

130-16



THE  
OPINIONS of COUNCIL  
ON THE  
RECEIPT TAX.  
TO WHICH ARE ADDED,  
ABSTRACTS  
OF THE FOLLOWING  
ACTS of PARLIAMENT:

VIZ.

- I. An Act for granting to his Majesty new Stamp Duties on Bills of Exchange, Promissory and other Notes, and also on Receipts.
- II. An Act for granting a Stamp Duty on the Registry of Burials, Marriages, Births, and Christenings.
- III. An Act for granting certain Duties on Waggon, Wains, Carts, &c.
- IV. An Abstract of all the Game-Laws, respecting Hares, Partridges, Pheasants, Grouse, &c.

TOGETHER WITH

An Account of all the Stamps on Vellum, Parchment, &c. now in Use, distinguishing the several Particulars that each Stamp is used for, including the Wine Licences for *England, Wales, and Scotland.*

THE EIGHTH EDITION.

WITH

A Preface, and Poetical Introduction.

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## P R E F A C E.

THE several Acts, passed last Session of Parliament, "For granting to his Majesty new Duties on Bills of Exchange, Promissory and other Notes, and the Stamp Duties on Receipts,"—"For granting a Stamp Duty on the Registry of Burials, Marriages, Births, and Christenings;" also, "For granting new Duties on Waggon, Wains, Carts, &c." so nearly concern the Community in general, that a Knowledge of them becomes not only Useful, but Necessary. The Utility of the following Abstracts, must therefore, be self-evident to every reasonable Person.

These Abstracts contain the Substance and Quintessence of every Clause or Section, in a concise, plain, and intelligible Manner; nothing being omitted but the Tautologies and Circumlocutions of the Law, which serve only to puzzle and perplex the Reader, instead of elucidating a Subject that ought to be as simple and plain as possible.

To the foregoing Abstracts is here added, "An Abstract of all the Game-Laws, respecting Hares, Partridges, Pheasants, Grouse, &c." which must prove very useful and ready to Sportsmen, whether qualified, or unqualified. All the Penalties inflicted by the Game-Laws, are arranged in a conspicuous and methodical Manner, so that no Person may in future plead Ignorance in Excuse for his Transgression.

In Order to render this Epitome still more completely beneficial to the Public in general, I have annexed "An Account of all the Stamps now in Use, distinguishing the several Particulars that each Stamp is used for; including the Wine-Licences for England, Wales, and Scotland;" the whole alphabetically arranged, so as to form a concise Directory to those who have any Thing to be drawn upon Stamp'd Vellum, Parchment, or Paper, as well as to those who draw such Instruments on Stamps, &c. by preventing those fatal Consequences, which have often ensued, from Deeds having been executed on improper Stamps.

In fine, the great Demand already had for the former Editions of this Work, is a full Proof of its Utility; in addition to which, I have prefixed, "The Opinions of Council on the Receipt Tax;" so that it becomes unnecessary to say any Thing more on the Subject, it being a received Maxim, that whatever Laws we are subject to, a Knowledge of them is very necessary for all.

## A Poetical Introduction.

**I**N days of yore, Historians say,  
 In deep distress old *Athens* lay,  
 O'rwhelm'd with Debt and Taxes so,  
 They could not study what to do;  
 'Till *Solon* to their succour rose,  
 And formed for them wholesome laws,  
 Recall'd the banish'd to their homes,  
 Replac'd the exiles in their domes,  
 Like a *State-Physician*, he  
 Restor'd to all their liberty.

Hark! I hear *Britannia's* groans,  
 Her mournful cries, her bitter moans;  
 Like *Athens* in a woeful plight,  
 But yet no *Solon* sets her right.  
 With taxes loaded day by day,  
 And plung'd in debts she cannot pay,  
 Th' effects of recent cursed wars,  
 Produced by domestic jars.

View this catalogue, I pray,  
 Behold the duties we must pay!  
 Such complicated taxes, sure,  
 No nation ever did endure;  
 But *Issachar* is tame and strong,  
 And bears the heavy burden long,  
 As every *Ass* should humbly do,  
 Like *Balaam's*, to his master true.  
 But we must not presume to bray,  
 But tamely all these duties pay.

### For Duties on Bills, Receipts, &c.

On ev'ry *Bill* or *Note*, Six-pence is laid,  
 For Fifty Pounds, a Shilling must be paid.  
 For all *Receipts* a *Duty* you must pay,  
 Nor will the Act allow the least delay.  
*Receipts* which be in full of all Demand,  
 The *Duty's* Four-pence to be paid in hand;  
 On *Bills* the *Drawer* shall the *Duty* bring,  
 But on *Receipts*, the *Payer* pays the King.

### Registry of Burials, Births, Marriages, &c.

Hear mortal Men!—If you give up  
 The Ghost, and with old *Pluto* sup,  
 Lo! at the Gate (without delay)  
 Three-pence *Turnpike* you must pay.

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If in the *Nuptial-Knot* you're ty'd,  
 E're you enjoy your loving Bride;  
 The *Turnpike-Duty* must be paid,  
 Be she a Widow or a Maid:  
 But here's the drollest thing on earth,  
 When any *Child* is brought to Birth,  
 The *Turnpike-Duty* comes of course,  
 (Besides the charges of the nurse)  
 And if you *Christen* him (forsooth)  
 That he may know the way of truth,  
 For ent'ring him into the fold,  
 You must pay *Turnpike*, we are told.  
 If you refuse this tax to pay,  
 Five Pounds you forfeit down straitway;  
 Or to the Bailiff's potent writ,  
 Your goods and chattels you must quit.

### Duties on Waggon, Wain, and Cart.

It is enacted, Farmers, mind, I pray,  
 That you henceforth must all a *Duty* pay.  
 For three or four-wheel'd Carriages in use,  
 Four Shillings must be paid without excuse;  
 For two-wheel'd Wains, two Shillings shall be paid,  
 But only on One Farming-Cart 'tis laid.

### On the Game-Laws.

You Gentlemen!—O men of might!  
 What you enact must sure be right!  
 But right or wrong 'tis all the same,  
 You will and must have all the Game.  
 Enjoy your privileges—Do!  
 The *Fiat's* giv'n—it shall be so.  
 Read this Book—peruse the Laws,  
 'I will teach you how to gain your Cause.

### Stamp-Duties on Vellum, Parchment, Paper, &c.

Lo here, my Friends! the scenery to close,  
 A tedious List of complicated Laws!  
 Stamp upon Stamp—Duties on Duties high  
 On Vellum, Parchment, and on Paper lie;  
 No Deed or Bond, or Contract can be made,  
 But for the same a *Duty* must be paid.  
 By which it seems, some men must taxes prize:  
 But mum—no more—lest they should tax our eyes.

SALOP, Oct. 31, 1783.

E. T.

I N D E X.

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T H E

T H E  
O P I N I O N S of C O U N C I L,  
O N T H E  
R E C E I P T T A X.

*Great doubts and uneasiness having prevailed on several points respecting the Tax on Receipts, the following Legal Opinions thereon, have been obtained, for the Information of the Public.*

C A S E.

**Y**OU are desired to peruse the Act of Parliament left herewith, and to give your Opinion upon the following Questions :

Question 1st. May persons continue to give or take Receipts on Bills of Parcels, or on unstamped paper, without being subject to the penalty of twenty pounds, as stated in the Act imposing a Duty on Receipts?

Answer. Persons who shall give or take Receipts on unstamped paper, will not incur any penalty in so doing, unless the receipt shall be framed in a fraudulent manner, for the purpose of evading the act, viz. by inserting a sum under forty shillings as a sum paid in full, when in fact more was paid. If the receipt is fairly adapted to the real transaction, the consequence will be, that it cannot be given in evidence, if for two pounds or upwards, unless stamped, but no penalty will be incurred.  
*Ll. Kenyon.*

All persons are at liberty to give or take Receipts on Bills of Parcels, or on other unstamped paper, and are not subject to any penalty for so doing.  
*J. Mansfield.*

The penalty is imposed on persons who shall endeavor to procure Receipts, which may be given in evidence in courts of law, by inserting a less sum than is actually received; but there is no penalty on any person's taking a Receipt on unstamped paper, for the sum actually received; but such Receipts, if the parties giving them think proper to deny the payment, will be no evidence whatever either in a court of law or equity.  
*R. P. Arden.*

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Question 2d. Will persons be subject to the above penalties for neglecting or declining to take any Receipt for their money paid?

Answer. Certainly not.

*Ll. Kenyon.*

No person is obliged to take a Receipt for any money paid, nor will any penalty be incurred by a person neglecting or declining to take a Receipt.

Certainly not.

*J. Mansfield.  
R. P. Arden.*

Question 3d. If witnesses be taken to every payment, may not the same witnesses be produced as legal evidence in a court of law, as heretofore?

Answer. Undoubtedly: parole evidence of payment will be as admissible, as formerly.

*Ll. Kenyon.*

Witnesses to any payment of money may be produced and examined, to prove such payment in a court of justice; and their evidence will be legal and effectual, as it was before the passing of the late Act.

They certainly may.

*J. Mansfield.  
R. P. Arden.*

Question 4th. May books of accounts continue to be brought in evidence of payments, as heretofore?

Answer. Books of accounts will be admissible in evidence, as formerly.

*Ll. Kenyon.*

Books of accounts kept by persons in trade in the usual course of their business, in which they enter their debts and credits, will be evidence of payments made to them, in the same manner as before the passing of the late act.

They may.

*J. Mansfield.  
R. P. Arden.*

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Abstract of an Act of Parliament,  
FOR GRANTING  
NEW DUTIES on Bills of Exchange,  
Promissory and other Notes:  
AS ALSO  
Stamp Duties on Receipts.

WHEREAS an Act was passed last Sessions of Parliament, charging a Stamp Duty upon Inland Bills of Exchange, Promissory Notes, or other Notes, payable otherwise than on Demand, the said Act is declared to be, and shall be effectually repealed, and cease to be in Force, from and after the First Day of August, One Thousand Seven Hundred and Eighty-three; instead of which  
IT IS ENACTED,

THAT from and after the said First Day of August, One Thousand Seven Hundred and Eighty-three, there shall be raised, levied, collected and paid, throughout the Kingdom of Great-Britain, unto and for the use of his Majesty, his heirs and successors, the several Rates and Duties following; That is to say,

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for

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2. For every foreign or inland bill of exchange, promissory note, or other note, draft, or order, whether on vellum, parchment, or paper, where the sum expressed or made payable thereby shall not amount to fifty pounds, there shall be charged a stamp-duty of six-pence.

If the sum expressed or payable by such bills, notes, &c. be fifty pounds or upwards, the duty must be one shilling.

### Stamp Duty on Receipts.

3. And it is further enacted, That from and after the First Day of September, One Thousand, Seven Hundred and Eighty-three, the following Stamp Duties on Receipts shall take place:

For every piece of vellum, parchment, or paper, on which a receipt, or other discharge given for money paid, amounting to two pounds, and not amounting to twenty pounds, shall be ingrossed, written, or printed, there shall be charged a stamp duty of two-pence.

And for every piece of vellum, parchment, or paper, on which the receipt or discharge given, shall amount to twenty pounds and upwards, the stamp duty shall be four-pence.

4. But

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4. But all drafts and orders for payment of money on demand, drawn upon bankers, &c. living within ten miles of the drawer, shall be exempted from the duty.—As also receipts for any money paid into the Bank of England, or other banking-house; or for dividends on the funds, or on the back of any bill of exchange, promissory note, or other note, already stamped; or on a Bank post-bill, or letter acknowledging the receipt of any bill, note, or remittance; or any receipt on deed, bond, or mortgage, or other obligatory instrument already directed to be stamped; or any release, acquittance by deed or receipt, given by the treasurer of the navy; or account of the pay of the army, or given by officer, seaman, or soldier, or their representatives; or on account of wages, pay, or pension due from the navy, or on any victualling or ordnance bill, issued, or to be issued, before the said First Day of September, 1783.

5. Neither is the duty charged by this act, to extend to any bill of exchange, promissory note, &c. issued or payable on demand in Scotland, where the sum payable thereby shall not exceed the sum of twenty-one shillings.

6. If the sum expressed in any bill, note, or order on demand, shall be under ten pounds, the stamp duty shall be only three-pence.

B 2.

7. This.



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7. This act does not extend to any receipt, given on the back of any foreign bill of exchange.

8. No foreign bill of exchange, note, &c. shall be charged with more duty than 6d. but duplicates and triplicates must pay the same.

9. Bank-notes, &c. shall be exempted from the stamp-duty, on condition of paying the sum of 12,000l. per annum.

10. Whoever shall fraudulently evade the aforesaid duties upon receipts, by inserting a less sum in each receipt than is really paid, or by separating or dividing the sum actually paid or received, into divers receipts, or by any other device, fraudulently endeavour to evade the duties, such person or persons shall forfeit twenty pounds.

11. All receipts in full, shall pay 4d. duty, altho' the sum expressed shall not amount to twenty pounds.

12. The duties on bills of exchange, promissory notes, orders, &c. to be paid by the drawers—the duties on receipts must be paid by the persons requiring such receipts; except where the money is paid by his Majesty, in respect of any pension, or salary, in which case

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case the duty shall be paid by the person, or persons giving the receipt.

13. The management of these stamp-duties, to be with the commissioners for the time being, of all other stamp-duties, who have power to employ officers.

14. Vellum, parchment, or paper, shall be stamped before any bill of exchange, promissory note, order, draft, receipt, or discharge, shall be printed or written thereon, otherwise the same shall not be allowed legal, or received as evidence in any court of law or equity.

15. Unstamped receipts under forty shillings may be given in evidence, but not if they are receipts in full of all demands.

16. Stamp of two-pence upon receipts amounting to 40s. and under 20l. shall be given in evidence, but not if they contain a general discharge in full of all demands.

17. And whereas a great number of stamps of the value of three-pence, may, under the before recited Act of the last Sessions of Parliament, have been already provided and impressed upon sheets or pieces of paper, intended for bills of exchange, promissory notes, &c. it

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it is enacted, That such bills, &c. as have been already stamped with a three-penny stamp, shall be stamped with an additional duty of three-pence, and shall then be deemed good and valid.

18. The usual allowance to be made in this case, as in the prompt payment of other duties on vellum, paper, &c.

19. The commissioners may alter, vary, or renew the stamps, occasionally, as they may think proper.

20. Persons counterfeiting these stamps, or uttering such counterfeit stamps, shall be adjudged felons, and suffer death, without benefit of clergy.

21. Duties granted by this act, to be raised and levied as those under former acts.

22. All pecuniary penalties imposed by this act, shall be distributed, one moiety to his Majesty, the other to the informer.

23. The duties imposed and granted by this act, are to be paid to the Receiver-General of his Majesty's stamp-duties.

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24. A book or books shall be provided and kept in the office of the Auditor of the Exchequer, wherein all the monies collected or produced by virtue of this act, shall be entered separate from all other duties.

25. And the monies to be raised by this act, shall be applied to the same purposes as those raised by the Act passed last Sessions of Parliament, which is hereby repealed, *viz.* for raising a fund for the payment of Annuities established by an Act made in the last Sessions of Parliament, entitled, "An Act for raising a certain sum of money by way of Annuities, and for establishing a Lottery."

26. If any person shall be sued, molested, or prosecuted, for any thing by him done or executed in pursuance of this act, such person may plead the general issue, and give the special matter in evidence, for his or her defence; and if a verdict be given for the defendant, he shall recover treble costs of the plaintiff.



A N

**Abstract of an Act of Parliament,**  
**FOR GRANTING**  
**A STAMP-DUTY on the REGISTRY of**  
*Burials, Marriages, Births and Christenings.*

**BY** the aforesaid Act of Parliament, **IT IS ENACTED:**

**THAT** from and after the First Day of October, One Thousand Seven Hundred and Eighty-Three, there shall be raised, levied, collected and paid, throughout the Kingdom of Great-Britain, unto and for the use of his Majesty, his heirs and successors, the several Rates and Duties following; That is to say,

Upon the Entry of every Burial, Marriage, Birth, or Christening, in the Register of any Parish, Precinct, or Place in Great-Britain, a Stamp-Duty of Three-Pence.

2. This Duty is to be collected by, and to be under the management of the commissioners of the other stamp-duties on vellum, parchment, and paper, who are to order the form of the stamp, and appoint officers under them, and allow such salaries and incidental charges

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charges as may be necessary; and the said commissioners are authorized to execute this act, in as full extent as any stamp-act now in force, respecting a duty on vellum, parchment, paper, &c.

3. Every parson, vicar, curate, &c. who shall make entries of burials, marriages, births or christenings, after the First Day of October, 1783, in the register of any parish, or place, within Great-Britain, before the parchment, vellum, or paper, on which the entry of such register shall be made, shall have been duly stamped, as by this act is directed, every such parson, vicar, curate, &c. shall, for every such offence, forfeit the sum of five pounds.

4. Every parson, vicar, curate, &c. of any parish, or place as aforesaid, is authorized and empowered to demand and receive from the undertaker, or other person employed in and about the funeral of any person so to be buried, or from the parties married, or from the parent of the child whose birth or christening is registered, or other person requiring the christening of such child, the sum of three-pence: and if such undertaker, or other person, so employed in and about such funeral, or if the parties so married, or the parent, &c. bringing the child, whose birth, &c. shall be required

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required to be registered, shall neglect, or refuse, on demand, to pay the said duty, he, she, or they shall, for every such offence, forfeit five pounds.

5. The church-wardens and overseers of every parish, or one of them, shall, from time to time, as occasion may require, provide one or more book or books, for the registering of burials, marriages, births, and christenings, with such stamps, for each entry to be made therein, as by this act are required; and shall pay for such book or books, and the stamps to be contained therein, out of the rates under his or their management, and shall from time to time, receive back the money which shall be so paid, from the person authorized by this act, to demand and receive the duty hereby imposed; and in case of extra-parochial places, such book or books, with such stamps as aforesaid, shall be provided from time to time, by the person whose duty it shall be to make entries of burials, marriages, births, and christenings.

6. Provided always, that no parson, vicar, curate, or other person, shall be subject to any of the penalties or forfeitures in this act mentioned, for entering any burial, marriage, birth, or christening, in any parish register, without

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without any marks or stamps thereon, where a licence, under the hands of three of the commissioners for the time being appointed to put this act in execution, or some officer or officers by them impowered, shall have been granted, signifying their or his leave or approbation that the entry of any burial, marriage, birth, or christening, to be written in such register, may be therein written without any marks or stamps thereon; so as the person or persons having the custody of such register, do, from time to time, when and as often as he or they shall be thereto required, permit the said commissioners, or any of them, or any officer or agent for that purpose appointed by them to inspect and view such register; and do also pay, from time to time, as often as he or they shall be required thereto by the said commissioners, or any other by them authorized, pay unto the Receiver-General for the time being of the said duties, or such other officer or person as the said commissioners shall appoint to receive the same, all such sum and sums of money which, according to the true intent and meaning of this act, ought to be paid in respect to all and every such entry and entries, as shall be written in such register; any thing herein contained to the contrary notwithstanding.

7. Provided

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7. Provided also, that nothing herein contained and enacted, shall extend to charge the entry in any register of the burial of any person who shall be buried from any workhouse, or hospital, at the sole expence of any charity; nor the entry in any register of the birth or christening of any child whose parents at the time shall receive any parish relief.

8. Provided always, and be it further enacted, that the provisions of this act, with respect to the register of births, burials, and marriages, shall extend to the people called QUAKERS; and that the registers of births, burials, and marriages, now kept by them, shall be subject and liable to the stamp-duties hereby imposed upon the registers of births, burials, marriages and christenings; any thing herein, or in any other law contained to the contrary notwithstanding.

9. An allowance of two shillings in the pound is made to the Receiver-General of the stamp-duties, at the head office, and the head distributors of stamped vellum, parchment, and paper, or other person or persons duly appointed by the major part of the said commissioners to receive the duty by this act imposed, shall make an allowance to every parson, vicar, curate,

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curate, or other persons receiving the said duty, as a recompence for his trouble in accounting for the same, at and after the rate of two shillings in the pound, out of the money by them regularly accounted for, and paid to the Receiver-General, or Head Distributor &c. as aforesaid, according to the directions herein before contained.

10. All prosecutions for recovery of the duties hereby granted, as well as forfeitures for offences committed against this act, shall be heard and determined by any Justice of the Peace residing near the place where such forfeiture shall be made, or offence committed; and if he finds himself aggrieved by the judgment of any such Justice, he may appeal to the Justices, of the Peace at the next Quarter Sessions, who are hereby authorized and empowered to hear and determine the same, and their judgment therein shall be final.—

And every such Justice is hereby authorized and strictly enjoined and required, upon complaint made of any forfeiture incurred, or offence committed against this act, to summon the party accused, and upon his appearance, or refusal or neglect of appearance, to proceed to the examination of the matter of fact; and upon proof thereof, either by the confession of the party, or by the oath of one or more witnesses

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witness or witnesses, to give judgment thereupon, and to award and issue out warrants under his hand, for levying such forfeiture upon the goods and chattels of the offender; and to cause sale to be made of the said goods and chattels, if they shall not be redeemed in fourteen days, rendering to the party the overplus, if any.

11. But it shall and may be lawful to and for the said Justice, where he shall see cause, to mitigate such forfeiture as he shall think fit, reasonable costs to the officers and informers being always allowed, over and above such mitigation, and so that such mitigation do not reduce the penalties to less than a moiety of the penalties incurred, over and above the costs.

12. Penalties incurred by this act, (all necessary charges for the recovery thereof being first deducted) shall be divided and distributed, one moiety thereof to his Majesty, and the other moiety to such person or persons who shall inform and sue for the same.

13. No person employed by virtue of this act, in receiving or accounting for the duties hereby imposed, shall merely in respect of this act, be disqualified from voting at any election  
of

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of members to serve in parliament; any law or statute to the contrary thereof notwithstanding.

14. The duties imposed and granted by this act, are to be paid to the Receiver General of his Majesty's stamp-duties, who shall duly pay the same into the Exchequer.— And a book or books, shall be provided and kept in the office of the Auditor of the Exchequer, wherein all the monies collected or produced by virtue of this act, shall be entered separate and distinct from all other duties.— And the monies to be raised by the duties imposed by this act, shall be for the purposes of raising a fund for the payment of Annuities established by an act made in the last sessions of parliament, entitled, “ An act for raising a certain sum of money by way of Annuities, and for establishing a Lottery.”

15. If any person shall be sued, molested, or prosecuted, for any thing by him done or executed in pursuance of this act, such person may plead the general issue, and give the special matter in evidence, for his or her defence; and if a verdict be given for the defendant, he shall recover treble costs of the plaintiff.

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A N

Abstract of an Act of Parliament,  
FOR GRANTING  
NEW DUTIES on Waggon, Wain,  
Carts, &c.

**B**Y the aforesaid Act of Parliament, IT IS ENACTED:

THAT from and after the First Day of November, One Thousand Seven Hundred and Eighty-Three, there shall be raised, levied, collected and paid, throughout the Kingdom of Great-Britain, unto and for the use of his Majesty, his heirs and successors, the several Rates and Duties following; That is to say,

THAT every person who shall keep any Waggon, Wain, Cart, or other such Carriage with three or four Wheels, (except such Carriages as are now charged with any duty under the management of the Commissioners of Excise,) shall yield and pay annually the sum of four shillings for every waggon, wain, cart, or other carriage as aforesaid, which shall be expressed in a licence for that purpose.

D

And



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And that every person who shall keep any cart, or other carriage, with two wheels, (except such carriages as are now charged with any duty under the management of the Commissioners of Excise,) shall yield and pay annually the sum of two shillings for every such cart or other carriage, which shall be expressed in a licence for that purpose.

2. No person shall be obliged to pay the said yearly sum of four shillings for more than one such carriage employed in agriculture only, nor for more than three such carriages, employed for any other purpose on which the said duty of four shillings is hereby charged, where such waggons, wains, or other such carriages, are kept by or for him or her, for his or her own use only, and shall not be used for the carriage of any goods, wares, or merchandize, or be let out for hire.

3. Nothing in this act contained shall extend, or be construed to extend to charge with any duty hereby imposed, any cart, or other carriage with two wheels, employed in agriculture only, and not employed in parks, or pleasure ground, or used for the carriage of any goods, wares, or merchandize, for hire, or let out for hire.

4. Nothing herein contained shall extend, or be construed to extend, to carts with two wheels

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wheels drawn by one horse only, and employed only for the carriage of peats, or turf for fuel, and not let out for hire.

5. That in case any waggon or other carriage shall be pressed for conveying any arms, ammunition, or other baggage, by virtue of any law for preventing mutiny and desertion, and for the better payment of the army in their quarters, or for the regulation of his Majesty's marine forces while on shore, and the owner thereof shall be paid for such carriage, the same shall not be deemed to be a working for hire within the intent and meaning of this act.

6. The collecting, levying, and paying the duties herein before granted, is to be under the management and care of the commissioners of the stamp-duties upon vellum, parchment, and paper, who are empowered to appoint such under-officers and to allow such salaries and incidental charges as shall be necessary, and to provide and use such marks or stamps as they shall think fit to denote duty, and to do all other matters and things as may be necessary for the effectual execution of this present act.

7. Persons residing in London, or within the weekly bills of mortality, shall give notice in writing at the head stamp-office in London,

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of



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of the number of waggons, carts, &c. they keep, within thirty days after the first day of November, 1783, and continue so to do annually, at which time the duty must be paid.

8. All and every person or persons, who from and after the said first day of November, 1783, shall keep any waggon, wain, cart, or other carriage, hereby directed to be licensed, for his or her own use, or for the use of any person or from whom he, she, or they be committees, trustees, or guardians, in any other part of Great-Britain, shall within sixty days after the said first day of November 1783, or within twenty days after he, she, or they shall begin to keep such waggon, cart, &c. and from time to time within twenty days after beginning to keep any other carriage or carriages respectively, not being in the place or stead of the former, give notice in writing to the proper officer appointed by the said Commissioner for that purpose, residing next to the place where such person or persons for whose use the same shall be kept, shall respectively inhabit, of his, her, or their keeping the same, and of the number of the waggons, wains, carts, &c. so by him or them respectively kept, as aforesaid, and of the parish or place where he, she, or they respectively resides; and shall at the same time pay down the respective annual rates and duties so imposed as aforesaid, for keeping the same.

9. All

( 29 )

9. All persons who shall give such notice as aforesaid, must, at or within twenty days after the expiration of twelve calendar months from the times of giving such first notice, give a fresh notice in manner aforesaid, and pay down such annual rates and duties above-mentioned, according to the number of waggons, wains, carts, &c. so by him, her, or them kept, and in like manner renew such notice, and make such payment, from year to year, as long as he, she, or they shall keep any such carriages; and if any person or persons shall so keep any such waggon, wain, cart, &c. as aforesaid, without giving such first or other notice, and making such payments yearly in manner aforesaid, he, she, or they, shall respectively forfeit and lose the sum of five pounds for each offence.

10. No person shall be obliged to go out of the market-town where he or she resides, (if he or she resides within one) to make such entry and payment; and no person living in the country, shall be obliged to go further than to the nearest market-town to his or her dwelling, to make such entry and payment as aforesaid.

11. The commissioners shall give a licence to every person paying the duties aforesaid, which licence shall express the number of waggons, carts, &c. entered, and the time for which such licence shall be granted.

12. All

( 30 )

12. All prosecutions for recovery of the duties hereby granted, as well as forfeitures for offences committed against this act, shall be heard and determined by any Justice of the Peace residing near the place where such forfeiture shall be made, or offence committed; and if he finds himself aggrieved by the judgment of any such Justice, he may appeal to the Justices, of the Peace at the next Quarter Sessions, who are hereby authorized and empowered to hear and determine the same, and their judgment therein shall be final.— And every such Justice is hereby authorized and strictly enjoined and required, upon complaint made of any forfeiture incurred, or offence committed against this act, to summon the party accused, and upon his appearance, or refusal or neglect of appearance, to proceed to the examination of the matter of fact; and upon proof thereof, either by the confession of the party, or by the oath of one or more witness or witnesses, to give judgment thereupon, and to award and issue out warrants under his hand, for levying such forfeiture upon the goods and chattels of the offender; and to cause sale to be made of the said goods and chattels, if they shall not be redeemed in fourteen days, rendering to the party the overplus, if any.

13. But it shall and may be lawful to and for the said Justice, where he shall see cause, to

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to mitigate such forfeiture as he shall think fit, reasonable costs to the officers and informers being always allowed, over and above such mitigation, and so that such mitigation do not reduce the penalties to less than a moiety of the penalties incurred, over and above the costs.

14. No offence against this act, cognizable by the Justices of the Peace, shall be prosecuted in any of his Majesty's Courts of Record in Westminster.

15. No writ or writs of *Certiorari*, shall supercede execution or other proceedings made in pursuance of this act; but execution and other proceedings may be made there-upon; any such writ or writs, or allowance thereof, notwithstanding.

16. Penalties incurred by this act, (all necessary charges for the recovery thereof being first deducted) shall be divided and distributed, one moiety thereof to his Majesty, and the other moiety to such person or persons who shall inform and sue for the same.

17. In every case where the duty required by this act, shall be paid, and entry made as aforesaid, before any information be laid of such entry or payment not having been made, altho' not strictly within the time for that purpose mentioned, no person having made such entry and payment, shall be prosecuted for

for not having made such payment within the time limited by this act.

18. If any person having paid the duty shall die before the end of the year, the person to whom such waggon, cart, &c. shall be demised, or of right belong, shall enjoy the benefit of such licence to the end of the year, for which such payment may have been made.

19. The duties imposed and granted by this act, are to be paid to the Receiver General of his Majesty's stamp-duties, who shall duly pay the same into the Exchequer.— And a book or books, shall be provided and kept in the office of the Auditor of the Exchequer, wherein all the monies collected or produced by virtue of this act, shall be entered separate and distinct from all other duties.— And the monies to be raised by the duties imposed by this act, shall be for the purposes of raising a fund for the payment of Annuities established by an act made in the last sessions of parliament, entitled, " An act for raising a certain sum of money by way of Annuities, and for establishing a Lottery."

20. If any person shall be sued, molested, or prosecuted, for any thing by him done or executed in pursuance of this act, such person may plead the general issue, and give the special matter in evidence, for his or her defence; and if a verdict be given for the defendant, he shall recover treble costs of the plaintiff.

**A B S T R A C T,**  
OF ALL THE  
**G A M E - L A W S,**  
Respecting Hares, Partridges, Grouse, &c.

**F**OR killing in the night a Hare, *Penalty.*  
Partridge, or Pheasant,—Qualified  $\text{£. s. d.}$   
or unqualified, ————— 5 0 0

The action to be brought within 6 months, by information before a justice of the peace, or by action of debt, bill, plaint, or information.—The whole penalty to be given to the informer, with double costs, if brought on in the Courts of *Westminster. 9 Ann, ch. 25. 2nd Geo. 3d.*

For killing on a Sunday or Christmas-Day, a Hare, Partridge, or Pheasant,—Qualified, or unqualified,—First Offence, not more than 20*l.* nor less than 10*l.* Second Offence, not more than 30*l.* nor less than 20*l.* Third Offence, 50 0 0

The action to be brought within one calendar month, by information before a justice of the peace. The informer to be intitled to all costs and charges, and to half the penalty, the other half to be given to the poor of the parish.—*13 Geo. 3. ch. 80.*

Any officer or soldier, without leave of the Lord of the Manor, killing any Hare, **E** Coney,

( 34 )

	<i>Penalty</i>
Coney, Pheasant, Partridge, Pigeon, or any other sort of fowls, poultry, or fish, or his Majesty's Game within the Kingdom of Great-Britain, if an officer, forfeits	£. s. d. 5 0 0
The commanding officer to pay for every such offence committed by a soldier under his command,	1 0 0
Officers refusing to pay the above penalties within two days after conviction, forfeit their commissions.	
No time is limited by the statute for commencing the action, which is to be bro't by information before a justice of the peace; but no costs allowed. One half of the penalty to the informer, the other half to the poor of the parish. <i>Mutiny Act.</i>	
For exposing to sale a Hare, Partridge, or Pheasant,—Unqualified,	5 0 0
The action to be brought within 6 months by information before a justice of the peace, or by action of debt, bill, plaint, or information. The whole of the penalty given to the informer, with double costs allowed, if brought on in the Courts at Westminster, 2 Geo. 3. ch. 19.	
For selling a Hare, Partridge or Pheasant,—Qualified or unqualified,	5 0 0
The action to be brought within 6 months by information before a justice of the peace, or by action of debt, bill, plaint, or information. The whole of the penalty given to the informer, with double costs allowed, if brought on in the Courts of Westminster. 2 Geo. 3. ch. 19.	

For

( 35 )

	<i>Penalty</i>
For using tunnels or other engines to kill or destroy a Hare, Partridge, or Pheasant, Unqualified,	£. s. d. 5 0 0
The action to be brought within 6 months, by information before a justice of the peace, or by action of debt, bill, plaint, or information. The whole of the penalty given to the informer, with double costs allowed, if brought on in the Courts of Westminster. 2 Geo. 3. ch. 19.	
For keeping Greyhounds, Setting Dogs, Tunnels, or other engines to kill or destroy a Hare, Partridge, or Pheasant,—Unqualified,	5 0 0
The action to be brought within 6 months, by information before a justice of the peace, or by action of debt, bill, plaint, or information.—The whole of the penalty given to the informer, with double costs allowed if brought on in the Courts of Westminster. 2 Geo. 3. ch. 19.	
For killing a Partridge, between the 12th of February and 1st of September.—Qualified, or unqualified,	5 0 0
The action to be brought within 6 months by action of debt, bill, plaint, or information. The penalty given to the informer, with double costs. 2 Geo. 3. ch. 19.	
For killing a Pheasant between the 1st of February and 1st of October,—Qualified or unqualified,	5 0 0
The action to be brought within 6 months, by action of debt, bill, plaint, or information. The penalty given to the informer with double costs. 2 Geo. 3. ch. 19.	

For



For using Greyhounds, Lurchers, or Setting Dogs, to kill a Hare, Partridge, or Pheasant, unqualified,	<i>Penalty.</i>
	£. s. d.
	5 0 0

The action to be brought within 6 months by information before a justice of peace or by action of debt, bill, plaint, or information. The whole of the penalty given to the informer, with double costs allowed, if brought on in the Courts of Westminster. 2 Geo. 3. ch 19.

For tracing in the snow, or shooting with a gun or long bow, a Hare.—Qualified or unqualified—Imprisonment 3 months, or fine	<i>Penalty.</i>
	£. s. d.
	1 0 0

The action to be brought by information before a justice of the peace within one year.

For using Snares to take or kill a Hare.—Qualified or unqualified, imprisonment 1 month, or fine	<i>Penalty.</i>
	£. s. d.
	0 10 0

The action to be brought by information before a justice of the peace, within one year.

If any Gamekeeper shall kill or take a Hare, Pheasant, Partridge, or other Game, under colour of being for the use of the Lord of the Manor, and afterwards sell and dispose thereof without the Lord's consent, and be convicted on complaint of such Lord, and on oath of one witness, before one justice; he shall be committed to the House of Correction for three months, to be kept to hard labor.— 5 Ann, ch. 14, s. 4.

Any

Any person that shall destroy, sell, or buy any Hare, Pheasant, Moor, Heath-Game, or Grouse; and shall in three months make discovery of any higler, chapman, carrier, innkeeper, ale-house-keeper, or victualler, that hath bought or sold, or offered to buy or sell, or had in their possession any Hare, Pheasant, Partridge, Moor, Heath Game, or Grouse, so as any one shall be convicted; such discoverer shall be discharged of the pains and penalties hereby enacted for killing or selling such Game, and shall receive the same benefit as any other informer.	<i>Penalty.</i>
	£. s. d.
	5 0 0

5 Ann. c. 14, s. 3.

Every person who shall shoot at, kill, or destroy, with any gun or bow, any Grouse, Heath-Cock, or Moor-Game; shall on conviction before two justices, by confession or oath of two witnesses, be committed to gaol for three months, unless upon conviction, he pay to the church-wardens for the use of the poor, 20s. for each fowl, or, after one month after his commitment, become bound by recognizance with two sureties in 20l. each, before two justices, not to offend again in like manner: the recognizance to be returned to the next sessions.— 1 Jam. c. 27, s. 2.

No person shall, upon any pretence whatsoever, wilfully take, kill, destroy, carry, sell, buy, or have in his possession or use, any Heath-Fowl, commonly called Black-Game, between December 10, and August

August 10; nor any Grouse, commonly called Red-Game, between December 10, and August 12; nor any Bustard, between March 1, and September 1, in any year; on pain of forfeiting for the first offence any sum not exceeding 20l. nor less than 10l. for the second and every subsequent offence, not exceeding 30l. nor less than 20l.

Penalty  
£. s. d.

Half the penalty to the informer, and half to the poor, 13 Geo. 3, c. 55, s. 1, 2, 4. To be recovered in any of his Majesty's Courts of Record at Westminster, on prosecution within 6 calendar months after the offence committed.

30 0 0

Any person whatsoever who shall take or kill any Moor, Heath-Game, or Grouse, in the night-time, shall, on conviction before one justice, on the oath of one witness, forfeit

5 0 0

Half to be paid to the informer, and half to the poor, by distress; for want of distress, to be sent to the House of Correction for three months for the first offence, and for every other offence, 4 months. 9 Ann, c. 25.

If any person shall knowingly and wilfully kill, take or destroy, or use any gun, dog, snare, net, or other engine, with intent to kill, take, or destroy, any Hare, Partridge, or other Game, in the night, viz. between the hours of 7 at night & 6 in the morning, from the 12 of October to the 12th of February, and between the hours of 9 at night & 4 in the morning

ing from the 12th of Feb. to the 12th of October; or in the day-time on a Sunday or Christmas-day; he shall forfeit for the first offence not exceeding 20l. nor less than 10l. for the second offence not exceeding 30l. nor less than 20l. for the third and every other subsequent offence

Penalty  
£. s. d.

50 0 0

The action to be brought within one calendar month, by information before a justice of the peace. The informer to be entitled to all costs and charges, and to half the penalty, the other half to be given to the poor of the parish. 13 Geo. 3, c. 80.

If any Hare, Pheasant, Partridge, Moor, Heath-Game, or Grouse, be found in the shop, house, or possession of any poulterer, salesman, fishmonger, cook, or pastry-cook, or of any person not qualified in his own right to kill Game, or entitled thereunto under some person so qualified, it shall be deemed an exposing thereof to sale. 9 Ann. c. 25, s. 2. 28 Geo. 2, c. 12.—(See page 34)

Any Justice of the peace, and Lord within his Manor, may take away any such Hare, Pheasant, Partridge, Moor, Heath-Game, or Grouse, or any other Game, from any higler, chapman, innkeeper, victualler, or carrier, or any other person not qualified, which shall be found in his custody or possession. 5 Ann. c. 14; In order to preserve the Red and Black Game or Grouse, commonly called Heath-



*Penalty.*  
**Heath-Cocks, or Heath-Polts, no person** £. s. d.  
 whatsoever, on any mountains, hills,  
 heaths, moors, forests, chafes, or other  
 wattes, shall presume to burn, between  
 Feb. 2; and June 24, any grig, ling,  
 heath, furz, goss, or fern; on pain of  
 being committed to the House of Cor-  
 rection, for any time not exceeding one  
 month, not less than ten days, there to  
 be whipt and kept to hard labor. 4 & 5  
*W. c. 23. s. 11.*

No person shall shoot in any cross-bow,  
 hand-gun, hag-but, or demihake, un-  
 less such person is really possessed of  
 100l. per annum, on pain of forfeiting 10 0 0

No person of what estate or degree soever  
 shall shoot in, carry, keep, use, or have  
 in his possession, any hand-gun, not  
 being in the stock and gun of the length  
 of one yard; or any hagbut, or demi-  
 hake, not being in the stock and gun of  
 the length of three quarters of a yard;  
 on pain of forfeiting 10 0 0

Any person having 100l. per annum, as a-  
 bove, may seize every such cross-bow,  
 hand-gun, &c. being so deficient in  
 length; but shall break and destroy  
 them in 20 days after such seizure, on  
 pain of forfeiting 2 0 0

No person shall command his servant to  
 shoot in any cross-bow, hand-gun, hag-  
 but, or demihake, at any deer, fowl,  
 or other thing, except at a butt or bank  
 of earth, on pain of forfeiting 10 0 0

*\*\* All persons not having Lands, &c. of his own, of 100l. a year, or having a Lease for 99 years, of the clear yearly value of 150l. or being the heir of a Nobleman or Esquire, are declared Unqualified.*

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F	Grants

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Agreements where the Matter of Agreement exceeds Twenty Pounds (except those for Lease at Rack Rent of Messuage under Five Pounds, and those for Hire of Laborers, &c. and those relating to Sale of Goods, &c.)— <i>6s.</i>	0 6 0
Almanacks, Sheet and Book.— <i>4d.</i>	0 0 4
Answers,	

	<i>Whole Duty.</i>
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Answers, Bills, Depositions, Demurrers, Interrogatories, Replications, Rejoinders, and other Proceedings in Equity.— <i>Double 12d.</i> <i>Additional 6d.</i>	0 2 6
Answer, Dismission, Sentence, and final Decree, in Ecclesiastical Courts, Admiralty, or Cinque Ports, and Copies thereof; Copies of Citation or Monition in Ecclesiastical Courts; Protest, and other Notarial Acts.— <i>Double 6d.</i> <i>Addit. 1s.</i>	0 2 0
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Beneficial Warrant— <i>Treble 2s. 6d.</i> <i>Addit. 5s.</i>	0 12 6
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Bills, &c. under 10 <i>l.</i> not on Demand <i>6d.</i>	0 0 6
Bills of Exchange, &c. for less than 50 <i>l.</i> and above 10 <i>l.</i> as above, <i>6d.</i>	0 0 6
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<i>N. B.</i> Foreign Bills of Exchange and Promissory Notes are charged with a Duty of <i>6d.</i> only for each Copy; and all Drafts and Orders for Payment of Money on Demand, drawn upon Bankers, &c. living within ten Miles of the Drawer, are exempted from Duty.	
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F 2	Bonds

	<i>Whole Duty.</i>	
	£.	s. d.
Bonds (except such as are given as Security for Money) Charter-Party, Contract, Deed, or Deed Poll, Indenture, Obligatory Instrument, Letter of Attorney, Lease, Passport, Procuracy, Release and Benefice and Presentation, if under 10 <i>l.</i> in the King's Books—5 <i>s.</i> <i>Addit.</i> 1 <i>s.</i>	0	6 0
Bonds given as Security for Payment of Money, if not exceeding 100 <i>l.</i> —5 <i>s.</i>	0	5 0
Bonds given as Security for Payment of Money, if above 100 <i>l.</i> —5 <i>s.</i> <i>Addit.</i> 5 <i>s.</i>	0	10 0
Bonds, if of or above 500 <i>l.</i> —5 <i>s.</i> <i>Addit.</i> 10 <i>s.</i>	0	15 0
Cards, (Playing) per Pack— <i>Treble</i> 6 <i>d.</i>	0	1 6
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Copies of Wills; Depositions in the Court of Chancery, or other Court of Equity at		

*West-*

	<i>Whole Duty.</i>	
	£.	s. d.
<i>Westminster</i> , Copy of any Bill, Answer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depositions, or other Proceedings whatsoever in such Courts of Equity; Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading whatever in the Court of <i>Westminster</i> , or in any other of the Courts of the Principality of <i>Wales</i> , or in any of the Courts of the Counties Palatine of <i>Chester</i> , <i>Lancaster</i> , or <i>Durham</i> , and Copies thereof— <i>Treble</i> 1 <i>d.</i>	0	0 3
Deed inrolled—7 <i>s.</i> 6 <i>d.</i> <i>Addit.</i> 2 <i>s.</i> 6 <i>d.</i>	0	10 0
Dice, and all other Things used for any Games of Chance— <i>Double</i> 5 <i>s.</i> <i>Add.</i> 2 <i>s.</i> 6 <i>d.</i>	0	12 6
Dispensation or Faculty— <i>Four</i> 40 <i>s.</i> <i>l.</i> 40 <i>s.</i>	10	0 0
Entry of any Burial, Marriage, Birth, Christening—3 <i>d.</i>	0	0 3
Exemplification under Seal of Court— <i>Treble</i> 5 <i>s.</i> <i>Additional</i> 5 <i>s.</i>	1	0 0
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Indentures (Parish)— <i>Single</i> 6 <i>d.</i>	0	0 6
Indentures, (Apprentices) if the Fee be 50 <i>l.</i> or under—6 <i>d.</i> per £.		
Indentures, (Apprentices) if the Fee be above 50 <i>l.</i> —12 <i>d.</i> per £.		
Institution or Licence Ecclesiastical, in <i>England</i> , <i>Wales</i> , or <i>Berwick-upon-Tweed</i> , Let-		

ters

	<i>Whole Duty.</i>
	<i>£. s. d.</i>
ters of Mart, Writ of Covenant, and Writ of Entry for suffering a common Recovery--- <i>Treble 5s.</i>	0 15 0
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Libel, Allegation, Deposition, or Inventory exhibited in Ecclesiastical Courts, Admiralty or Cinque Ports, and Copies thereof, and Citation or Monition made in any Ecclesiastical Court--- <i>Treble 6d. Additional 1s.</i>	0 2 6
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Licence to keep Waggon, Wain, &c. with 3 or 4 Wheels (except as above)--- <i>4s.</i>	0 4 0
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Licences for ditto in the Country	0 5 0
Medicines---Upon every Box, Packet, Bottle or Phial, or other Inclosure of any Medicine, sold for less than <i>2s. 6d.</i> --- <i>3d.</i>	0 0 3
Medicines if sold for <i>2s. 6d.</i> and for less than <i>5s.</i> --- <i>6d. each,</i>	0 0 6
Medicines if sold for <i>5s.</i> or upwards--- <i>1s.</i>	0 1 0
News	

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	<i>£. s. d.</i>
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Pamphlets of one Sheet.--- <i>Single 1d.</i>	0 0 1
Policy of Assurance, under 1000 <i>l.</i>	0 6 0
Policy of Assurance above 1000 <i>l.</i>	0 15 0
Probates and Letters of Administration, if Value 100 <i>l.</i> and under 300 <i>l.</i> --- <i>Double 5s. Addit. 20s. and Addit. 20s.</i>	2 10 0
Probates and Letters of Administration, if the Value of 300 <i>l.</i> and under 600 <i>l.</i> --- <i>Dbl. 5s. Ad. 20s. Ad. 20s. Ad. 20s. Ad. 20s.</i>	4 10 0
<i>N. B. 20s. more, when of the value of 600<i>l.</i> and 20s. more, when of 1000<i>l.</i> or upwards.</i>	
Receipts amounting to Two Pounds, and under Twenty Pounds.--- <i>2d.</i>	0 0 2
Receipts amounting to 20 <i>l.</i> or upwards, and Receipts in full of all Demands.--- <i>4d.</i>	0 0 4
Receipt for Legacy or Share of Personal Estate not exceeding 20 <i>l.</i> --- <i>2s 6d. Add. 2s 6d.</i>	0 5 0
Receipt for ditto, if exceeding 20 <i>l.</i> and under 100 <i>l.</i> --- <i>5s. Additional 5s.</i>	0 10 0
Receipt	

	<i>Whole Duty</i>
Receipt for ditto, if amounting to 100l.---	L. s. d.
20s. Additional 20s. - - - - -	2 0 0

N. B. An Additional 20s. for every further 100l.

\* \* Wives, Children and Grandchildren, exempted from the Additional Duties.

Scotch Deeds, Bonds, &c.---	4s. Addit. 1s.	0 5 0
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Transfers of Stock.---	7s. 9d. Addit. 2s. 3d.	0 10 0
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Warrant, Monition, or Personal Decree in Admiralty or Cinque Ports; Ecclesiastical Commission, Judgments, and Record of <i>Nisi Prius</i> and <i>Postea</i> .---	Double 2s. 6d.	0 5 0
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Writs of Error, <i>Certiorari</i> , and Appeal (except to Delegates)---	Double 5s. Addit. 6d.	0 11 0
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*Wine Licences for England and Wales.*

Wine Licence, where the Party has Licences for retailing Ale and Spirituous Liquors.---	4s. Additional 40s.	2 4 0
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Wine Licence where the Party has a Licence for retailing Ale only.---	4s. Addit. 4l.	4 4 0
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Wine Licence, where the Party has no other Licence.---	4s. Additional 5l.	5 4 0
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*Wine Licences for Scotland.*

Wine Licence, where the Party has Licences for retailing Ale and Spirituous Liquors.---	1l. 6s. 8d.	1 6 8
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Wine Licence where the Party has a Licence for retailing Ale only.---	2l. 13s. 4d.	2 13 4
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Wine Licence, where the Party has no other Licence.---	3l. 6s. 8d.	3 6 8
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F I N I S.