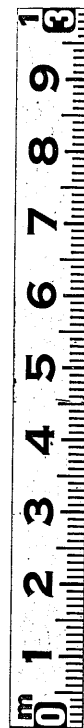


157-9



0070

TABLE
OF THE PRESENT
STAMP DUTIES

APPLICABLE TO

SCOTLAND;

WITH

*The Exemptions from, and Regulations respecting, those Duties;
as also, the Legal Allowances, and Drawback.*



EDINBURGH:

PRINTED BY SIR D. HUNTER BLAIR AND J. BRUCE,
Printers to the King's most Excellent Majesty.

1804.

I N D E X.

	Page
A TTORNEYS and Notaries Certificates and Duty,	5
Admittance of any Member of the College of Physicians, Advocate, Clerk to the Signet, Solicitor,	6
Procurator, Agent, Notary Public, or other Officer in any Court,	ib.
Admiralty Courts, Duties in,	ib.
Affidavit in Ecclesiastical Court, or Court of Admiralty, and Copy,	ib.
Summons or other Original Application in Courts,	ib.
Extract or Attested Copy from any Public Register,	ib.
Affidavit in Court of Exchequer,	ib.
Depositions of Witnesses in Court of Session, &c.	ib.
Regulations respecting the Three last Duties,	ib.
Agreement,	7
Exemptions from Agreement Duty, and Regulations,	ib.
Charter, Instrument of Seifine, &c.	ib.
Bonds,	ib.
Exemptions from Bond Duty,	ib.
Bond for Security of Money,	8
Heritable Bond, or Conveyance of Lands, &c. for Security of Money,	ib.
Bond as a Collateral Security for any Heritable Bond, &c.	ib.
Entry, &c. of Admission into any Corporation or Company,	ib.
Procuration,	ib.
Power of Attorney,	ib.
Ditto by any Petty Officer, Seaman, &c.	9
Commission by the Commissioners of Customs or Excise,	ib.
Award or Decreet Arbitral,	ib.
Deeds here described,	ib.
Exemptions from Deed Duty,	ib.
Attested Copies of Deeds,	ib.
Indenture of Apprenticeship, and Assignment thereof,	10
Transfer of Stock in any Company or Society,	ib.
Promissory Notes, Bills of Exchange, &c.	ib.
Exemptions and Regulations applicable to Notes and Bills,	11
Receipts,	ib.
Regulations and Exemptions applicable to Receipts,	ib.
Testament Testamentor, &c.	12
Exemption from this Duty, and Regulation respecting the recording of Inventories and Personal Estate, &c.	13

INDEX.

Page

New Legacy Duty,	14
Exemptions and Regulations concerning the same,	ib.
Old Legacy Duty,	15
Grants of Sums of Money, Offices, or Employments,	ib.
Specification of a Patent for any Discovery or Invention,	ib.
Policies for Sea Insurances,	16
Fire Insurances and Duty,	ib.
Exemptions from Fire Insurance Duty,	ib.
Passport,	ib.
Bill of Lading for Goods exported,	ib.
Protest,	ib.
Notarial Act,	ib.
Debenture or Certificate for Drawbacks,	ib.
Institution or Licence by any Presbytery or Spiritual Power,	ib.
Licence to retail Ale, Beer, &c.	ib.
to exercise the Trade of a Pawnbroker,	ib.
to deal in Lottery Tickets,	ib.
Hat Licence and Duty,	ib.
Medicine Licence and Duty,	17
Game Duty,	ib.
Race Horse Duty,	ib.
Cards and Dice,	ib.
Pamphlets, Newspapers, and Advertisements,	ib.
Almanacks or Calendars,	18
Exemptions from Almanack Duty,	ib.
Post Horse and Stage Coach Licences and Duties,	ib.
Gold and Silver Plate Duty,	ib.
Regulations for Security of Stamp Duties, &c.	19
Allowances on Purchases of Stamps at the Head Office,	ib.
Drawback of Duty on Plate exported,	20

STAMP OFFICE, EDINBURGH,
11th October 1804.

TABLE of STAMP DUTIES applicable to *Scotland*.

BY Statute 44th of His present Majesty, Cap. xcvi. Sect. i. the former Duties ceased from and after the 10th October 1804, excepting as to the Recovery of any Arrears thereof remaining unpaid, or as to any Penalties or Forfeitures incurred at any Time before or on the said 10th Day of October: And, by Sect. 8. of the said Statute, all the Provisions, Penalties, Matters, and Things in former Acts (unless where expressly altered by this Act), are declared to extend to the following *New Duties*, commencing on the 11th October 1804.

CERTIFICATE to be taken out by every Solicitor, Agent, Procurator, or Public Notary admitted, inrolled, or registered in any of His Majesty's Courts in Scotland, or any other Court there holding Pleas, where the Debt or Damage shall amount to Forty Shillings or more, residing within the City and Shire of Edinburgh, if he has not been admitted three Years—yearly, L. s. d.

If he has been admitted Three or more Years—yearly, 5 0 0

CERTIFICATE to be in like Manner taken out by every Solicitor, &c. admitted, inrolled, or registered as aforesaid, residing in any other Part of Scotland out of the Limits above mentioned, if he has not been admitted Three Years—yearly, 10 0 0

If he has been admitted Three Years or more—yearly, 3 0 0

CERTIFICATE to be taken out by every other Person who, for or in Expectation of any Fee, Gain, or Reward, shall draw or prepare any Conveyance of, or Deed relating to, any real or personal Estate, or any Proceedings in Law or Equity, if residing in the City or Shire of Edinburgh, 6 0 0

CERTIFICATE to be taken out by the same Description of Persons residing in any other Part of Scotland, 10 0 0

By Sect. 14. of the said Statute, it is enacted, That every Person who shall, for or in expectation of any Fee, Gain, or Reward, directly or indirectly, draw or prepare any Conveyance of, or Deed relating to, any real or personal Estate, or any Proceedings in Law or Equity, other than and except Serjeants at Law, Barristers, Solicitors, Attorneys, Notaries, Proctors, Agents, or Procurators, having obtained regular Certificates, and special Pleaders, Draftmen in Equity, and Conveyancers, being Members of One of the Four Inns of Court, and having taken out the Certificates mentioned in the Schedule to the said Act annexed, at the Head Office in London, of the Commissioners for managing the Duties on stamped Vellum, Parchment, and Paper; and other than and except Persons solely employed to engross any Deed, Instrument, or other Proceedings not drawn or prepared by themselves and for their own Account respectively; and other than and except public Officers drawing or preparing official Instruments applicable to their respective Offices, and in the Course of their Duty, shall forfeit and pay for every such Office the Sum of Fifty Pounds. Nothing in the said Act extends to Persons drawing or preparing any Will or other Testamentary Papers, or any Agreement, not having the Solemnities of a Deed, or any Letter of Attorney.

B.

(6)

WARRANT or MEMORANDUM of Authority to carry on or defend any Suit or Prosecution in any of His Majesty's Courts, or in any other Courts holding Pleas, where the Debt or Damage shall amount to 40 Shillings or more, - - - - - L. s. d.
o 5 o

By Sect. 15th, this Duty may be charged by Solicitors, &c. in their Bill of Fees.

EXEMPTION.

Warrant, &c. in any Suit or Proceedings prosecuted or defended in any Court in Name of His Majesty, His Heirs or Successors, or at the Instance of His Majesty's Advocate, or any Officer legally authorized to prosecute in His Majesty's Name, or to sue for His Majesty's Interest; but this Exemption not to extend to Prosecutions, wherein any Person, other than His Majesty, His Heirs or Successors, shall be entitled to any Penalty or Forfeiture, or any Part thereof.

INSTRUMENT of Admittance, or any Minute, Memorandum, or Entry of Admittance, of any Member of the College of Physicians in Scotland, or of any Advocate, Clerk to the Signet, Solicitor, Procurator, Agent, or other Officer in any Court whatsoever, or of any Notary Public in Scotland, - - - - - 16 o o

EXEMPTION.

Annual Officer in any Royal Burgh, or of Regality, Corporation, or inferior Court, whose Office is under the Value of 10l. *per Annum*, in Salary, Fees, or Perquisites.

ADMIRALTY COURTS—Appeal from, Sentence in any Court of Admiralty, Bail Bond, and certain Proceedings in these Courts, are chargeable with the several Duties specified in the Schedule annexed to said Act, Fol. 882, 883, so far as applicable to such Proceedings in Scotland, which will be attended to by the Clerks and Practitioners in the Courts of Admiralty.

AFFIDAVIT in any Ecclesiastical Court or Courts of Admiralty, - - - - - o 4 o

COPY of any such Affidavit, - - - - - o 4 o

And for every Sheet copied (calculated at 900 Words to each Sheet) of which any such Copy shall consist, over and above the first 1800 Words, a further Duty of - - - - - o 3 o

SUMMONS, Summary Petition, Complaint, or other original Application, in whatever Form issuing from or out of, or presented to the Court of Session or Court of Exchequer in Scotland, - - - - - o 4 o

SUMMONS, Precept, Edict, Summary Petition, Complaint, or other original Application, in whatever Form issuing from, or out of, or presented to any Court in Scotland, (not being the Court of Session, or of Justiciary, or Court of Exchequer), where the Matter in dispute shall exceed the Amount or Value of 5l. - - - - - o 2 o

EXTRACT, or **ATTESTED COPY** of or from any Instrument or Writing given out from any Public Register, or from the Books or Records in any Court, - - - - - o 1 6

AFFIDAVIT, or written **DEPOSITION** in the Court of Exchequer, - - - - - o 2 o

DEPOSITIONS of Witnesses in Causes before the Court of Session, Commission of Teinds, Court of Admiralty, Commissary Court of Edinburgh, or in any Civil Cause before any inferior Court, - - - - - o 2 o

Every Sheet liable to any of the Three Duties last mentioned may be divided into Four Pages, at the Rate of 36 Lines in each Page, and 9 Words in each Line, and no more.

The Duty on Extracts does not extend to Decrees of Courts, other than such formal Decrees of Registration as are usually annexed to the Extracts of Writings; or to Copies or Extracts of Protests upon Bills or Promissory Notes under 40s.: And the Duty on Depositions does not extend to those taken in any Suit instituted in at the Instance of the public Prosecutor, or where the public Revenue is concerned; or to Depositions taken in civil Causes, before any inferior Court, where the Sum or Subject concluded for is under the Value of 5l. exclusive of Costs; or to Depositions at the Instance of Persons admitted to sue or defend in *forma Pauperis*.

(7)

AGREEMENT, where the Matter shall be of the Value of 20l. or upwards, whether the same shall be only the Evidence of a Contract, or Obligatory on the Parties from its being a written Instrument, provided the same does not contain a Clause of Registration; upon any Number of Words not amounting to 2160, of which such Agreement shall consist, - - - - - L. s. d.
o 16 o

And for every entire Quantity of 1080 Words of which any such Agreement or other Obligatory Instrument, together with every Schedule, Receipt, Instrument, or other Matter, put or indorsed thereon, or annexed thereto, shall consist, over and above the first 1080 Words, a further Duty of - - - - - o 16 o

EXEMPTIONS.

Memorandum or Agreement for any Lease at Rack Rent of any Messuage under the yearly Value of Five Pounds.

Memorandum or Agreement for the Hire of any Labourer, Artificer, Manufacturer, or menial Servant.

Memorandum, Letter, or Agreement, made for or relating to the Sale of any Goods, Wares, or Merchandise.

Memorandum or Agreement made between Master and Mariners of any coasting Vessel for Wages.

Letter or Letters containing an Agreement in respect of any Merchandise, or Evidence of such an Agreement, which shall pass by the Post between Merchants and other Persons carrying on Trade or Commerce, although dated, and residing, and actually being at the Time of sending such Letters, at the Distance of Fifty Miles from each other.

Agreements may be stamped, on Payment of the Duty, without any Penalty, within Twenty-one Days of their Date.

INSTRUMENTS; viz. Charter of Resignation, Confirmation, Novodamus, Apprising, or Adjudication; Principal or Original Retour of any Service of Heirs, or any Precept of Clare Constat; Seifine upon any Mortgage, Wadset, Heritable Bond, Alienation, Disposition, or upon any Charter from a Subject Superior; Instrument of Surrender, or Resignation of any Lands in Scotland, holden of Subject Superiors; and Services, Cognition of Heirs, Charter or Seifine of any Houses, Lands, &c. of Burghage Tenure, - - - - - o 14 o

This Duty does not apply to original Feu Rights; all such, whether constituted by Charter, Disposition, or Feu Contract, being chargeable with the Deed Duty after mentioned, as a Conveyance of Lands or Heritable Rights.

BOND of any Kind whatsoever, (not otherwise charged, or wholly exempted from Duty), upon any Number of Words not amounting to 2160, - - - - - o 19 o

And for every entire Quantity of 1080 Words of which such Bond, together with every Schedule, Receipt, Instrument, or other Matter, put or indorsed thereon, or annexed thereto, shall consist, over and above the first 1080 Words, a further Duty of - - - - - o 14 o

BOND given, taken, or entered into, under the Authority of any Act or Acts of Parliament made or to be made for or in Respect of the Duties and Revenues of Customs or Excise, or of any Matter or Thing relating to those Duties or Revenues, - - - - - o 14 o

EXEMPTIONS FROM ALL STAMP DUTIES.

Assurance Corporation Bonds.

Bond by Treasurers or Trustees of Friendly Societies to the Clerks of the Peace.

Administration Bond of the Widow, Children, Father, Mother, Brother, or Sister of any common Scaman, Soldier, or Marine, who shall be slain or die in the Service of His Majesty, His Heirs or Successors.

Administration Bond of any Person where the Estate administered to shall not exceed the Value of 20l.

Bonds given by Fish Takers or Curers; or by the Master or Owner of any Boat, Ship, or Vessel employed in the British Fisheries, or in the Exportation or Conveyance of Fish; or for Salt to be used or employed in curing or preserving Fish; or to prevent the Exportation of Wool, Woolfells, Mortlings, Shortlings, Yarn, or Worsted made of Wool, or any Manufacture thereof; or for the Exportation of Tobacco from the King's Warehouse; or Bond, commonly called or known by the Name of Coast Bonds; or Bond to prevent the Exportation of Fullers Earth, Fulling Clay, or Tobacco Pipe Clay, entered into pursuant to any Act or Acts of Parliament.

(8)

BOND *continued.*

	<i>L.</i>	<i>s.</i>	<i>d.</i>
BOND given as Security for any Sum of Money not exceeding 100l. - - - - -	0	19	0
— exceeding 100l. and not exceeding 300l. - - - - -	1	9	0
— exceeding 300l. and not exceeding 500l. - - - - -	1	19	0
— exceeding 500l. and not exceeding 1000l. - - - - -	2	19	0
— exceeding 1000l. and not exceeding 2000l. - - - - -	3	19	0
— exceeding 2000l. and not exceeding 3000l. - - - - -	4	19	0
— exceeding 3000l. and not exceeding 4000l. - - - - -	5	19	0
— exceeding 4000l. and not exceeding 5000l. - - - - -	6	19	0
— exceeding 5000l. and not exceeding 10,000l. - - - - -	8	19	0
— exceeding 10,000l. and not exceeding 15,000l. - - - - -	11	19	0
— exceeding 15,000l. and not exceeding 20,000l. - - - - -	14	19	0
— exceeding 20,000l. - - - - -	19	19	0
HERITABLE BOND, or Conveyance of Lands, or Heritable Rights, for the Security of any Sum of Money lent, not exceeding 100l. - - - - -	1	9	0
— exceeding 100l. and not exceeding 300l. - - - - -	1	19	0
— exceeding 300l. and not exceeding 500l. - - - - -	2	19	0
— exceeding 500l. and not exceeding 1000l. - - - - -	3	19	0
— exceeding 1000l. and not exceeding 2000l. - - - - -	4	19	0
— exceeding 2000l. and not exceeding 3000l. - - - - -	5	19	0
— exceeding 3000l. and not exceeding 4000l. - - - - -	6	19	0
— exceeding 4000l. and not exceeding 5000l. - - - - -	7	19	0
— exceeding 5000l. and not exceeding 10,000l. - - - - -	9	19	0
— exceeding 10,000l. and not exceeding 15,000l. - - - - -	11	19	0
— exceeding 15,000l. and not exceeding 20,000l. - - - - -	14	19	0
— where the Sum of Money lent shall exceed 20,000l. - - - - -	19	19	0

The said respective Duties to be paid for any Number of Words not amounting to 2160, of which such Heritable Bond or Conveyance shall consist.

And for every entire Quantity of 1080 Words, of which such Heritable Bond or Conveyance, together with every Schedule, Receipt, Instrument, or other Matter, put or indorsed thereon, or annexed thereto, shall consist, over and above the first 1080 Words, a further Duty of

BOND given solely as a Collateral Security for any Heritable Bond, or Conveyance of Lands, or Heritable Rights, - - - - - 0 19 0

ENTRY, Minute, or Memorandum of any Admission into any Corporation or Company in the Court Book Roll, or Record of any such Corporation or Company, - - - - - 0 19 0

PROCURATION, - - - - - 0 19 0

POWER of ATTORNEY, General or Special, upon any Number of Words not amounting to 2160, - - - - - 0 19 0

And for every entire Quantity of 1080 Words to each Sheet, of which such Power of Attorney shall consist, over and above the first 1080 Words, a further Duty of - - - - - 0 19 0

(9)

POWER of ATTORNEY *continued.*

	<i>L.</i>	<i>s.</i>	<i>d.</i>
POWER of ATTORNEY by any Petty Officer, Seaman, or Marine, or Soldier serving as a Marine, for the Receipt of Prize Money, - - - - -	0	1	0
COMMISSION, or Deputation, issued by the Commissioners of Customs or Excise, - - - - -	1	9	0
AWARD, or Decree Arbitral, whether registered or not, - - - - -	1	9	0
DEEDS, chargeable with a Duty of - - - - -	1	9	0
upon any Number of Words, not amounting to 2160, of which they shall respectively consist, viz. - - - - -			

CHARTER PARTY, or any other Instrument, Note, Letter, or other Minutement or Writing, between the Captain, Master, or Owner of any Ship or Vessel, and any Merchant, Trader, or other Person, respecting the Freight or Conveyance of any Money, Goods, Wares, or Merchandise, or Effects, laden or to be laden on Board any Ship or Vessel.

DISPOSITION or Conveyance of Lands or Heritable Rights.

ASSIGNATION of any Heritable Bond or Conveyance of Lands or Heritable Rights.

DEED, or other Instrument of Conveyance, Surrender, Lease, Release, Grant, Appointment, Confirmation, Assignment, Transfer, Covenant, or any other Deed, or any other Obligatory Instrument whatever, not otherwise charged in the Schedule annexed to the said Act.

And for every entire Quantity of 1080 Words of which any Charter Party, Disposition, Assignment, Deed, or other Instrument aforesaid, together with every Schedule, Instrument, or other Matter, not being a Receipt for Money, put or indorsed thereon, or annexed thereto, shall consist, over and above the first 1080 Words, a further Duty of - - - - - 0 19 0

SPECIAL EXEMPTIONS.

Commissions granted to Officers of Yeomanry Cavalry or Volunteer Infantry.
Lease of waste or uncultivated Land to any poor or labouring Man for any Term not exceeding Three Lives or Ninety-nine Years, when the Fine shall not exceed Five Shillings, and the reserved Rent One Guinea *per Annum*.

Policy of Assurance or Insurance, and any Writing commonly so called, for insuring any Events or Contingencies relative to a Life or Lives.

Certain Deeds, Instruments, Assignments, and Contracts, granted under the Authority of the Statute 28th Geo. III. Cap. lx. and subsequent Statutes for Redemption of the Land Tax, are also exempted from Stamp Duties.

COPY, purporting or attested to be a true Copy of any such Deed or Instrument last above mentioned, including every such Schedule, Receipt, Instrument, or other Matter, or any Part thereof, made, or to be made for the Security or Use of any Person, *being a Party thereto*, and not having the Custody of the Original, or of any Counterpart or Duplicate thereof, or where such Copy shall be made in lieu of the Original, upon any Number of Words, not amounting to 1440, of which such Copy shall consist, - - - - - 0 10 0

And for every entire Quantity of 720 Words of which said Copy shall consist, over and above the first 720 Words, a further Duty of - - - - - 0 10 0

COPY, purporting to be a true Copy of any such Deed or other Instrument, including as aforesaid, or any Part thereof, for the Security or Use of any Person, *other than the Party or Parties to the same*, and not having the Custody of the Original, or any Counterpart or Duplicate thereof, or where such Copy shall not be made in lieu of the Original, upon any Number of Words, not amounting to 1440, of which such Copy shall consist, - - - - - 0 1 0

C.

(10)

COPY *continued.*

L. s. d.

And for every entire Quantity of 720 Words of which said Copy shall consist, over and above the first 720 Words, a further Duty of - - - - -

0 1 0

INDENTURE of Apprenticeship where the Sum or Value given, paid, contracted, or agreed for, with or in Relation to such Apprentice, shall not exceed 10l. - - - - -

0 14 0

----- exceeding 10l. and not exceeding 20l. - - - - -

1 9 0

----- exceeding 20l. and not exceeding 50l. - - - - -

2 9 0

----- exceeding 50l. and not exceeding 100l. - - - - -

4 19 0

----- exceeding 100l. and not exceeding 300l. - - - - -

11 19 0

----- exceeding 300l. - - - - -

19 19 0

EXEMPTION.

Indenture for binding poor Parish Children Apprentices, or other Children by any Public Charity.

ASSIGNMENT of Indenture of Apprenticeship, (except of poor Parish Children, or other Children by any Public Charity), - - - - -

0 14 0

TRANSFER of Stock or Share in any Company, Society, or Corporation whatever in Scotland, where the Amount of the Stock or Share to be transferred shall not exceed 100l. - - - - -

1 9 0

----- exceeding 100l. and not exceeding 200l. - - - - -

1 19 0

----- exceeding 200l. and not exceeding 300l. - - - - -

2 9 0

----- exceeding 300l. and not exceeding 400l. - - - - -

2 19 0

----- exceeding 400l. and not exceeding 500l. - - - - -

3 9 0

----- exceeding 500l. and not exceeding 1000l. - - - - -

4 19 0

----- exceeding 1000l. and not exceeding 2000l. - - - - -

7 9 0

----- exceeding 2000l. and not exceeding 3000l. - - - - -

9 19 0

----- exceeding 3000l. and not exceeding 4000l. - - - - -

12 9 0

----- exceeding 4000l. and not exceeding 5000l. - - - - -

14 19 0

----- exceeding 5000l. and not exceeding 10,000l. - - - - -

17 9 0

----- and where the Amount shall exceed 10,000l. - - - - -

19 19 0

PROMISSORY, or other Note, for the Payment of Money to the Bearer on Demand, (which may, within Three Years after the Date thereof, but not at a later Period, be re-issued, from Time to Time, after Payment at any Place), where the Sum expressed therein or made payable thereby shall not exceed 1l. 1s. - - - - -

0 0 3

----- exceeding 1l. 1s. and not exceeding 2l. 2s. - - - - -

0 0 6

----- exceeding 2l. 2s. and not exceeding 5l. 5s. - - - - -

0 0 9

----- exceeding 5l. 5s. and not exceeding 20l. - - - - -

0 1 0

PROMISSORY, or other Note, for the Payment by or on account of the Bank of Scotland, or the Royal Bank of Scotland, or the British Linen Company, to the Bearer on Demand, of the Sum of 100l. (which may within Three Years after the Date thereof, but not at a later Period, be re-issued, from Time to Time, after Payment at any Place), - - - - -

0 5 0

BILL of EXCHANGE, Draft, Order, or Promissory, or other Note, for the Payment of Money to the Bearer on Demand, where the Sum shall amount to 40s. and shall not exceed 5l. 5s. - - - - -

0 0 8

(11)

BILL of EXCHANGE *continued.*

L. s. d.

BILL of EXCHANGE, Draft, Order, or Promissory, or other Note, payable *otherwise than to the Bearer on Demand*, where the Sum shall amount to 40s. and shall not exceed 5l. 5s. - - - - -

0 1 0

----- exceeding 5l. 5s. and not exceeding 30l. - - - - -

0 1 6

----- exceeding 30l. and not exceeding 50l. - - - - -

0 2 0

----- exceeding 50l. and not exceeding 100l. - - - - -

0 3 0

----- exceeding 100l. and not exceeding 200l. - - - - -

0 4 0

----- exceeding 200l. and not exceeding 500l. - - - - -

0 5 0

----- exceeding 500l. and not exceeding 1000l. - - - - -

0 7 6

----- where the Sum shall exceed 1000l. - - - - -

0 10 0

FOREIGN BILL of EXCHANGE which shall be drawn in Setts, according to the Custom of Merchants, where the Sum expressed therein or made payable thereby shall not exceed 100l. for each and every Bill in each Sett, - - - - -

0 1 0

----- above 100l. and not exceeding 200l. - - - - -

0 2 0

----- above 200l. and not exceeding 500l. - - - - -

0 3 0

----- above 500l. and not exceeding 1000l. - - - - -

0 4 0

----- above 1000l. - - - - -

0 5 0

EXEMPTIONS, AND REGULATIONS.

Drafts and Orders for the Payment of Money to Bearer on Demand upon any Banker, or Person or Persons acting as a Banker, and residing or transacting the Business of a Banker within Ten Miles of the Place at which such Draft or Order shall be drawn or given, and which Place shall be expressed in or upon such Draft or Order.

Bill, Remittance Bill, Certificate, and all other Bills of what Nature or Description soever, drawn by Commissioned Officers, Masters, or Surgeons in the Navy, for Wages or Pay, or by the Commissioners of His Majesty's Navy, or by the Commissioners for Victualling His Majesty's Navy, or by the Commissioners for taking Care of Sick and Wounded Seamen, or by the Commissioners for managing the Transport Service, upon and payable by the Treasurer of His Majesty's Navy.

The Duty on Bills, Drafts, &c. is payable by the Drawer.

Any Bill, &c. having a Stamp of a different Denomination, but of equal or superior Value to the Stamp required, may, on the Holder producing such Bill, &c. before the same shall become payable, be stamped on Payment of Duty, and 40s. Penalty; but, if payable before Production thereof, then on Payment of Duty, and 10l. Penalty.

Unstamped Bills or Notes are void, and those drawing or negotiating such, or Bills or Notes improperly stamped, are answerable for the Duty.

No Note payable to Bearer on Demand for more than 20l. (except Notes of the Bank or Royal Bank of Scotland, or the British Linen Company), shall be re-issued, but shall be cancelled, on Penalty of 20l.

No Note payable to Bearer on Demand, which shall bear Date before or on 10th October 1804, shall be re-issued after 10th October 1805, but shall be cancelled, on Penalty of 20l.

RECEIPTS for 40s. and not amounting to 10l. - - - - -

0 0 2

----- for 10l. and not amounting to 20l. - - - - -

0 0 4

----- for 20l. and not amounting to 50l. - - - - -

0 0 8

----- for 50l. and not amounting to 100l. - - - - -

0 1 0

----- for 100l. and not amounting to 200l. - - - - -

0 2 0

----- for 200l. and not amounting to 500l. - - - - -

0 3 0

----- for 500l. or upwards; and on Receipts containing any general Acknowledgment of Debts being paid, or which shall be acknowledged to be in full of all Demands, - - - - -

0 5 0

All Notes, Memorandums, or Writings whatsoever, given to any Person for or upon Payment of Money amounting to 40s. or upwards, whereby any Sum shall be acknowledged to have been paid, settled, received, accounted for, discharged, released, or in any Manner satisfied, or which shall in any Manner

(12)

RECEIPTS *continued.*

L. s. d.

signify or denote such Acknowledgment, whether such Notes, Memorandums, or Writings, be signed by any Person or Persons, shall be deemed Receipts liable in the above Duties; and the same, if not written on the proper Stamp, are not only declared void, but the Persons writing or signing, or causing to be written or signed, any such Writing, are liable in a Penalty of 10*l.* if the Sum expressed therein shall not amount to 100*l.*; and a Penalty of 20*l.* if the Sum shall amount to 100*l.*: And Persons giving Receipts for less than the Sums actually paid, or separating the Sum demanded or paid into divers Sums, or who shall be guilty of, or concerned in any other fraudulent Contrivance, with an Intent to evade said Duty, are liable in a Penalty of 50*l.*

This Duty is payable by Persons *giving* Receipts, excepting Receipts for Sums payable to His Majesty, or to any Person for His Use, the Duty on which is payable by the Person *requiring* such Receipts. Receipts not stamped may be stamped within Fourteen Days from their Date, on Payment of 5*l.* and the Duty; and, after the Expiration of that Space, within One Calendar Month after their Date, on Payment of 10*l.* and the Duty.

Persons requiring Receipts may provide the Stamps, and demand Payment of the Duties, and the Persons giving the Receipt shall pay the Duty, or forfeit 10*l.*

EXEMPTIONS.

Receipt or Discharge by the Treasurer of the Navy for Money imprested to or received by him for the Service of the Navy.

Receipt or Discharge of any Agent for Money imprested by or to him on Account of the Pay of the Army or Ordnance.

Receipt or Discharge to be given by any Officer, Seaman, or Soldier, or their Representative respectively, for or on Account of any Wages, Pay, or Pension due to them for the Army, Navy, or Ordnance Offices respectively.

Receipt or Discharge to be given for the Consideration of the Purchase of any Share in any Public Stock or Fund, or in the Stocks of the Corporations of the Bank of England, East India Company, or South Sea Company, or for the Dividends paid or payable on such Shares of the said Stocks.

Receipt or Discharge given for Money deposited in the Banks of England or Scotland, or in the House of any Banker or Bankers.

Receipt, Discharge, or Acquittance, written on the Back of any Bill of Exchange, Promissory Note or other Note, duly stamped according to the Directions of this Act, or on the Back of any Foreign Bill of Exchange payable in Great Britain.

Receipt, Discharge, or Acquittance, by Deed duly and legally stamped.

Receipt, Discharge, or Acquittance, upon any Bill or Note of the Governor and Company of the Bank of England.

Letters acknowledging the safe Arrival of any Bills, Notes, or other Securities for Money.

Receipt or Discharge indorsed on or contained in the Body of any Deed, Bond, Mortgage, or other Instrument, acknowledging the Payment or Re-payment of any Part of any principal Sum, or any Interest thereupon, lent, paid, or secured in, by, or upon such Deed, Bond, Mortgage, or other Instrument duly and legally stamped.

Receipt or Discharge given, or required to be given, for any Money payable by Law to any Merchant for Drawbacks or Bounties upon the Exportation of any Goods or Merchandise from this Kingdom.

Certificates of Over-entry of any Duties of Customs.

Receipt, Discharge, or Acknowledgment of Payment, indorsed on any Order, Bill, Remittance Bill, or Certificate, made or drawn by Commissioners of the Navy, or Commissioned Officers, Masters, and Surgeons in the Navy, for Wages or Pay.

Receipt, Discharge, or Acknowledgment of Payment, indorsed on any Bill or Bills drawn in pursuance to, or in the Execution of the Powers and Authorities of any Act or Acts of Parliament, by the Commissioners of His Majesty's Navy, or by the Commissioners for Victualling His Majesty's Navy, or by the Commissioners for taking Care of Sick and Wounded Seamen, or by the Commissioners for managing the Transport Service, upon and payable by the Treasurer of His Majesty's Navy.

Certificates or Receipts given under any of the Statutes for Redemption of the Land Tax.

TESTAMENT TESTAMENTOR, or Testament Dative, or Eik thereto, to be expedited in any Commissary Court in Scotland, for any Estate above the Value of 20*l.* and under the Value of 100*l.*

			0	10	0
100 <i>l.</i> and under 200 <i>l.</i>	-	-	2	0	0
200 <i>l.</i> and under 300 <i>l.</i>	-	-	5	0	0
300 <i>l.</i> and under 450 <i>l.</i>	-	-	8	0	0
450 <i>l.</i> and under 600 <i>l.</i>	-	-	11	0	0
600 <i>l.</i> and under 800 <i>l.</i>	-	-	15	0	0
800 <i>l.</i> and under 1000 <i>l.</i>	-	-	22	0	0
1000 <i>l.</i> and under 1500 <i>l.</i>	-	-	30	0	0

(13)

TESTAMENT TESTAMENTOR *continued.*

L. s. d.

TESTAMENT TESTAMENTOR, or Testament Dative, or Eik thereto, to be expedited in any Commissary Court in Scotland, for any Estate above the Value of 1500*l.* and under the Value of 2000*l.*

2000 <i>l.</i> and under 3500 <i>l.</i>	-	-	40	0	0
3500 <i>l.</i> and under 5000 <i>l.</i>	-	-	50	0	0
5000 <i>l.</i> and under 7500 <i>l.</i>	-	-	60	0	0
7500 <i>l.</i> and under 10,000 <i>l.</i>	-	-	75	0	0
10,000 <i>l.</i> and under 12,500 <i>l.</i>	-	-	90	0	0
12,500 <i>l.</i> and under 15,000 <i>l.</i>	-	-	110	0	0
15,000 <i>l.</i> and under 17,500 <i>l.</i>	-	-	135	0	0
17,500 <i>l.</i> and under 20,000 <i>l.</i>	-	-	160	0	0
20,000 <i>l.</i> and under 25,000 <i>l.</i>	-	-	185	0	0
25,000 <i>l.</i> and under 30,000 <i>l.</i>	-	-	210	0	0
30,000 <i>l.</i> and under 35,000 <i>l.</i>	-	-	260	0	0
35,000 <i>l.</i> and under 40,000 <i>l.</i>	-	-	310	0	0
40,000 <i>l.</i> and under 45,000 <i>l.</i>	-	-	360	0	0
45,000 <i>l.</i> and under 50,000 <i>l.</i>	-	-	410	0	0
50,000 <i>l.</i> and under 60,000 <i>l.</i>	-	-	460	0	0
60,000 <i>l.</i> and under 70,000 <i>l.</i>	-	-	550	0	0
70,000 <i>l.</i> and under 80,000 <i>l.</i>	-	-	650	0	0
80,000 <i>l.</i> and under 90,000 <i>l.</i>	-	-	750	0	0
90,000 <i>l.</i> and under 100,000 <i>l.</i>	-	-	850	0	0
100,000 <i>l.</i> and under 125,000 <i>l.</i>	-	-	950	0	0
125,000 <i>l.</i> and under 150,000 <i>l.</i>	-	-	1200	0	0
150,000 <i>l.</i> and under 175,000 <i>l.</i>	-	-	1400	0	0
175,000 <i>l.</i> and under 200,000 <i>l.</i>	-	-	1600	0	0
200,000 <i>l.</i> and under 250,000 <i>l.</i>	-	-	2000	0	0
250,000 <i>l.</i> and under 300,000 <i>l.</i>	-	-	2500	0	0
300,000 <i>l.</i> and under 350,000 <i>l.</i>	-	-	3000	0	0
350,000 <i>l.</i> and under 400,000 <i>l.</i>	-	-	3500	0	0
400,000 <i>l.</i> and under 500,000 <i>l.</i>	-	-	4000	0	0
of or above the Value of 500,000 <i>l.</i>	-	-	5000	0	0
	-	-	6000	0	0

SPECIAL EXEMPTION.

Testament Testamentor, or Testament Dative, or Eik thereto, of any common Seaman, Marine, or Soldier, who shall be slain or die in the Service of His Majesty, His Heirs and Successors.

By the Statute, Sect. 23. From and after 10th October 1804, all Executors, Administrators, and nearest in Kin, Creditors, or others who intromit with or enter upon the Possession or Management of all or any of the Personal or moveable Estate or Effects of any deceased Person in Scotland, shall, on or before disposing of or distributing any Part of the Effects, or uplifting any Debts due to the deceased, and, at all Events, within Six Calendar Months next after having assumed such Possession or Management in Whole or in Part, and before any such Person or Persons shall be confirmed Executor or Executors, whether Testamentary, or Dative, exhibit upon Oath, in the proper Consistorial Court called the Commissary Court, a full and complete Inventory of such Estate and Effects either recovered or known to be existing, distinguishing whether situated in Scotland or elsewhere; likewise any Will or other Writing relative to the Disposal of such Estate, or Effects, or any Part of them, which the Person exhibiting such Inventory may have access to, in order that the same may be recorded, as directed by the Statute, under the Penalty therein mentioned.

NEW LEGACY DUTY commencing on the 11th October 1804.

For the Prevention of Mistakes and Inconveniencies in the Receipt and Payment of this Duty, the Parties concerned are desired to take Notice,

That the New Duties do not attach upon Legacies and Personalty left by Testators and Intestates who died on or before 26th April 1796:

that the Duties granted by an Act of the 36th Year of His present Majesty, Cap. liii. commencing on 27th April 1796, ceased and determined on 10th October 1804, excepting as to the Recovery of any Arrears thereof then remaining unpaid, and any Fines, Penalties, or Forfeitures, relating thereto incurred at any Time before or on that Day :

That Legacies under the Amount or Value of 20l. and Shares of Personal Estates under the clear Value of 100l. are subject only to the former Duties:

That the Duties on Legacies derived from Persons who died previously to the 27th April 1796 shall remain payable for Two Years, from the Tenth Day of October 1804; and, from and after the Expiration of that Term, every Receipt or Discharge of any Legacy derived from any Person whatever, whether such Person shall have died previously to or since the 27th April 1796, shall be subject to the Duties granted by the Act of the 44th Year of His present Majesty, Cap. xxviii. :

That *Stamped Receipts* must therefore continue to be taken, as before, for Payments in the Cafes before mentioned, not falling under the Statutes 36th and 44th of His present Majesty; which Stamps may be had, as usual, at the Head Office, and at the Offices of the several Distributors and Sub-distributors in the Country: But

That, in all other Cases, Receipts must be taken on *unstamped* Paper or Parchment, and must, within Twenty-one Days from the Date, be brought to the Head Office in London, or to the said Distributors or Deputies, in order to their being stamped; and the Duty must be paid on leaving such Receipts.

The NEW DUTIES payable on all Legacies, Specific and Pecuniary, or of any other Description, of the Amount or Value of 20*l*. or more, given by Will or Testamentary Instrument, out of a Personal Estate, and also upon the clear Residue, and every Part of the clear Residue of the Personal Estate of every Person, whether Testate or Intestate, who shall have left or shall leave Personal Estate of the clear Value of 100*l*. or upwards, after deducting Debts and specific Legacies, are the following, viz.

Brother or Sister of Testator,	-	-	-	-	} 2l. 10. <i>per. Cent.</i>
Descendant of a Brother or Sister,	-	-	-	-	
Brother of Father or Mother,	-	-	-	-	} 4l. <i>per. Cent.</i>
Sister of Ditto or Ditto,	-	-	-	-	
Descendant of Brother or Sister of the Father or Mother,	-	-	-	-	
Brother of Grandfather or Grandmother,	-	-	-	-	} 5l. <i>per. Cent.</i>
Sister of Ditto or Ditto,	-	-	-	-	
Descendant of Brother or Sister of Grandfather or Grandmother,	-	-	-	-	
Any other Collateral Relation, or any Stranger in Blood to the Deceased,					8l. <i>per. Cent.</i>

EXEMPTIONS AND REGULATIONS.

Any Legacy or Residue passing to Husband or Wife of the deceased.
Ditto passing to any of the Royal Family.

Executors, &c. are to deduct the Duty on *Payment* or *Delivery* of Legacies or Shares of Personality to the Parties entitled; and are also chargeable with Duty on their *retaining*, in a due Course of Administration, any Money or Effects *to their own Use*.

The Receipts for Legacies, &c. are to contain the Names and Additions of the Testator or Intestate, the Executor or Administrator; and the Person receiving is to express explicitly the Degree of Relationship, in the Words above mentioned; also the Amount or Value of the Legacy or Residue, and of the Duty thereon.

Executors, or Administrators, satisfying, or compounding Legacies, or Shares of Personalty, without taking a Receipt in Writing, and producing it to be stamped within the Time prescribed as above, and Legatees and others receiving such Legacies and Shares, and not giving a Receipt *dated on the Day of Signing, and in which the Duty shall be expressed, to be allowed*, forfeit respectively *vol. per Cent.* on the Amount of such Legacies and Shares.

Executors, &c. retaining Personality for their own Use, and neglecting to account for and pay the Duty within Fourteen Days after such Retainer, forfeit Treble the Amount of such Duty.

All Plate, Furniture, and other specific Articles of Personality, are subjected to the Duty. The Party liable in respect of these may set a Value thereon, and offer the Duty accordingly, which the Commissioners may, at their Option, accept: If they decline it, they may appoint an Appraiser, and assess the Duty by his Valuation; which Assessment the Party liable may (at the Hazard of paying Costs upon its being confirmed) have reviewed by the Commissioners of Land Tax for the District, giving Six Days Notice of Appeal, and leaving Fourteen Days between the making of such Assessment and the Sitting of the Commissioners; or the Party liable may, at his Option, have an Appraiser appointed by the Commissioners of Stamps at his Expence.

Annuities are to be valued by Tables annexed to the said Act, passed in the 36th Year of His present Majesty, and the Duty paid by Annual Instalments out of the First Four Years' Receipt.

NEW LEGACY DUTY *continued.*

L. S. d.

The Duty on Legacies bequeathed for purchasing Annuities is to be paid out of the gross Sum. Every Gift, taking Effect as a *Donatio mortis causa*, is subject to Duty.

The Duties on Legacies bequeathed to different Persons in Succession or joint Tenancy, or subjected to a Power of Appointment, are to be paid according to the Circumstances, for which particular Provisions are contained in the Act.

Legacies, the Value of which can only be ascertained by Application of the Fund allotted for their Discharge, are liable to Duty, from Time to Time, on such actual Application, as separate and distinct Legacies.

Plate, Furniture, &c. enjoyed in Kind for Life, or other limited Time, without Power of Disposition, are not liable to Duty, but become so when possessed by Persons having Power to dispose thereof.

The Duty on Legacies determinable on Contingencies (Annuities excepted) to be paid out of the Capital by the first Taker.

Legacies bequeathed for purchasing real Estates to be liable to Duty, except in certain specified Instances of Bequests to be enjoyed in Succession.

The Duty on Legacies satisfied otherwise than with Money, or compounded for, to be paid according to the Value or Amount of the Satisfaction or Composition actually made.

Annuities or Legacies charged on real as well as Personal Estate are exempt from Duty, in so far only as the same shall be satisfied out of the real Estate in due Execution of the Testator's Will.

N. B. Executors, &c. having Occasion to pay Legacies, or Shares of Personal Estates, may be accommodated (*gratis*) with Blank printed Accounts and Receipts for filling up, in the Form prescribed by Law, on applying at the Head Office; or to the said Distributors or their Deputies.

DUTIES payable under the former Acts in respect of Persons exempted from, or Legacies not liable to, the Duties granted by the Statutes 36th and 44th of His Majesty, which continue until the 10th October 1806.

Wives, Children, and Grandchildren, to pay for a Legacy or Share of a Personal Estate,

Of the Value of 20l. or under,	-	-	-	-	-	0	2	6
above 20l. and under 100l.	-	-	-	-	-	0	5	0
for 100l. and upwards,	-	-	-	-	-	1	0	0

Any other Lineal Descendant, or the Father, Mother, or other Lineal Ascendant, or the Husband of the Deceased, to pay for a Legacy or Share of a Personal Estate,

Of the Value of 20l. or under,	-	-	-	-	-	-	0	5	0
above 20l. and under 100l.	-	-	-	-	-	-	0	10	0
for 100l.	-	-	-	-	-	-	2	0	0
for 200l.	-	-	-	-	-	-	3	0	0
for 300l.	-	-	-	-	-	-	4	0	0

And for every further Sum of 100l. an additional Duty of 2l.

All Collateral Relations and Strangers to pay for a Legacy or Share of a Personal Estate, under the Value of 20l. - - - - -

GRANT of any Sum of Money exceeding 100l. which shall pass the Great Seal or Privy Seal.

Any such Grant which shall pass the Privy Seal, directed to the Great Seal; to pay the Duty on passing the Great Seal only.

GRANT of any Office or Employment above the Value of 50*l.* and not exceeding 100*l.* per Annum, - - - - -

— of any Office or Employment above the Value of 100l. <i>per Annum</i> ,	-	-	16	0	0
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The Value to be calculated on the Salary, Fees, and Perquisites appertaining to each Office or Employment within the Year.

SPECIFICATION in Respect of a Patent for any Discovery or Invention what-
ever.

(16)

POLICIES for SEA INSURANCES to or from any Place in the United Kingdom of Great Britain and Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, from or to any other Place in the said Kingdom or Islands.

Upon every Sum of 100l. or under, every progressive Sum of 100l. and every Fractional Part of 100l. where the Premium actually and *bona fide* paid or contracted for shall not exceed the Rate of 20s. *per Cent.*

Upon the said Sums, *progressively* and *fractionally*, where the Premium *bona fide* contracted for or paid shall exceed the Rate of 20s. *per Cent.*

POLICIES FOR ALL OTHER SEA INSURANCES.

Upon every Sum of 100l. or under, every progressive Sum of 100l. and every Fractional Part of 100l. where the Premium *bona fide* contracted for or paid shall not exceed the Rate of 20s. *per Cent.*

Upon the said Sums *progressively* and *fractionally*, where the Premium *bona fide* contracted for or paid shall exceed 20s. *per Cent.*

FIRE INSURANCE.

POLICY, a Stamp Duty of

And every Sum of 100l. and so in Proportion, for any greater or less Sum that shall be insured by such Policy, on Houses, Goods, &c. from Loss by Fire, yearly,

EXEMPTIONS.

Public Hospitals.

Insurance made in Great Britain, for insuring any Houses or Furniture, Goods, Wares, Merchandise, or other Property, within any Foreign Kingdom or State in Amity with His Majesty, His Heirs and Successors.

PASSPORT,

BILL of LADING for Goods exported,

PROTEST,

NOTORIAL ACT, any whatsoever,

DEBENTURE or Certificate for Drawbacks,

INSTITUTION or Licence that shall be passed or made by any Presbytery or other Spiritual Power in Scotland,

LICENCE to retail Ale, Beer, or other Exciseable Liquors,

LICENCE to exercise the Trade of a Pawnbroker,

LICENCE to buy, sell, or deal in Lottery Tickets,

LICENCE for any Lottery Office, not being within 20 Miles of Edinburgh, kept by any Person having a 50l. Licence for the same Purpose in some other Part of Great Britain,

HAT LICENCE AND DUTY.

LICENCE to sell Hats by Retail,

(17)

HAT LICENCE DUTY *continued.*

	L.	s.	d.
DUTY for every Hat made of Felt, Wool, Stuff, Beaver, or Leather, &c. not exceeding the Value of 4s.	0	0	3
— exceeding 4s. and not exceeding 7s.	0	0	6
— exceeding 7s. and not exceeding 12s.	0	1	0
— exceeding 12s. and not exceeding 18s.	0	2	0
— exceeding the Price or Value of 18s.	0	3	0

MEDICINE LICENCE AND DUTY.

LICENCE to be taken out by the Proprietor, Maker, and Compounder of, and by Persons vending Medicines within the City of Edinburgh,

Ditto in any other City or Burgh,

Ditto in any other Part of Scotland,

On every Box, Packet, Bottle, or Phial, or other Inclosure of any Medicine, not exceeding 1s. Value,

Upon Ditto, above 1s. and not above 2s. 6d.

Upon Ditto, above 2s. 6d. and not above 4s.

Upon Ditto, above 4s. and not above 10s.

Upon Ditto, above 10s. and not above 20s.

Upon Ditto, above 20s. and not above 30s.

Upon Ditto, above 30s. and not above 50s.

Upon Ditto, above 50s.

The Schedule annexed to the last Statute, p. 918—924, contains a Specification of the Articles chargeable with this Duty, and special Exemptions.

GAME DUTY.

CERTIFICATE to a Person who kills Game, (not acting as Gamekeeper), yearly,

— of a Gamekeeper's Deputation, (being a Menial Servant), yearly,

RACE HORSE DUTY.

For every Horse, Mare, or Gelding, entered to run for any Plate, &c. the Sum of 2l. 2s. for one Year.

CARDS AND DICE.

CARDS, *per* Pack,

DICE, *per* Pair, and all other Things used for any Game of Chance,

PAMPHLET of Half a Sheet, or less, each Copy,

Ditto, being larger than Half a Sheet, and not exceeding One Whole Sheet, each Copy,

Ditto, exceeding a Sheet, and not exceeding Six Sheets Octavo, or a lesser Size, 12 Sheets Quarto, and 20 in Folio, for every Sheet in One Copy,

NEWSPAPER of Half a Sheet or less, for every such Paper,

Ditto of One Sheet, and for every additional Half Sheet,

E

(18)

ADVERTISEMENT in any Newspaper or Periodical Pamphlet,

L. s. d.
0 3 0

EXEMPTION.

Single Advertisements dispersed separately, and daily Accounts or Bills of Goods imported and exported, containing no other Matters than what have been usually comprized therein.

ALMANACK, or Calendar, or Book or Pamphlet serving the same Purpose, for any Time not exceeding One Year,

0 1 0

Ditto, for several Years—for each and every Year for which the same shall be made, published, or intended,

0 1 0

Ditto, perpetual,

0 10 0

EXEMPTIONS.

Bibles or Common Prayer Books containing a Calendar or Perpetual Almanack.

POST HORSE AND STAGE COACH LICENCES AND DUTY.

LICENCE to Postmasters to let Horses to travel Post by the Mile, or from Stage to Stage, or by the Day, yearly,

0 5 0

— Duty *per Mile* on each Horse, for every Mile such Horse shall be hired to travel by the Mile or Stage, or for drawing on a Public Road any Coach or Carriage used in travelling Post, or otherwise, when hired for a less Period than 28 successive Days, if the Distance at the Time of Hiring shall be ascertained,

0 10 14

— Duty *per Day* for each Horse so hired, where the Distance shall not at the Time of hiring be ascertained,

0 1 9

LICENCE for a Stage Coach or Diligence for conveying Passengers for Hire to and from different Places, for each such Carriage which shall be kept or employed for carrying at one Time not more than Four Inside Passengers, Children in Lap excepted, yearly,

0 5 0

— Duty for every Mile such Carriage shall travel,

0 0 2

LICENCE for each such Carriage employed for conveying more than Four, but not more than Six Inside Passengers, Children in Lap excepted, yearly,

0 6 0

— Duty *per Mile*,

0 0 24

LICENCE for each such Carriage employed in conveying more than Six, but not more than Eight Inside Passengers, Children in Lap excepted, yearly,

0 7 0

— Duty *per Mile*,

0 0 34

LICENCE for every such Carriage employed in conveying more than Eight, but not more than Ten Inside Passengers, Children in Lap excepted, yearly,

0 8 0

— Duty *per Mile*,

0 0 4

LICENCE for each such Carriage employed in conveying more than Ten Inside Passengers, Children in Lap excepted, yearly,

0 9 0

— Duty *per Mile*,

0 0 5

DUTY ON GOLD AND SILVER PLATE.

Upon all Gold Plate which shall be made or wrought in Great Britain, and which shall or ought to be assayed and marked in Great Britain, for every Ounce thereof, and so in Proportion for any greater or less Quantity,

0 16 0

Upon Silver Plate, for every Ounce, and so in Proportion for any greater or less Quantity,

0 1 3

(19)

REGULATIONS.

By 1st Anne, Stat. 2. Cap. xxii. Sect. 5. All Writings, &c. are required to be written either upon, or as near as conveniently may be, to the Stamp, under the Penalty of 10l.

By Sect. 4. of the same Statute, and by 5th Geo. III. Cap. xlv. Sect. 2. extended to the existing Duties by subsequent Statutes, any Town Clerk, or other proper Officer, who shall neglect or refuse to make an Entry, Minute, or Memorandum of any Admission upon the proper Stamp in the Court Book, or on the Roll or Record of any Corporation or Company, within One Month after any Person shall be admitted, forfeits 10l. But no Officer is subject to any of the Penalties or Forfeitures for writing any of the Matters or Things mentioned in said Statutes, in any Book or Roll, without any Marks or Stamps, if they shall be authorized by the Commissioners to do so, and to render an Account of the Duties, in Manner mentioned in the said Act of Queen Anne.

By Stat. 12. of Queen Anne, Cap. ix. Sect. 24. If more than One Matter or Thing subject to any Stamp Duty be written on One Piece of Paper or Parchment, each such Matter is liable to the Duty.

By an Act, passed in the 37th Year of His present Majesty, Cap. cxxvi. Sect. 1. All Instruments, Matters, or Things, which have been written on Stamps of a different Denomination, but of an equal or greater Value than the proper Stamp, are void; but all such (except Bills and Promissory Notes) may be stamped on Payment of the legal Duty, and 5l. of Penalty.

And by Sect. 2. All Instruments, &c. written on unstamped Paper, or upon Stamps of less Value than are by Law required, (excepting Bills, Promissory Notes), may be afterwards stamped upon Payment of the Duty, and 10l. of Penalty for every Skin of Vellum or Parchment, or Sheet of Paper.

By an Act, passed in the 38th Year of His present Majesty, Cap. lxxv. Sect. 4. The Stamp Duties chargeable on Vellum, Parchment, and Paper, extend to all Materials on which the like Matters or Things shall be engrossed or printed.

By an Act, passed in the 44th Year of His present Majesty, Cap. xcvi. Sect. 7. The Commissioners of Stamp Duties are authorized to issue, and any Person may use Vellum, Paper, &c. stamped before 10th October 1804, with Stamps denoting Duties of the like Amount with those specified in the Schedules annexed to said Act.

By Sect. 10. It is enacted, That, from 10th October 1804, no Actions for Penalties shall be commenced, but in Name of His Majesty's Advocate, or some Officer of the Stamp Duties.

By Sect. 11. It is enacted, That no Instrument, Matter, or Thing, thereby subject to only One Specific Duty, shall be charged under separate Heads or Denominations.

By Sect. 17. Spoiled Stamps may be exchanged, upon satisfactory Proof, according to such Rules and Orders as the Commissioners of Stamp Duties shall make for that Purpose.

By Sect. 22. No Newspaper shall be printed on Paper exceeding 32 Inches in Length, and 22 Inches in Breadth.

And by Sect. 24. Instruments, &c. (except Bills, Promissory Notes, or Receipts), engrossed, printed, or written on Vellum, Parchment, or Paper, not duly stamped, either by Accident or Inadvertency, or from urgent Necessity or unavoidable Circumstances, without any wilful Delay or Intention to evade the Duties, may be stamped *within Twelve Months* after the making or Execution thereof; and the Commissioners of Stamp Duties may remit the Penalties, or such Parts thereof as they shall deem expedient.

ALLOWANCES.

To every Person who, at one and the same Time, shall produce at the Head Office for Stamps in London, to be stamped, or shall buy of the Commissioners of the Stamp Duties, Vellum, Parchment, or Paper, charged with any Stamp Duty, to the Amount in the Whole of 30l. or upwards, 1l. 10s. for every 100l. and so in Proportion for any greater or less Sum not under 30l.

Stationers who shall purchase Stamps for Receipts, to the Amount at One and the same Time of 10l. in Consideration of their making no Charge to the Public for the Paper stamped for Receipts, but actually and *bona fide* selling the same for the Price of the Stamp only, 7l. 10s. for every 100l. of the Amount of the Duty on such Stamps for Receipts, and so in Proportion for any greater or less Sum, not under the Sum of 10l.; this Allowance being over and above the usual Allowance on the present Payment of Stamp Duties to the Amount of 30l. and upwards.

To Printers of Newspapers, who shall not have raised the Price of their Newspapers above the Price at which the same were respectively sold at and immediately before the 22d June 1797, and who shall at One and the same Time produce at the Head Office of Stamps, to be stamped, or shall buy of the Commissioners of the Stamp Duties, Paper stamped with the Duty chargeable on Newspapers, the Duties whereof shall amount to 10l. or upwards, in Consideration of present Payment of such Duty, 16l. 18s. for every 100l. on such Payment, and so in Proportion for any greater or less Sum, not being under 10l. But if any such Printer shall have raised, or shall raise, the Price of his Newspaper above the Price at which the same was so sold at and immediately before the 22d June 1797, then and in such Case no greater Allowance shall be made, in Consideration of such Payment, than at the Rate of 4l. for every 100l. and so in Proportion for any greater or less Sum not under 10l.

ALLOWANCES *continued.*

To Persons who shall purchase at the Head Office in London, Stamps for Hat Linings to the Amount, at One and the same Time, of 10l. or upwards, 10l. for every 100l. of the Amount of the Duty on such Stamps so purchased, and so in Proportion for any greater or less Sum not under 10l.

For receiving the Duty on Fire Insurances, paying the same, and making out the Accounts according to the Directions of the several Acts of Parliament in that Behalf made, 5l. for every 100l. so received, paid, and accounted for, and so in Proportion for any greater or less Sum.

For receiving the Duty for Gold or Silver Plate made or wrought in Great Britain, paying the same, and making out the Accounts according to the Directions of the several Acts of Parliament in that Behalf made, 2l. 10s. for every 100l. so received, paid, and accounted for, and so in Proportion for any greater or less Sum.

To Persons who shall, at One and the same Time, purchase stamped Labels for Medicines, the Duty whereon shall amount to 5l. or upwards, 5l. for every 100l. and so in Proportion for any greater or less Sum not under 5l.

To Persons who shall, at One and the same Time, purchase stamped Labels for Medicines, the Duty whereon shall amount to 50l. or upwards, 10l. for every 100l. and so in Proportion for any greater or less Sum not under 50l.

To Persons who shall, at One and the same Time, purchase stamped Labels for Medicines, the Duty whereon shall amount to 100l. or upwards, 12l. 10s. for every 100l. and so in Proportion for any greater or less Sum not under 100l.

To Clerks in any Court, intrusted by an Act, passed in the 25th Year of His present Majesty, Cap. lxxx. to enter and file of Record certain Memorandums or Minutes, for their Trouble in that Behalf 2l. 10s. for every 100l. of the Amount of the Duties on such Memorandums or Minutes so entered or filed of Record as aforesaid, and so in Proportion for any greater or less Sum.

To Sheriff or Stewart Clerks respectively, for and in Consideration of their making out, according to the Directions of an Act made in the 25th Year of the Reign of His present Majesty, Cap. l. a List of Persons taking out Game Certificates, at and after the Rate of One Halfpenny for the Name of every such Person inserted in every such List.

To the Clerk of the Court, Book-keeper, or other Person authorized to enter any Horse, Mare, or Gelding, to start or run for any Plate, Prize, Sum of Money, or other Thing, in Consideration of his Trouble in receiving, accounting for, and duly paying the Duty imposed on such Horse, Mare, or Gelding, 5l. for every 100l. of Duties so received, accounted for, and paid, and so in Proportion for any greater or less Sum.

DRAWBACK.

For or in respect of Gold Plate and Silver Plate wrought or manufactured in Great Britain, which shall be duly exported by Way of Merchandise to Ireland or any Foreign Parts, the whole Duties which shall have been paid for the same.

In the late Budget Mr. Pitt having suggested as one of the Ways & means a small off Centage upon direct succession from Parents to Children &c. and stated that this was the first time any Tax had been imposed upon direct succession, the following observations, in so far as respects the law practice of Scotland upon that head, will shew that Mr. Pitt's Statement is erroneous.

During the Establishment of Episcopacy in Scotland, it appears that the Church from very small beginnings had gradually assumed the power thro' the Bishops or Commissary Court, not only of disposing of the goods of all who died without a Will, but of confirming the Testaments or Wills of all Scotsmen who died abroad. "By this branch of Jurisdiction (Mr. Erskine the most respectable Writer on the Law of Scotland observes) a great addition was made to Episcopal Revenues for in every Confirmation of a Testament, besides the other fees of Court, the "twentieth part of the moveables fell to the Bishop of the Diocese, which was called the quot of the Testament, because it was the proportion or Quota to which the Bishop was entitled at confirming. At first the debts due by the deceased were not deducted from his effects in the computation of the "quot, so that even when the moveable Estate was

ALLOWANCES continued.

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2. "direct contradiction of an ancient Statute, by which
 "the Bishop was made answerable for the debts due
 "by the deceased to the full extent of his funds, in the
 "same manner as Executors named by Testament.
 "The exacting of Quots in the Confirmation of
 "Testaments was declared a grievance, and therefore
 "prohibited for the future, by act of Parliament,
 "1661. C. 61. which Act was revived after the
 "Restoration, and the Quots were afterwards restored
 "to Bishops they were by a posterior act 1669. C. 19.
 "ordered to be paid only out of the free Year, or
 "deductis debitis. - But by act 1701. C. 14. the
 "former act 1661. C. 28. was revived, whereby Quots
 "were prohibited, with a clause, saving the dues of
 "Court payable to the Commissaries and their Clerks,
 "which clause is so explained in practice as to justify
 "the demand, not only of a reasonable fee to the Clerks,
 "but of a composition to the Judges in proportion
 "to the amount of the Testament."

Upon this footing has the law of Scotland
 stood till very lately. - Confirmations were not
 necessary in every Case, they were chiefly necessary
 in the case of intestate succession, and the Executor
 was not obliged to confirm any more of the Estate
 than suited his immediate purpose. for example
 to give him an active title to recover a debt due
 to his predecessor.

But by an act passed on 28 July 1804. avowedly
 with the intention of consolidating the former different
 Stamp duties, but in fact laying on enormous

3.

By J. 23. of that Act the following
 clause is introduced applicable exclusively to
 Scotland; "And be it further enacted, That from
 "and after the tenth day of October 1804. all
 "Executors, Administrators, and nearest heirs,
 "Creditors or others, who intromit with or order upon,
 "the possession or management of all or any of the,
 "personal or moveable Estate or effects of any deceased
 "person in Scotland, shall, on or before disposing of or
 "distributing any part of such effects, or settling any debts
 "due to the deceased, and at all events within six calendar
 "months next after having assumed such possession or
 "management in whole or in part, and before any such
 "person or persons shall be confirmed Executor or
 "Executors Testamentary, or Executor or Executors
 "datives, exhibit upon oath, in the proper Court,
 "a Trial Court called the Commissary Court, a
 "full & complete Inventory of such Estate and
 "effects, either already recovered or known to be
 "existing, distinguishing whether situated in Scotland
 "or elsewhere, likewise any Will or other writing
 "relative to the disposal of such Estate or effects, or
 "any part of them, which the person or persons exhibiting
 "such Inventory may have access to; and the said Inventory,
 "together with the Will or other Writing, (if any such there be,)
 "shall be recorded in the Books of the said Court,
 "without any other expense to the party than the ordinary
 "fees of registration, and without prejudice to the laws of
 "Scotland, in other respects regarding total or partial
 "Confirmations, or the rules of succession there established,

by the deceased to the full extent of his
"same manner as Executors named by will.
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But by an act passed on 28 July 1804. avowedly
with the intention of consolidating the former different
Stamp duties, but in fact laying on enormous
additional ones, the law of Scotland with respect to
moveable succession was completely altered without the
Country being aware of what was done.

By

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"and after the tenth day of October 1804. all
"Executors, Administrators, and nearest kin,
"Creditors or others, who intrude with or enter upon,
"the possession or management of all or any of the,
"personal or moveable Estate or effects of any deceased
"person in Scotland, shall, on or before disposing of or
"distributing any part of such effects, or uplifting any debts
"due to the deceased, and at all events within six calendar
"months next after having assumed such possession or
"management in whole or in part, and before any such
"person or persons shall be confirmed Executor or
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"clative, exhibit upon oath, in the proper Court,
"a Trial Court called the Commissary Court, a
"full & complete Inventory of such Estate and
"effects, either already recovered or known to be
"existing, distinguishing whether situated in Scotland
"or elsewhere, likewise any Will or other writing
"relative to the disposal of such Estate or effects, or
"any part of them, which the person or persons exhibiting
"such Inventory may have access to; and the said Inventory
"together with the Will or other Writing, (if any such there be),
"shall be recorded in the Books of the said Court,
"without any other expense to the party than the ordinary
"fees of registration, and without prejudice to the laws of
"Scotland, in other respects regarding total or partial
"Confirmations, or the rules of succession there established,
"(and without prejudice or increase of the fees payable
"upon Confirmations, which shall remain as they are
"at present, anything herein to the contrary notwithstanding

4. "notwithstanding: And in case at any period a discovery shall
 "be made of other effects belonging to the deceased, which,
 "on account of their not being known at the time were
 "omitted in the said original Inventory, an additional
 "Inventory or Inventories of the same shall, in like
 "manner, be exhibited upon oath, and recorded by any
 "person or persons intrusting with or assuming the
 "management thereof; And in case any such person
 "or persons shall neglect or refuse to exhibit any such
 "original or additional Inventory, or shall knowingly
 "omit any part of any such Estate and effects therein,
 "every person so neglecting, or refusing or omitting,
 "shall forfeit a sum not exceeding double the value
 "of the stamp duty payable according to the Schedule (A),
 "hereunto annexed, upon the amount of such Estate and
 "effects of which any Inventory ought to have been ex-
 "hibited in the manner herein directed, or upon the sum
 "so omitted therein, nor less than one hundred pounds
 "for each such neglect, refusal, or omission, to be recovered
 "and applied in the same manner as any penalty may by
 "this Act be recovered and applied."

By the 2^d. S. of this Act it is provided, that
 "there shall be raised, levied, collected and paid in Scotland
 "the several sums of Money and duties as they are respectively
 "inserted described and set forth in the Columns of the said
 "Schedules marked A. and B. intituled 'Scotland'."

And the Schedule A. intituled 'Scotland'
 affixes on "Testament Testamentator or Testament dativ
 "or Oik thereto, to be expedited in any Commissary Court
 "in Scotland, for any Estate above the value of £20.
 "and under the value of £100. (a Stamp duty of £1. 10.
 "of the value of £100. and under the value of £200 £2. 10. 0.
 "And so on proportionally, till the value exceed

5.

would have supposed was, that the Deed specified
 in the Schedule, called Testament Testamentator &c.
 and not the relative Inventory which is not at all men-
 tioned in the Schedule was the object on which the
 stamp duty was to attach, and as the previous clause of
 the act declares that the Inventory shall be recorded
 without any other Expenses to the party than the ordinary
 fees of registration "and without prejudice to the laws of
 "Scotland in other respects regarding total or partial
 "Confirmations, or the rules of succession there established,
 "and without prejudice or increase of the fees payable upon
 "Confirmations, which shall remain as they are at present
 "it naturally occurred, that this new Stamp duty
 would attach only to confirmations from the Commissary
 Court when applied for by the parties.

But by a latitude that Officers of the
 Revenue seem to assume in interpreting the laws, the
 officers of Stamps at Edinburgh hold out that this
 Stamp duty attaches to the Inventory ordered to be
 given in upon oath, and not to the Confirmation
 itself - Thus securing the duty upon the full amount
 of the Estate, and not upon the sum actually con-
 firmed. - Nor is this all. - These officers insist
 that every debt due to the deceased, whether it is
 recoverable or not must be included in the Inven-
 tory and the stamp duty paid upon it, that the debts
 due by the deceased shall not be deducted nor
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 secured at all events of the duty like the Bishops of
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 "manner, be exhibited upon oath, and recorded by any
 "person or persons introumitting with or assuming the
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 "of the stamp duty payable according to the Schedule (A),
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And the Schedule **A.** intituled "Scotland"
 applies on "Testament Testament or Testament dative
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 "in Scotland, for any Estate above the value of £20.
 "and under the value of £100. (a Stamp duty of £1. 10.
 "of the value of £100. and under the value of £200 - £2. 11.
 "And so on proportionally, till the value exceed
 "£500,000. the stamp duty for which is £6000.

The plain construction of this Act on

would

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 stamp duty was to attach, and as the previous clause of
 the Act declares that the Inventory shall be recorded
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 "Confirmations, or the rules of succession thereto established,
 "and without prejudice or increase of the fees payable upon
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 his legacies, which also pay a separate duty. -
 and thus, as Mr. Erskine observes, the Stamp Office is
 secured at all events of the duty like the Bishops of
 their quot, even where the Estate is not sufficient for satisfying
 the debts to the great prejudice of the Creditors, and what
 was declared a grievance in 1641. is now reestablished
 with greater severity in 1804.

Testament

6.

Testaments Testamenter in Scotland, are nearly similar to Probates and Letters of Administration in England, and the same stamp duties are laid upon both. - Whether an Executor in England in proving a Will must give up every article of which the Estate of the deceased consists without deducting debts & legacies, is not certainly known in Scotland, nor is it exactly known what duties formerly existed upon Probates in England. - But certain it is that no stamp duty was ever payable before in Scotland upon any Testament Testamenter, and that now, whether there is any occasion and for taking out such a Testament from the publick (say Office), the whole moveable Estate of the deceased must be given up in Inventory within six months of his decease, including even desperate funds, and without deducting debts & legacies, and the new stamp duty is then levied upon the whole, and thus it will often happen that when people's affairs get into confusion, and when their funds can least afford the Expence, the stamp duty will be the larger, even to the prejudice of the just and lawful Creditors of the deceased.

And this late Tax is a duty of no inconsiderable amount already ~~paid~~ ^{paid} upon direct succession from parents to children. - Where the deceased leaves funds of the value of £300. the duty is £8. or nearly 3% Cent. If of the value of £1000. - £30. or 3% Cent.; If of the value of £2000. - £50, or 2 1/2 % Cent.; If of the value of £10,000. the duty is £110. or little more than one % Cent. and so on, gradually lessening

similar to Probates and Letters of Administration in England, and the same Stamp duties are both. Whether an Executor in England improving an estate must give up every article of which the Estate of the deceased consists without deducting debts & legacies, is not certainly known in Scotland, nor is it exactly known what duties formerly existed upon Probates in England. But certain it is that no Stamp duty was ever payable before in Scotland upon any Testament Testamentary, and that now, whether there is any occasion or not for taking out such a Testament from the publick Registry Office, the whole moveable Estate of the deceased must be given up in Inventory within six months of his decease, including even desperate funds, and without deducting debts & legacies, and the new Stamp duty is then levied upon the whole, and thus it will often happen that when people's affairs get into confusion, and when their funds can least afford the Expence, the Stamp duty will be the larger, even to the prejudice of the just and lawful Creditors of the deceased.

And this late Tax is a duty of no inconsiderable amount already ~~levied~~ ^{paid} upon direct succession from parents to children. - Where the deceased leaves funds of the value of £300. the duty is £8. or nearly 3 per cent. If of the value of £1000. - £30. or 3 per cent. ; If of the value of £2000. - £50, or 2½ per cent. ; If of the value of £10,000. the duty is £110. or little more than one per cent. and so on, gradually lessening the duty as the value of the Estate increases. And yet under the delusive idea that direct succession is not yet taxed at all, Mr. Pitt now proposes laying a further direct tax upon such succession.

Memorandum
Respecting Tax on direct
Succession from Parents to
Children.
1805.

Memorandum
Respecting Tax on direct
Succession from Parents to
Children.
1803.

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