - - -	- - o o 1 o o 1	of one sheet.	Pamphlets of half a sheet or less.
29 June 1694	5 & 6 W. & M. c. 21, s. 3 Single o o 6 o o 6	o 2 o o 2 o	EXCEEDING a sheet, for every sheet in one copy of every pamphlet not exceeding six sheets in octavo, or a lesser size, twelve sheets in quarto, and twenty in folio.	Pardons , vide Appeals.
				Parish INDENTURES .

(19)

Commencement.	Statutes.	Affilements.	Total Duty.	Particulars subject to Duty.
29 June 1694 2 Aug. 1698 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 37 37 G. 3, c. 90. s. 1 - - -	- - o o 6 Addit. o o 6 ditto o 1 o	o 2 o	{ Passports.
6 July (1785)	25 G. 3. c. 48, s. 1 - - -	- - 10 o o 10 o o	{ Pawnbrokers LICENSE within London, Westminster, Saint Mary-le-bone, Saint Pancras, bills of mortality, or borough of Southwark. Annually.	
		- - 5 o o 5 o o	— In any other part of Great Britain. Annually.	
5 July annually	26 G. 3. c. 49, s. 4 - - -	- - o 1 o o 1 o	{ Perfumery LICENCE.	
		- - o o 1 o o 1	DUTY on every packet or inclosure containing Perfumes, not exceeding the value of 8d.	
6 July 1786	26 G. 3. c. 49, s. 1 - - -	- - o o 3 o o 3	— above 8d. and not exceeding 1s.	
		- - o o 6 o o 6	— above 1s. and not exceeding 2s. 6d.	
		- - o 1 o o 1 o	— above 2s. 6d. and not exceeding 5s.	
				5s. and upwards.
				Petitions , vide Observation under Common Bail.
				Plea , vide Depositions.
29 June 1694 2 Aug. 1698 2 Aug. 1712 3 Aug. 1714 6 July 1757 2 June 1765 6 July 1776	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 37 10 A. c. 26, s. 67 - - - 12 A. ft. 2, c. 9, s. 21 - - - 30 G. 2, c. 19, s. 1 - - - 5 G. 3. c. 35, s. 4 - - - 10 G. 3. c. 34, s. 5 - - -	- - o o 6 Addit. o o 6 ditto o 2 4 ditto o o 6 ditto o 1 o ditto o o 2 ditto o 1 o	o 6 o	{ Policy of Insurance on LIFE within the bills of mortality.
29 June 1694 2 Aug. 1698 3 Aug. 1714 6 July 1757 2 June 1765 6 July 1776	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 37 12 A. ft. 2, c. 9, s. 21 - - - 30 G. 2, c. 19, s. 1 - - - 5 G. 3. c. 35, s. 4 - - - 10 G. 3. c. 34, s. 5 - - -	- - o o 6 Addit. o o 6 ditto o o 6 ditto o 1 o ditto o 2 6 ditto o 1 o	o 6 o	— without the bills of mortality.

(20)

Commencement.	Statutes.	Affections.	Total Duty.	Particulars subject to Duty.
6 July 1797	37 G. 3. c. 90, s. 24	{ - - o 3 o o 3 o p.cento 2 6 o 2 6	{ - - o 3 o o 3 o p.cento 1 3 o 1 3	Policy of Insurance on HOUSE, Goods, Furniture, Wares, Merchandise, or other property, from Loss by FIRE, throughout Great Britain— on any sum not amounting to 1000l. 1000l. or upwards.*
6 July 1795	35 G. 3. c. 63, s. 1	-	-	on SHIPS, Goods, Merchandise, or other property (except Insurances from Fire and on Lives) called SEA Insurances. UPON every 100l. or under—upon every progressive 100l.—and upon every fractional part of 100l. so insured.
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 19	- - o 5 o Addit. o 5 o	{ o 10 o	UPON every 100l. or under—and upon every progressive and fractional part of 100l. so insured, where the premium actually and bona fide paid, given, or contracted for shall not exceed 10s. per cent.†
3 Aug. 1779 2 Aug. 1783	19 G. 3. c. 66, s. 1 23 G. 3. c. 58, s. 1	- - ditto o 20 o ditto o 20 o	{ 2 10 o	Postea , vide Ecclesiastical Commission. Post Horses , &c. vide Inn keepers.
29 June 1694 2 Aug. 1698 3 Aug. 1779 2 Aug. 1783 2 Aug. 1789 6 July 1797	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 19 19 G. 3. c. 66, s. 1 23 G. 3. c. 58, s. 1 29 G. 3. c. 51, s. 1 37 G. 3. c. 90, s. 1	- - o 5 o Addit. o 5 o ditto o 20 o ditto o 20 o ditto o 20 o ditto 2 10 o	{ o 10 o { 2 10 o { 8 o o	Power of ATTORNEY, vide Bond, &c. Presentations , vide Collations. Probates of WILLS, or LETTERS OF ADMINISTRATION, of any Estate above 20l. and under 100l. value. If the Estate is of or above the value of 100l. and under 300l. of or above the value of 300l. and under 600l.

* The duties of 6s. and 11s. were, so far as related to Insurances from Fire, by 37 G. 3. c. 90, repealed, and the duties of 3s. and 6s. charged in lieu thereof.

† Duties to be paid by the assured, and where the premium shall not exceed 10s. per cent. as 6d. stamps may be used for every 100l. insured, in all cases where the sum so insured shall amount to 200l.

(21)

Commencement.	Statutes.	Affements.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. o 5 o		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto { o 20 o o 20 o		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto { o 20 o o 20 o	12 o o	of or above the value of 600l. and under 1000l.
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto { o 20 o o 30 o		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto { 2 10 o 1 10 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. o 5 o		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto { o 20 o o 20 o		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto { o 20 o o 20 o	20 o o	of or above the value of 1000l. and under 2000l.
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto { o 20 o o 30 o		
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto { 2 10 o 2 10 o		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto { 2 10 o 2 0 o		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. o 5 o		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto { o 20 o o 20 o		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto { o 20 o o 20 o		
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto { o 30 o 2 10 o 3 10 o	30 o o	of or above the value of 2000l. and under 5000l.
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto { 2 10 o 2 10 o		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto { 2 10 o 2 0 o 4 0 o		

Probates

(22)

Commencement.	Statutes.	Affections.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 5 0		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. 0 5 0		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto { 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 30 0 2 10 0 3 10 0 5 0 0		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto { 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 30 0 2 10 0 3 10 0 5 0 0		
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto { 2 10 0 3 10 0 5 0 0	45 0 0	Probates of or above the value of 5000l. and under 10,000l.
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto { 2 10 0 5 0 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto { 1 10 0 2 0 0 4 0 0 5 0 0		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - 0 5 0		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 19	Addit. 0 5 0		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - -	ditto { 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 30 0 2 10 0 3 10 0 5 0 0		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto { 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 20 0 0 30 0 2 10 0 3 10 0 5 0 0		
2 Aug. 1789	29 G. 3. c. 51, s. 1 - -	ditto { 2 10 0 3 10 0 5 0 0	60 0 0	Probates of or above the value of 10,000l. and upwards.*
6 July 1795	35 G. 3. c. 30, s. 1 - -	ditto { 2 10 0 5 0 0 10 0 0		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto { 1 10 0 2 0 0 4 0 0 5 0 0		

* G. 3. c. 58. and 37 G. 3. c. 90. are the only acts imposing stamp duties on Probates and Letters of Administration that do not exempt those of common Sailors or Soldiers dying in the service.
And by 37 G. 3. c. 90. Persons administering Personal Estate without proving the Will, or taking out Letters of Administration, within fix months after the death of the party, to forfeit 50l.

(23)

Commencement.	Statutes.	Affections.	Total Duty.	Particulars subject to Duty.
				Promissory Notes , vide Bills of Exchange.
				Protest , vide Notarial Acts.
2 Aug. 1791	31 G. 3. c. 25, s. 12 -	Single o o 2 o o 2 Single o o 4 o o 4 Single o o 6 o o 6	For 2l. and not amounting to 20l. For 20l. and under 50l. For 50l. and under 100l.	
6 July 1795	35 G. 3. c. 55, s. 1 & 6 -	Addit. o o 6 o 1 o ditto o 1 o o 2 o	For 100l. and under 500l. For 500l. and upwards, and IN FULL of all demands.*	
				Records vide Ecclesiastical Commission.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o } 1 o		
2 Aug. 1698	9 & 10 W. 3, c. 25, s. 17, &c	Addit. o 5 o }		
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto o 10 o }		{ Recognizances , † Statute Staple or Statute Merchant—Relaxation and SENTENCE given in ADMIRALTY or cinque ports, or any ATTACHMENT out of such courts in ENGLAND.
1 May 1786	26 G. 3. c. 60, s. 37 - -	- - o 1 o o 1 o		
				Register of SHIPS—First.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o } 4 o		
6 July 1797	37 G. 3. c. 90, s. 1 - -	Addit. 2 o o }		{ Entry, Testimonial, or Certificate of Degrees, in either of the two UNIVERSITIES in ENGLAND.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o }		
6 July 1762	2 G. 3. c. 36, s. 1 - -	Addit. 2 o o }		
6 July 1765	5 G. 3. c. 47, s. 1 - -	ditto 6 o o }		
2 Aug. 1783	23 G. 3. c. 58, s. 1 - -	ditto 4 o o }		{ Entry, Testimonial, or Certificate of Degree of Utter Barrister, or other Degree in any of the four or other INNS of COURT.
6 July 1797	37 G. 3. c. 90, s. 1 - -	ditto 14 o o }		
				Relaxation , vide Recognizances, &c.

* Persons writing, signing, or accepting any receipt without being stamped with the proper stamp, or with one of less value than required, for any sum above 2l. and under 100l. to FORFEIT 10l. and amounting to 100l. or upwards 20l. and any other device to evade the duties 20l. PENALTY. But unstamped receipts may, within fourteen days after given, be stamped on payment of duty and 10l. PENALTY, and within one calendar month on payment of duty and 10l. PENALTY.

† ENTRIES of Recognizances are not subject to the last nos.

Commencement.	Status.	Assessments.	Total Duty.	Particulars subject to Duty.
				Release , vide Bond, &c. and Conveyance, &c.
				Replications , vide Bills, &c. and Depositions.
				Rules , vide Common Bail.
				Sacramental CERTIFICATES , vide Bail Bonds, &c.
				Sentence exhibited in ECCLESIASTICAL and ADMIRALTY courts, vide Citation and Notarial Acts.
				— — — given in such courts, vide Recognizances and Citation.
2 Dec. 1784 6 July 1797	24 G. 3. c. 53, s. 1 - - - 37 G. 3. c. 90, s. 16 - - -	- - 6d. } per oz. } Ad. 6d. } per oz. }	{ 1s. per oz. } proportion, besides all other duties.	Silver Plate imported or brought into, or made or wrought within Great Britain, a duty at the rate of 1s. per ounce troy,
29 June 1694 2 Aug. 1698	5 & 6 W. & M. c. 21, s. 3 9 & 10 W. 3. c. 25, s. 25	- - 0 1 0 } o 2 0 { Addit. o 1 0 }	{ Addit. o 1 0 }	Special Bail and APPEARANCE thereon.
2 Aug. 1712 6 July 1777	10 A. c. 19, s. 100 - - - 17 G. 3. c. 50, s. 17 - - -	- - 0 2 3 } Addit. o 2 3 }	{ o 10 0	Statute STAPLE , or STATUTE MERCHANT , vide Recognizances, &c.
2 Aug. 1783 6 July 1797	23 G. 3. c. 53, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	ditto o 2 6 } ditto o 3 o }	{ ditto o 3 o }	Surrender of or ADMITTANCE to any Copyhold Land or Tenement in England, Wales, and Berwick upon Tweed, or GRANT or LEASE by copy of court roll of any Honor or Manor within the same parts (except the original Surrender to the use of a will, and the court book or roll itself which are exempt from duty.)
6 July 1777 2 Aug. 1783 6 July 1797	17 G. 3. c. 50, s. 17 - - - 23 G. 3. c. 53, s. 1 - - - 37 G. 3. c. 90, s. 1 - - -	- - 0 4 6 } Addit. o 2 6 } ditto o 3 o }	{ o 10 0	of or Admittance to any Custom or Tenant Right Estate, not being Copyhold, which shall pass by Surrender and Admittance, or by Admittance only, and which shall not pass by Deed within the parts of Great Britain last above mentioned.—COPY.*

* SURRENDERS of Copyholds, and Custom or Tenant Right Estates, under 20s. value yearly, are exempt from the two last duties: And the Steward, &c. receiving a FINE without demanding the duty for each distinct tenement, to FORFEIT 20l. and receiving the duties, but neglecting to pay them for three months, 5l. PENALTY, and double the duty so retained by him.

(25)

Commencement.	Statutes.	Affements.	Total Duty.	Particulars subject to Duty.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o o 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 37	Addit. o o 6		
2 Aug. 1712	10 A. c. 19, s. 100 - - -	ditto o 2 3	1 o	
3 Aug. 1714	12 A. ft. 2. c. 9, s. 21 - - -	ditto o 4 6	1 o	
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 2 3	1 o	
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 10 0		
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 2 6		
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 24	Addit. o 2 6	o 10	
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 5 o	o 10	Warrant, Monition, or Personal Decree, in ADMIRALTY or cinque ports, or any COPY thereof.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 40 o	4 o	of REPRIEVE or Relaxation from any Pecuniary Fine or Forfeiture, or Money not exceeding 10cl.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 3	Addit. o 40 o	4 o	
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto 6 o o 10 o o	10 o o	exceeding 10cl.
5 July annually	37 G. 3. c. 108, s. 26 - - -	- - o 2 6 1 o 2 6	6	Watch or Clock Makers or Dealers in the same LICENSE; within London, Westminster; bills of mortality, Saint Mary-le-bone, Saint Pancras, county of Middlesex, and borough of Southwark.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o		
3 Aug. 1779	19 G. 3. c. 66, s. 1 - - -	Addit. o 5 o	1 10	of COVENANT for levying Fines, AND
2 Aug. 1783	23 G. 3. c. 58, s. 1 - - -	ditto o 5 o	1 10	of ENTRY.
6 July 1797	37 G. 3. c. 90, s. 1 - - -	ditto o 15 o	1 10	of ERROR, vide Certiorari.
29 June 1694	5 & 6 W. & M. c. 21, s. 3	- - o 5 o	o 10	of HABEAS CORPUS, vide Certificate of Marriage.
2 Aug. 1698	9 & 10 W. 3. c. 25, s. 16	Addit. o 5 o	o 10	of Significavit pro corporis deliberatione.
This writ is used with these duties, but it does not appear by what acts made payable.				
o 1 o o 1 o o 6 o 3 o o 6 o				
of SUPERSEDEAS.				

* Transfers, it is conceived, are rendered liable under the two first acts, in virtue of the word "Contract,"—And Bank and South Sea Stock are exempt from the last 2s. 3d. (by 26 G. 3. c. 82, s. 11.) and 10s. duties.

(26)

The following DUTIES payable and LICENSES granted annually

At the EXCISE-OFFICE in London within the Limits thereof,

But without those Limits to and by the Collectors or Supervisors of Excise, within their respective Collections and Districts.

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
30 Sep. (1777)	17 G. 3. c. 50, s. 1	- - o 20 o i o o	Auctioneers LICENSE within the bills of mortality.	
		- - o 5 o o 5 o	without the same limits.	
10 May 1787 1797	27 G. 3. c. 13, s. 36 37 G. 3. c. 14	{ Addit. o o 3½ } o o 6 Addit. o o 3 } o o 10	DUTY on every 20s. more or less, arising on Sales by Auction of any Lands, Houses, Annuities, Utensils in Husbandry, and Farming Stock, Ships and Vessels, and Interest in public Funds, and Plate or Jewels. of any Furniture, Fixtures, Pictures, Books, Horses, and Carriages, and other Chattels whatsoever.*	
30 Sep. (1777)	17 G. 3. c. 50, s. 2	- - o 5 o o 5 o	Brokers (authorized by Lord Mayor of London) LICENSE to act as an Auctioneer.	
5 July (1785)	25 G. 3. c. 49, s. 1	- - o 20 o i o o	Coach-makers LICENSE throughout Great Britain.	
10 May 1787	27 G. 3. c. 13, s. 36	- - o 20 o i o o	DUTY for every Coach, &c. with four wheels, made for sale.	
6 July (1780)	20 G. 3. c. 35, s. 13	- - o 5 o o 5 o	with two wheels.	
5 July (1784)	24 G. 3. c. 41, s. 1	per gal. o o ½ o o ½	License to sell, trade in, or vend COFFEE, Tea, or Chocolate, or either of them.	
		per gallon. o o ½ o o ½	to DISTILLERS and Rectifiers of Low Wines or Spirits—per gallon	

* The Auctioneer to pay these duties out of the produce of the sale.

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
		- - 1 0 0	1 0 0	{ License to Small Beer Brewers—Makers of Mead for Sale—Chandler, or Makers of Candles for Sale; (other than Wax and Spermaceti Candles)—Tawers of Leather—and Vellum or Parchment Makers.
		- - 5 0 0	5 0 0	{ Brandy or Spirituous Liquor Dealers, not being Retailers or Recti- fiers—Makers of any other sweets than Mead—and Starch-makers.
		- - 10 0 0	10 0 0	{ Makers of Vinegar—Callico and other Printers of Silks, Linens, &c.—and Glas Makers for each Glas House.
		- - 2 0 0	2 0 0	{ Soap Makers—Paper-makers and Stainers—Wire Drawers—Dressers of Hydes in Oil—and Curriers.
10 Sep. (1784)	24 G. 3. c. 41, s. 1 - -			Tanners within the Bills of Mortality and Borough of Southwark. without the same limits.
		- - 5 0 0	5 0 0	for Makers of Wax or Spermaceti Candles.
		- - 2 10 0	2 10 0	for Trading in or Selling the same.
1 Sept. (1784)	24 G. 3. c. 36, s. 9 - -	- - 5 0 0	5 0 0	Strong Beer Brewers FIRST LICENSE —And additionally on Those not Brewing more than 1000 barrels yearly. between 1000 and 2000 barrels. between 2000 and 5000. between 5000 and 7500. between 7500 and 10,000, and progressively 10d. for each additional 10,000 barrels to the amount of 40,000. exceeding 40,000 barrels.
		- - 0 5 0	0 5 0	
		Addit. 1 10 0	1 10 0	
		- - 2 0 0	2 0 0	
		- - 5 0 0	5 0 0	
		- - 7 10 0	7 10 0	
		- - 10 0 0	10 0 0	
		Ad. 10l. pro 1000 b	10l. p. 10,000 B	
		- - 50 0 0	50 0 0	
		- - 0 5 0	0 5 0	Maltsters FIRST LICENSE —And additionally on Those not making more than 50 quarters annually. above 50 and under 100 quarters, and
		Addit. 0 5 0	0 5 0	progressively 5s. for each additional 50 quarters to the amount of 550 quarters, and
23 June (1784)	24 G. 3. c. 41, s. 1 - -	- - 0 10 0	0 10 0	Exceeding 550 quarters.
		Ad. 5s. p. 50 qrs.	5s. p. 50q.	
		- - 3 0 0	3 0 0	

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
		- - 0 5 0	0 5 0	{ Manufacturers or Dealers in TOBACCO or Snuff, FIRST LICENSE—
		- - 0 2 6	0 2 6	within the limits of the Excise in London, or limits of the City of Edinburgh.
		Addit. 0 40 0	2 0 0	Without those limits, and additionally on
		- - 3 0 0	3 0 0	Those manufacturing not more than 20,000 lb. within the preceding year.
		Ad. rl. p 1000lb n. p. 10,000lb.	{ 1l. for each additional 10,000 lb. to the amount of 100,000 lb. and	Exceeding 20,000 lb. and not exceeding 30,000 lb.
		- - 12 0 0	12 0 0	Exceeding 100,000 lb. and not exceeding 120,000 lb.
		- - 15 0 0	15 0 0	Exceeding 120,000 lb. and not exceeding 150,000 lb.
		- - 20 0 0	20 0 0	Exceeding 150,000 lb.
from 10 Nov. (1790) to 10 October annually.	29 G. 3. c. 68, s. 70 - -	- - 2 0 0	2 0 0	{ License to retail Aqua Vitæ in SCOTLAND (other than the Highlands.)
10 Oct. (1793)	33 G. 3. c. 69, s. 2 - -	- - 1 0 0	1 0 0	{ In the Highlands (Royal Burghs, Burghs of Barony or Regality excepted)
10 Oct. (1790)	30 G. 3. c. 38, s. 6 - -	- - 4 14 0	4 14 0	{ for Retailing SPIRITUOUS LIQUORS throughout Great Britain. If the House rated to House Tax under 15l. per annum.
		- - 5 2 0	5 2 0	15l. and under 20l.
		- - 5 10 0	5 10 0	20l. and under 25l.
		- - 5 18 0	5 18 0	25l. and under 30l.
		- - 6 6 0	6 6 0	30l. and under 40l.
		- - 6 14 0	6 14 0	40l. and under 50l.
		- - 7 2 0	7 2 0	50l. or upwards.
6 July (1759)	32 G. 2. c. 24, s. 2 - -	- - 5 0 0	5 0 0	{ to Traders in, Venders, Pawnbrokers, or Refiners of Gold or Silver Plate (except such as shall not vend or sell any quantity of Gold not exceeding 2 dwts. or silver 5 dwts. in any one distinct ware.)

Commencement.	Statutes.	Assessments.	Total Duty.	Particulars subject to Duty.
		- - 2 4 0	2 4 0	{ License to Retail FOREIGN WINES in ENGLAND—where the party has a License for Retailing Spirituous Liquors.
		- - 4 4 0	4 4 0	{ ——— Where the party has a License for Retailing Ale and Beer, and not a Spirits License.
		- - 5 4 0	5 4 0	{ ——— Where the party has not a Spirits or Beer License.
1008.(1790)	30 G. 3. c. 38, s. 6	- - 1 6 8	1 6 8	{ ——— in SCOTLAND—where the party has a License for Retailing Spirituous Liquors.
		- - 2 13 4	2 13 4	{ ——— Where the party has a License for Retailing Ale and Beer, and not a Spirits License
		- - 3 6 8	3 6 8	{ ——— Where the party has not a Spirits or Beer License.
		- - 2 4 0	2 4 0	{ To Retail BRITISH made WINES or Sweets throughout GREAT BRITAIN.
10Nov.(1774)	14 G. 3. c. 49, s. 8	- - - 0 5 0	0 5 0	{ License to keep a MADHOUSE in England, Wales, and Berwick upon Tweed.*
1 Aug. (1789)	29 G. 3. c. 26, s. 3	{ - - 4 0 0	4 0 0	{ ——— for every HAWKER, Pedlar, or Petty Chapman, travelling on foot or on horse, within England, Wales, and Berwick upon Tweed, carrying to sell, or exposing to sale, any Goods, Wares, &c.
1 Nov. (1773)	13 G. 3. c. 82, s. 2	- - - 0 5 0	0 5 0	{ Travelling with Horse, Afs, or Mule, or other beast bearing or drawing burthen.†

* This License granted by the College of Physicians within seven miles of London and county of Middlesex, and any greater distance by the Quarter Sessions. And 10d. Additional Duty to be paid where Ten Lunatics shall be kept, and 15l. where above Ten shall be kept. Likewise 6s. 8d. to the Secretary for his Fee.

† These Licenses granted by Commissioners appointed for that purpose.

‡ This License granted by Justices of the Peace at the Quarter Sessions, and 40s. to be paid to the Clerk of the Peace as a Perquisite, and as a Fund to defray the Expence of stamp and parchment.

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