The Hill Transparency

Stamp Act (1765)

March 22, 1765 (5 Geo. III, c. 12)

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THE STAMP ACT. 5 GEO. III. CAP. XII.

Whereas by an Act made in the last Session of Parliament, several Duties were granted, continued, and appropriated, toward defraying the Expenses of defending, protecting, and securing, the British Colonies and Plantations in America : And whereas it is just and necessary, that Provision be made for raising a further Revenue within Your Majesty's Dominions in America, towards defraying the said Expenses: We, Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, have therefore resolved to give and grant unto Your Majesty the several Rates and Duties here in after mentioned ; and do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lord's Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the First Day of November, One thousand seven hundred and sixty-five, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs, and Successors, throughout the Colonies and Plantations in America which now are, or hereafter may be, under the Dominion of His Majesty, His Heirs, and Successors.

[1.] For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which shall be ingrossed, written, or printed, any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading, or any Copy thereof, in any Court of Law within the British Colonies and Plantations in America, a Stamp Duty of Three Pence.

[2.] For every Skin . . -. on which shall be ingrossed

any Special Bail and Appearance upon Such Bail in any such Court, a Stamp Duty of Two Shillings.

[3.] For every Skin . .. on which shall be ingrossed

any Petition, Bill, Answer, Claim, Plea, "Repli-

cation, Rejoinder, Demurrer, or other Pleading in any Court

of Chancery or Equity within the said Colonies and Plantations, a Stamp Duty of One Shilling and Six Pence.

[4.] For every Skin . . . on which shall be ingrossed

any Copy of any Petition, Bill, Answer, Claim, Plea, Replication, Rejoinder, Demurrer, or other Pleading in any such Court, a Stamp Duty of Three Pence.

[5.] For every Skin . . . on which shall be ingrossed any Monition, Libel, Answer, Allegation, Inventory, or Renunciation in Ecclesiastical Matters, in any Court of Probate, Court of the Ordinary, or other Court exercising Ecclesiastical Jurisdiction within the said Colonies and Plantations, a Stamp Duty of One Shilling.

[6.] For every Skin . . . on which shall be ingrossed, printed, any Copy of any Will (other than the Probate thereof,) Monition, Libel, Answer, Allegation, Inventory, or Renunciation in Ecclesiastical Matters in any such Court, a Stamp Dutyof Six Pence:

[7.] For every Skin . . . on which shall be ingrossed, any Donation, Presentation, Collation, or Institution of or to any Benefice, for any Writ or Instrument for the like Purpose, or any Register, Entry, Testimonial, or Certificate of any Degree taken in any University, Academy, College, or Seminary of Learning, within the said Colonies and Plantations, a Stamp Duty of Two Pounds.

[8.] For every Skin . . . on which shall be ingrossed

any Monition, Libel, Claim, Answer, Allegation, Information, Letter of Request, Execution, Renunciation, Inventory, or other Pleading in any Admiralty Court within the said Colonies and Plantations, a Stamp Duty of One Shilling.

[9.] For every Skin . . . on which any Copy of any such Monitions, Libel, Claim, Answer, Allegation, Information, Letter of Request, Execution, Renunciation, Inventory,

or other Pleadings shall be ingrossed one .|. eo lainyy Duty of Six Pence. [11.] For every Skin . . . on which shall be in-

grossed . . . any Appeal, Writ of Error, Writ of Dower,

Ad Quod Damnum, Certiorari, Statute Merchant, Statute Staple, Attestation, or Certificate, by any Officer, or Exemplication of any Record or Proceeding in any Court whatsoever within the said Colonies and Plantations (except Appeals, Writs of Error, Certiorari, Attestations, Certificates, and Exemplifications, for or relating to the Removal of any Proceedings from before a single Justice of the Peace) a Stamp Duty of Ten Shillings.

[1.] For every Skin . . . on which shall be in-

grossed . . . any Writ of Covenant for levying of Fines, Writ of Entry for suffering a Common Recovery, or Attachment issuing out of, or returnable into, any Court within the said Colonies and Plantations, a Stamp Duty of Five Shillings.

f12.].For every Skin . .- + -om which shall, begga grossed . . . any Judgement, Decree, Sentence, or Dismission, or any Record of Nisi Prius or Postea, in any Court within the said Colonies and Plantations, a Stamp Duty of Four Shillings.

[13.] For every Skin. . . on which shall be ingrossed . . . any Affidavit, Common Bail or Appearance, Interrogatory Deposition, Rule, Order, or Warrant of any Court, or any Dedimus Potestatem, Capias, Subpoena, Summons, Compulsory Citation, Commission, Recognizance, or any other Writ, Process or Mandate, issuing out of, or returnable into, any Court, or any Office belonging thereto, or any other Proceeding therein whatsoever, or any Copy thereof, or of any Record not herein before charged, within the said Colonies and Plantations (except Warrants relating to Criminal Matters, and Proceedings thereon, or relating thereto) a Stamp Duty of One Shilling.

[14.] For every Skin. .. .. on which: shall bem grossed . . . any Licence, Appointment, or Admission of any Counsellor, Sollicitor, Attorney, Advocate, or Proctor, to practise in any Court, or of any Notary within the said Colonies and Plantations, a Stamp Duty of Ten Pounds.

[15.] For every Skin: ~. . on which shall be ingrossed . . . any Note or Bill of Lading, which shall be signed for any kind of Goods, Wares, or Merchandise, to be exported from, or any Cocket or Clearance granted within

the said Colonies and Plantations, a Stamp Duty of Four Pence:

[16.] For every Skin... on which. shall be iningrossed .. .. _:. “Letters of: Mart, or Commission for Private Ships of War, within the said Colonies and Plantations, a Stamp Duty of Twenty Shillings.

fi7.|.For every Skin’. .— ...on which shall be ingrossed . . . any Grant, Appointment, or Admission of or to any public beneficial Office or Employment, for the Space of One Year, or any lesser Time, of or above the Value of Twenty Pounds per Annum Sterling Money, in Sal-ary, Fees, and Perquisites, within the said Colonies and Plantations (except Commissions and Appointments of Officers of the Army, Navy, Ordinance or Militia, of Judges and of Justices of the Peace) a Stamp Duty of Ten Shillings.

[18.] For every Skin . . . on- which any Grant of any Liberty, Privilege, or Franchise, under the Seal of any of the said Colonies or Plantations, or under the Seal or Sign Manual of any Governor, Proprietor, or public Officer, alone, or in Conjunction with any other Person or Persons, or with any Council, or any Council and Assembly, or any Exemplification of the Same, shall be ingrossed . . . within the said Colonies and Plantations, a Stamp Duty of Six Pounds.

[19.] For every Skin . . . on which shall be ingrossed . >... any License “for: retailing : of .- Spirituous Liquors, to be granted toany Person who shall take out the same within the said Colonies and Plantations, a Stamp Duty of Twenty Shillings.

[20.] For every Skin . . . on which shall be ingrossed . . . any Licence for Retailing of Wine, to be granted to any Person who shall not take out a License for retailing of Spirituous Liquors, within the said Colonies and Plantations, a Stamp Duty of Four Pounds.

[21.] For every Skin . . . on which shall be ingrossed.>.0-s. >. License . for. Retailing. of Wane; tobe granted to any Person who shall take out a License for Retailing of Spirituous Liquors, within the said Colonies and Plantations, a Stamp Duty of Three Pounds.

[22.] For every Skin . . . on which shall be ingrossed . . . any Probate of a Will, Letters of Admin-

istration, or of Guardianship for any Estate above the Value of Twenty Pounds Sterling Money, within the British Colonies and Plantations upon the Continent of America, the Islands belonging thereto, and the Bermuda and Bahama Islands, a Stamp Duty of Five Shillings.

[23.]. For every ‘Skin.~. .....on which: shall esi. grossed any such Probate, Letters of Administration or of Guardianship, within all other parts of the British Dominions in America, a Stamp Duty of Ten Shillings.

[24.] .For every Skin... on. which.shallae ingrossed any Bond for securing the Payment of any Sum of . Money, not exceeding the Sum of Ten Pounds Sterling Money, within the British Colonies and Plantations upon the Continent of America, the Islands belonging thereto, and the Bermuda and Bahama Islands, a Stamp Duty of Six Penee.

[25.] For every Skin on which shall be ingrossed any Bond for securing the Payment of any Sum of Money above Ten Pounds, and not exceeding the Sum of Twenty Pounds Sterling Money, within such Colonies, Plantations, and Islands, a Stamp Duty of One Shilling.

[26.] For every Skin on which shall be ingrossed any Bond for securing the Payment or any Sum of Money above Twenty Pounds, and not exceeding Forty Pounds Sterling Money, within such Colonies, Plantations, and Islands, a Stamp Duty of One Shilling and Six Pence.

[27.] For every Skin. . ... on which shalleiee ingrossed any Order or Warrant for surveying or setting out any Quantity of Land, not exceeding One Hundred Acres, ‘issued by any Governor, Proprietor, or any Public Officer alone, or in Conjunction with any other Person or Persons, or with any Council, or any Council and Assembly, within the British Colonies and Plantation in America, a Stamp Duty: of six Pence.

[28.] For every Skin on which shall be ingrossed any such Order or Warrant for surveying or setting out any Quantity of Land above One hundred, and not exceeding Two hundred Acres, within the said Colonies and Plantations, a Stamp Duty of One Shilling.

[29.] For every Skin . . . on which shall be> ae

grossed any such Order or Warrant for surveying or setting out any Quantity of Land above Two hundred, and not exceeding Three hundred and twenty Acres, and in Proportion for every such Order or Warrant for surveying or setting out every other Three hundred and twenty Acres, within the said Colonies and Plantations, a Stamp Duty of One Shilling and six Pence.

[30.] For every Skin on which shall be ingrossed any Original Grant, or any Deed, Mesne Conveyance, or other Instrument whatsoever, by which any Quantity of Land, not exceeding One hundred Acres, shall be granted, conveyed, or assigned, within the British Colonies and Plantations upon the Continent of America, the Islands belonging thereto, and the Bermuda and Bahama islands (except Leases for any Term not exceeding the Term of Twenty one Years) a Stamp Duty of One Shilling and Six Pence.

[31.] For every Skin on which shall be ingrossed any such Original Grant . . . by which any Quantity of Land above One \hundred, and not exceeding Two hundred Acres, shall be granted . . . within such Colonies, Plantations, and Islands, a Stamp Duty of Two Shillings.

fg2-) For:every Skin-...— on. which. ‘shall. be-inBee cet aw nasa y SUCK OTIP ial Uaraitts ce. co Wet soever, by which any Quantity of Land above Two hundred, and not exceeding Three hundred and twenty Acres, shall be granted. . . and in Proportion for every stich grant

gianting ~. ..... eyery other. Three hundred. and twenty Acres, within such Colonies, Plantations, and Islands, a Stamp Duty of ‘Two Shillings and Six Pence.

[23.] For every Skin . . . on which shall be inWUGsseO esp... any. such “Original Grant ". | by. which any Quantity of Land, not exceeding One hundred eres. Shall be, granted... . within. all other Parts. of the British Dominions in America, a Stamp Duty of Three Shillings.

[34.] For every Skin . . . on which shall be ingrossed any such Original Grant . . . by which any

Quantity of Land above One hundred, and not exceeding Two hundred Acres, shall be granted within the same Parts of the same Dominions, a Stamp Duty of Four Shillings.

[35.] For every Skin . . . on which shall be ingrossed .. ." .. “any such: Original” Grant, “1a ey which any Quantity of Land above Two hundred, and not exceeding Three hundred and twenty Acres, shall be granted and in Proportion for every such Grant . . . granting . . . every other Three hundred and twenty Acres, within the same Parts of said Dominions, a Stamp Duty of Five Shillings. .

[36.] For every Skin . . . on which shall be ingrossed . . . any Grant, Appointment, or Admission, of or to any publick beneficial Office or Employment, not herein before charged, above the Value of Twenty Pounds per Annum Sterling Money, in Salary, Fees, and Perquisites, or any Exemplification of the same, within the British Colonies and Plantations upon the Continent of America, the Islands belonging thereto, and the Bermuda and Bahama Islands (except Commission of Officers of the Army, Navy, Ordnance, or Militia, and of Justices of the Peace) a Stamp Duty of Four Pounds,

[37.] For every Skin. . . on which shall be inSTOSSEU:, = cca.) au Senn erat A oe within all other Parts of the Bvtish Dominions in America, a Stamp Duty of Six Pounds, 3

[28.] For every Skin . . . on which shall be ingrossed . . .. any Indenture, Lease, Conveyance, Contract, Stipulation, Bill of Sale, Charter Party, Protest, Articles of Apprenticeship or Covenant (except for the Hire of Servants not Apprentices, and also except such other Matters as herein before charged), within the A7z/sh Colonies and Plantations in America, a Stamp Duty of Two Shillings and Six Pence.

[39.]-For every: Skin i~ -s-".0 on which any Warrant or Order for auditing any Public Accounts, Beneficial War-. rant, Order, Grant, or Certificate, under any public Seal, or under the Seal or Sign Manual of any Governor, Proprietor, or public Officer alone, or in Conjunction with any other Person or Persons, or with any Council, or any Council and Assembly, not herein before charged, or any Passport or Letpass, Surrender of Office or Policy of Assurance, shall be ingrossed . . . within the said Colonies and Plantations

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(except Warrants or Orders for the Service of the Navy, Army, Ordnance, or Militia, and Grants of Offices under Twenty Pounds per Annum, in Salary, Fees, and Perquisites) a Stamp Duty of Five Shillings.

ho.) bor every “Skin >!" . > on wihrely shall “be -mgrossed . . < any Notarial Acty Bond, Deed, Letter of Attorney, Procuration, Mortgage, Release, or’ other Obligatory Instrument, not herein before charged, within the said ~- Colonies and Plantations, a Stamp Duty of Two Oo and

“Lhree Pence.
[41.] For every Skin . . .. ‘on which shdfl. be. ingrossed’. . . any Register, Entry, or Inrollment of any Grant, Deed, or other Instrument whatsoever herein before charged, within the said Colonies and Plantations, a Stamp Duty of Three Pence. = ia2.| Por cyery skin’ 7... on which shalk be. im-= Pimisced 1. any Jnegister,’—. #2. not herein before charged, within the said Colonies and Plantations, a Stamp Duty of Two Shillings.

[43.] And for and upon every Pack of Playing Cards, and all Dice, which shall be sold or used within the said Colonies and Plantations, the several Stamp Duties following (that is to say:)

[44.] For every Pack of such Cards the sum of One Shilling.

[45.] And for every Pair of such Dice, the sum of Ten Shillings.

[46.] And for and upon every Paper called a Pamphlet, and upon every News Paper, containing public News, Intelligence, or Occurrences, which shall be printed, dispersed, and made public, within any of the said Colonies and Plantations, and for and upon such advertisements as are herein after mentioned, the respective Duties following (that is to say):

[47.] For every such Pamphlet and Paper contained in Half a Sheet, or any lesser Piece of Paper, which shall be so printed, a Stamp Duty of One Half-penny for every printed Copy thereof.

[48.] For every such Pamphlet and Paper (being larger than Halfa Sheet, and not exceeding One whole Sheet) which

shall be so printed, a Stamp Duty of One Penny for every printed Copy thereof. .

[49.] For every Pamphlet and Paper, being larger than One whole Sheet, and not exceeding Six Sheets in Octavo, or in-a lesser Page, or not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio, which shall be so printed, a Duty after the Rate of One Shilling for every Sheet of any Kind of Paper which shall be contained in One printed Copy thereof.

[50.] For every advertisement to be contained in any Gazette, News Paper, or other Paper, or any Pamphlet which shall be so printed, a Duty of Two Shillings.

[51.] For every Almanac, or Calender, for any One particular Year, or for any Time less than a Year, which shall be written or printed on One Side only of any One Sheet, Skin, or Piece of Paper, Parchment, or Vellum, within the said Colonies and Plantations, a Stamp Duty of Two Pence.

[52.] For every other Almanac or Calendar, for any One particular Year, which shall be written or printed within the said Colonies and Plantations, a Stamp Duty of Four Pence.

[53.] And for every Almanac or Calendar, written or printed in the said Colonies and Plantations, to serve for several Years, Duties to the same amount respectively shall be paid for every such Year.

[54.]i For Bvery. Skin. 2... .on. which: any, Inseme ment, Proceeding or other Matter or Thing aforesaid, shall be ingrossed . . . within the said Colonies and Planta-

tions, in any other than the Eag@sh language, a Stamp Duty of Double the Amount of the respective Duties before charged thereon.

[55.] And there shall be also paid in the said Colonies and Plantations, a Duty of Six Pence for every Twenty Shillings, in any sum not exceeding Fifty Pounds Sterling Money, which shall be given, paid, contracted, or agreed, tor, with, or in relation to, any Clerk or Apprentice, which shall be put or placed to or with any Master or Mistress, to learn any Profession, Trade, or Employment.

[56.] And also a Duty of One Shilling for every Twenty Shillings, in any Sum exceeding Fifty Pounds, which shall be given, paid, contracted, or agreed, for, with, or in relation to, any such Clerk or Apprentice.

[57.] And be it further enacted by the Authority aforesaid, That every Deed, Instrument, Note, Memorandum, Letter, or other Minument or Writing, for or relating to the Payment of any Sum of Money, or for making any valuable Consideration for or upon the Loss of any Ship, Vessel, Goods, Wages, Money, Effects, or upon any Loss by Fire, or for any other Loss whatsoever, or for or upon any Life or Lives, shall be gonstrued, deemed, and adjudged to be Policies of Assurance within the Meaning of this Act: And if

any such Deed, . . ._ for insuring, or tending to insure, any more than One Ship or Vessel for more than any One Voyage, or any Goods . . . or other Matter or Thing

whatsoever, for more than One Voyage, or in more than One Ship or Vessel, or being the Property of, or belonging to, any more than One Person, or any particular Number of Persons in General Partnership, or any more than One Body Politick or Corporate, or for more than One Risque ; then, in every such Case, the Money insured thereon, or the. valuable Consideration thereby agreed to be made, shall become the absolute Property of the Insured, and the Insurer shall also forfeit any Premium given for such Insurance, together with the Sum of One hundred Pounds.

fiom nd. be. 1t-further enacted:=.—, 24:2. “Thatevery Deed . . . between the Captain.or Master or Owner of any Ship or Vessel, and any Merchant, Trader, or other Person, in respect to the Freight or Conveyance of any Money, Goods, Wares, Merchandizes, or Effects, laden or to be laden on Board of any such Ship or Vessel, shall be deemed and adjudged to be a Charter Party within the Meaning of this Act.

[59.] Andbeit furtherenacted . . ., Thatall Books and Pamphlets serving chiefly for the Purpose of an Alma-_ nack, by whatsoever Name or Names intituled or described, are and shall be charged with the Duty imposed by this Act on Almanacks. but not with any of the Duties charged by this Act on Pamphlets, or other printed Papers ; anything herein contained to the contrary notwithstanding.

_ [60.] Provided always, That this Act shall: not extend to charge any Bills of Exchange, Accompts, Bills of Parcels, Bills of Fees, or any Bills or Notes not Sealed for Payment of

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Money at Sight, or upon Demand, or at the End of certain Days of Payment.

[61.] Provided, That nothing in this Act contained shall extend to charge the Probate of any Will or Letters of Administration to the Effects of any Common Seaman or Soldier, who shall die in His Majesty’s Service; a Certificate being produced from the Commanding Officer of the Ship or Vessel, or Troop or Company, in which such Seaman or Soldier served at the Time of his Death, and Oath,

or if bya Quaker a Solemn Affirmation, made of the Truth thereof, before the proper Judge or Officer by whom such Probate. or Administration ought to be granted ; which Oath or Affirmation such Judge or Officer is hereby authorized and required to administer, and for which no Fee or Reward shall be taken.

[62.] Provided always, and be it enacted, That until after the Expiration of Five Years from the Commencement of the said Duties; no Skin... on which any Instrument ; shall be ingrossed ., Within the Colonies of Ouebec or Granada, in any other than the Hxglsh Language, shall be hable to be charged with any higher Stamp Duty than if the same had been ingrossed . . . in the English Language.

[63.] Provided always, That nothing in this Act contained shall extend to charge with any Duty, any Deed, or other Instrument, which shall be made between any /zdan Nation and the Governor, Proprietor of any Colony, Lieutenant . Governor, or Commander in chief, alone, or in Conjunction with any other Person or Persons, or with any Council, or any Council and Assembly of any of the said Colonies or Plantations, for or relating to the granting, surrendering, or conveying, any Lands belonging to such Nation, to, for, or on behalf of His Majesty, or any such Proprietor, or to any Colony or Plantation.

[64.] Provided always, That this Act shall not extend to charge any Proclamation, Forms,of Prayer and Thanksgiving, or any printed Votes of any House of Assembly in any of the said Colonies and Plantations, with any of the said Duties on Pamphlets or News Papers; or to charge any Books commonly used in any of the Schools within the said Colonies and Plantations, or any books containing only Matters of

Devotion or Piety; or to charge any single Advertisement printed by itself, or the daily Accounts or Bills of Goods imported and exported, so as such Accounts or Bills do contain no other Matters than what have been usually comprised therein ; any thing herein contained to the contrary notwithstanding.

[65.] Provided always, That nothing in this Act contained shall extend to charge with the said Duties any Vellum

on which shall only beengrossed . . . any Certificate that shall be necessary to intitle any Person to receive a Bounty granted by Act of Parliament.

[66.] And be it further enacted, . . . That the said several Duties shall be under the Management of the Commissioners, for the time being, of the Duties charged on Stamped Vellum, Parchment, and Paper, in Great Sritain: And the said Commissioners are hereby impowered and required to employ such Officers under them, for that Purpose, as they shall think proper ; and to use such Stamps and Marks, to denote the Stamp Duties hereby charged, as they shall think fit; and to repair, renew, or

alter the same, from time to time, as there shall be Occasion ; and to do all other Acts, Matters, and Things, necessary to be done, for putting this Act in Execution with relation to the Duties hereby charged.

fe7.) And-be 1 further enacted: ..- .. ... That the Commissions for managing the said Duties for the time being, shall and may appoint a fit Person or Persons to attend in every Court or Publick Office within the said Colonies and Plantations, to take notice of the Vellum, Parchment, or Paper, upon which any of the Matters or Things hereby charged with a Duty shall be ingrossed, written, or printed, and of the Stamps or Marks thereupon, and of all other Matters and Things tending to secure the said Duties; and that the Judges in the several Courts, and all other Persons to whom it may appertain, shall, at the Request of any such Officer, make such Orders, and do such other Matters and Things, for the better securing of the said Duties, as shall be lawfully or reasonably desired in that Behalf: And every Commissioner and other Officer, before he proceeds to the Execution of any Part of this Act, shall take an Oath in the Words, or to the Effect following (that is to say)

LA. B. do swear, That 1 will faithfully execute the Trust reposed in me, pursuant to an Act of Parliament made in the fifth Year of the Reign of His Majesty King George the Third, For granting certain Stamp Duties, and other Duties, in the British Colonies and Plantations in America, without Fraud or Concealment; and will from time to time true Account make of my Doing therein, and deliver the same to such Person or Persons as His Mayesty, His Heirs, or Successors, shall appoint to recetve such Account, and will take no Fee, Reward, or Profit, for the Execution or Performance of the said Trust, or the Business relating thereto, from any Person or Persons, other than such as shall be allowed by Hts Majesty, His Heirs, and Successors, or by some other Person or Persons under him or them to that Purpose authorized.

Or if any such Officers shall be of the People commonly called Quakers he shall take a Solemn Affirmation to the Effect of the said Oath ; which Oath or Affirmation shall and may be administered to any such Commissioner or Commissioners by any Two or more of the same Commissioners, whether they have or have not previously taken the same: And any of the said Commissioners, or any Justice of the Peace, within the Kingdom of Great Britain, or any Governor, Lieutenant Governor, Judge, or other Magistrate, within the said Colonies or Plantations, shall and may administer such Oath or Affirmations to any subordinate Officer.

[68.] And be it.further enacted . . . That the said Commissioners, and ali Officers to be employed or entrusted by or under them as aforesaid, shall, from time to time, in and for the better Execution of their several Places and Trusts, observe such Rules, Methods, and Orders, as they respectively shall, from time to time, receive from the High Treasurer of Great Britain, or the Commissioners of the Treasury, or any Three or more of such Commissoners for the time being ; and that the said

Commissioners for managing the Stamp Duties shall take especial Care, that the several Colonies and Plantations shall, from time to time, be sufficiently furnished with Vellum, Parchment, and Paper, stamped or marked with the said respective Duties.

[69.] And be it further enacted . . . Thatif any Person or Persons shall sign, ingross, write, print, or sell, or

expose to Sale, in any of the said Colonies or Plantations, or in any other Part of His Majesty's Dominions, any Matter or Thing, for which the Vellum . . . is hereby charged to pay any Duty, before the same shall be marked or stamped with the Marks or Stamps to be provided as aforesaid, or upon which there shall not be some Stamp or Mark resembling [69.] And be it further enacted . . . That if any Person . . . shall sign, ingross, Thing upon any Vellum . . ._ that shall be marked or stamped for any lower Duty than the Duty by this Act made payable in respect thereof; every such Person so offending shall, for every such Offence, forfeit the Sum of Ten Pounds. [70.] And-be it further enacted ..'.\ . ='That no: Matter or Thing whatsoever, by this Act charged with the Payment of a Duty, shall be pleaded or given in Evidence, or admitted in any Court within the said Colonies and Plantations, to be good, useful, or available in Law or Equity, unless the same shall be marked or stamped, in pursuance of this Act, with the respective Duty hereby charged thereon, or with an higher Duty. [71.] Provided nevertheless, and be it further enacted That if any Vellum, 9. +>... '- containing any Deed, Instrument, or other Matter or Thing, shall not be duly stamped in pursuance of this Act, at the time of the Signing, Sealing, or other Execution, or the Entry or Inrollment thereof, any Person interested therein, or any Person on his or her Behalf, upon producing the same to any One of the Chief Distributors of stampt Vellum, Parchment, and Paper, and paying to him the Sum of Ten Pounds for every such Deed, Instrument, Matter, or Thing, and also Double the Amount of the Duties payable in respect thereof, shall be intitled to receive from such Distributor, Vellum, Parchment, or Paper, stamped pursuant to this Act, to the Amount of the Money so paid; a certificate being first written upon every such Piece of Vellum' . . . expressing the Name and Place of Abode of the Person by or on whose Behalf such Payment is made, the general Purport of such Deed, the Names of the Parties therein, and of the Witnesses (if any) thereto, and the Date thereof, which Certificate shall be signed by the said Distributor; and the Vellum shall "be annexed 'to such Deed, * :–....: by or in the

Presence of such Distributor, who shall impress a Seal upon wax, to be affixed on the Part where such Annexation shall be made, in the Presence of a Magistrate, who shall attest such Signature and Sealing; and the Deed, . . . from thenceforth shall and may, with the Vellum . . . so annexed, be admitted and allowed in Evidence in any Court whatsoever, and shall be as valid and effectual as if the proper stamps had been impressed thereon at the Time of the Signing . . . thereof; And the said Distributor shall, Once in every Six Months, or oftener if required by the Commissioners for

managing the Stamp Duties, send to such Commissioner true Copies of all such Certificates, and an Account. of the Number of: Pieces ‘of Vellum 3. ..350@ annexed. and of the respective Duties impressed upon every such Piece.

(72.] And ‘be it. further enacted... .. That ifjany Person shall forge, counterfeit, erase, or alter, any such Certificate, every such Person so offending shall be guilty of ' Felony, and shall suffer Death as in Cases of Felony without the Benefit of Clergy.

[73.] And be it further enacted . . . That if any Person or Persons shall, in the said Colonies or Plantations, or in any other Part of His Majesty’s Dominions, counterfeit or forge any Seal, Stamp, Mark, Type, Device, or. Label, to resemble any Seal, . . ., which shall be provided or made in pursuance of this Act; or shall counterfeit or resemble the Impression of the same upon any Vellum ' thereby to evade the Payment of any Duty hereby granted ; or shall make, sign, print, utter, vend, or sell, any Vellum : with such counterfeit Mark or Impression thereon, knowing such Mark or Impression to be counterfeited ; then every Person so offending shall be adjudged a Felon, and shall suffer Death as in Cases of Felony without the Benefit of Clergy.

[74.] And it is hereby declared, That upon any Prosecution or Prosecutions for such Felony, the Dye, Tool, or other Instrument made use of in counterfeiting or forging any such Seal, Stamp, Mark, Type, Device, or Label, together with the Vellum . . ._ having such counterfeit Impression, shall, immediately after the Trial or Conviction of the

Party or Parties accused, be broke, defaced, or destroyed, in open Court,

[75.] And be it further enacted . . . That if any Register, Publick Officer, Clerk, or other Person in any Court, Registry, or Office within any of the said Colonies and shall, at any Time after the said First Day of November, One thousand seven hundred and sixty five, enter, register, or inroll any Matter or Thing hereby charged with a Stamp Duty, unless the same shall appear to be duly stamped; in every such Case such Register, Publick Officer, Clerk, or other Person, shall, for every such Offence forfeit the Sum of ‘Twenty Pounds.

[76.] And be it further enacted . . . That from and after the said First Day of November One thousand seven hundred and sixty five, if any Counsellor, Clerk, Officer, Attorney, or other Person, to whom it shall appertain, or who shall be employed or intrusted, in the said Colonies

to enter or file any Matter or Thing in respect whereof any Duty shall be payable by virtue of this Act, shall neglect to enter, file or record the same, as by Law the same ought to be entered, filed, or recorded, within the Space of Four Months after he shall have received any Money for or in respect of the same, or shall have promised or undertaken so to do; or shall neglect to enter, file, or record, any such Matter or Thing, before any subsequent, further, or other Proceedings, Matter or Thing, in

the Same Suit, shall be had, entered, filed, or recorded ; that then every such Counsellor, Clerk, Officer, Attorney, or other Person so neglecting or offending, in each of the Cases aforesaid, shall forfeit the Sum of Fifty Pounds for every such Offence.

[77.] And be it further enacted . . . That if any Person or Persons, at any Time after the said First Day of November One thousand seven hundred and sixty five, shall write, ingross, or print, or cause to be written, ingrossed, or printed, in the said Colonies . . . or in any other Part of His said Majesty's Dominions, either the whole or any Part of any Matter or Thing whatsoever in respect whereof any Duty is payable by this Act, upon any Part of any Piece of Vellum . . .. whereon there shall have been before written any other Matter or Thing in respect whereof any

Duty was payable by this Act; or shall fraudulently erase, or cause to be erased, the Name or Names of any Person or Persons, or any Sum, Date, or other Thing, ingrossed, written, or printed, in such Matter or Thing as aforesaid ; or fraudulently cut, tear, or get off, any Mark or Stamp from any Piece of Vellum, Parchment, or Paper, or any Part thereof, with Intent to use such Stamp or Mark for any other Matter or Thing in respect whereof any Duty shall be payable by virtue of this Act; that then, and so often, and in every such Case, every Person so offending shall, for every such Offence, forfeit the Sum of Fifty Pounds.

[78.] And be it further enacted . . . That every Matter and 'Thing, in respect whereof any Duty shall be payable in pursuance of this Act, shall be ingrossed . . . in

such Manner, that some Part thereof Shall be either upon, or as near as conveniently may be to, the Stamps or Marks denoting the Duty ; upon Pain that the Person who shall ingross

or cause to be ingrossed . . . any such Matter or Thing in any other Manner, shall, for every such Offence, forfeit the Sum of Five Pounds.

[79.] And be it further enacted . . . That every Officer of each Court, and every Justice of the Peace or other Person within the said Colonies . . ., who shall issue

any Writ or Process upon which a Duty is by this Act payable, shall, at the issuing thereof, set down upon such Writ or Process the Day and Year of his issuing the same, which shall . be entered upon a Remembrance, or in a.Book to be kept for that Purpose, setting forth the Abstract of such Writ or Process ; upon Pain to forfeit the Sum of Ten Pounds for every such Offence.

[80.] And, for the better collecting and securing the Duties hereby charged on Pamphlets containing more than One Sheet of Paper as aforesaid, be it further enacted That from and after the said First Day of November, One thousand seven hundred and sixty five, One printed Copy of every Pamphlet which shall be printed or published within

any of the said colonies . . ., shall, within the space of Fourteen Days after the printing thereof, be brought to the Chief Distributor in the Colony . .. . where such

Pamphlet shall be printed, and the Title thereof, with the

Number of the sheets contained therein, and the Duty hereby charged thereon, shall be registered or entered in a Book to be kept for that Purpose ; which Duty shall be thereupon paid to the proper Officer or Officers appointed to receive the same, or his or their Deputy or Clerk, who shall thereupon forthwith give a Receipt for the same on such printed Copy, to denote the Payment of the Duty hereby charged on such Pamphlets; and ifany such Pamphlets shall be printed or published, and the Duty hereby charged thereon shall not be duly paid, and the Title and Number of Sheets shall not: be registered, and a Receipt for such Duty given on One Copy, when required so to be, within the time herein before for that Purpose limited; that then the Author, Printer, and Publisher, and all other Persons concerned in or about the printing or publishing of such Pamphlets, shall, for every such Offence, forfeit the Sum of Jen Pounds, and shall lose all Property therein, and in every other Copy thereof, so as any Person may freely print and publish the same, paying the Duty payable in respect thereof by virtue of this Act, without being liable to any Action, Prosecution, or Penalty for so doing.

for.) And it is hereby further enacted <: -.-..'That no Person whatsoever shall sell or expose for Sale any such Pamphlet, or any News Paper, without the true respective Name or Names, and Place or Places of Abode, of some known Person or Persons by or for whom the same was really and truly printed or published; upon Pain that every Person offending therein shall, for every such Offence, forfeit the Sum of Twenty Pounds.

fs2-| And be it further enacted .~. . That no officer appointed for distributing stamped Vellum . . . inthe said Colonies . . . shall sell or deliver any stamped Paper for printing any Pamphlet, or any publick News, Intelligence, or Occurrences, to be contained in One Sheet, or any lesser Piece of Paper, unless such Person shall give Security to the said Officer, for the Payment of the Duties for the Advertisements which shall be printed therein or thereupon.

[83.] And whereas it may be uncertain how many printed Copies of the said printed News Papers or Pamphlets, to be contained in one Sheet, or in a lesser Piece of Paper, may be

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sold ; and to the Intent the Duties hereby granted thereupon may not be lessened by printing a less Number than may be

sold, out of a Fear of a Loss thereby in printing more such

copies than will be sold ; it is hereby provided, and be it fur-

ther.enacted ..... That. the proper Officer or Officers

appointed for managing the said Stamp Duties, shall and may

cancel, or cause to be cancelled, all the Stamps upon the copies of any Impression of any News Paper or Pamphlet

contained in One Sheet, or any lesser Piece of Paper, which

shall really and truly remain unsold, and of which no Profit

or Advantage has been made; and upon Oath, or if. by a Quaker, upon Solemn Affirmation, made before a Justice of the Peace, or other proper Magistrate, that all such Copies,

containing the Stamps so tendered to be cancelled, are really

and truly remaining unsold, and that none of the said Copies have been fraudulently returned or rebought, or any -Profit or Advantage made thereon; which Oath or Affirmation such

Magistrate is hereby authorized to administer, and to examine upon Oath or Affirmation into all Circumstances relating to the selling or disposing of such printed Copies, shall and may

deliver, or cause to be delivered, the like Number of other Sheets, Half Sheets, or less Pieces of Paper, properly stamped

with the same respective Stamps, upon Payment made for such Paper, but no Duty shall be taken for the Stamps thereon ; any thing herein contained to the contrary not-

withstanding: And the said Commissioners for managing

the Stamp Duties for the time being are hereby impowered,

from time to time, to make such Rules and Orders for regu-

lating the Methods, and limiting the Times, for such cancel-

ling and Allowance as aforesaid, with respect to such News Papers and Pamphlets, as they shall, upon Experience and

Consideration of the several Circumstances, find necessary or

convenient, for the effectual securing the Duties thereon, and

doing justice to the Persons concerned in the printing and

publishing thereof.
[84.] Provided always, and be it further enacted

That any Officer or Officers employed by the said Commistioners for managing the Stamp Duties, shall and may deliver so any Person, by or for whom any Almanack or Almanacks shall have been printed, Paper marked or stamped according

to the true Intent and Meaning hereof, for the Printing such Almanack or Almanacks, upon his or her giving sufficient Security to pay the Amount of the Duty hereby charged thereon, within the space of Three Months after such Delivery ; and that the said Officer or Officers, upon bringing to him or, them any Number of the Copies of such Almanacks, within the Space of Three Months from the said Delivery and Request to him or them in that Behalf made, shall cancel all the Stamps upon such Copies, and abate to every such Person so much of the Money due upon such Security as such cancelled Stamps shall amount to,

[85.] Provided always, That where any Almanack shall contain more than One Sheet of Paper, it shall be sufficient to stamp only One of the Sheets or Pieces of Paper upon which such Almanack shall be printed, and to pay the Duty accordingly.

[86.] And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of November, One thousand seven hundred and sixty-five, in case any Person or Persons, within any of the said Colonies or Plantations, shall sell, hawk, carry about, utter, or expose to Sale, any Almanack, or Calendar, or any News Paper, or any Book, Pamphlet, or Paper, deemed or construed to be, or serving the Purpose of, an Almanack or News Paper, within the Intention and Meaning of this Act, not being stamped or marked as by this Act is directed; every such Person shall, for every such Offence, forfeit the Sum of Forty Shillings.

[87.] And be itfurtherenacted . . . That from and after the said First Day of November, One thousand seven hundred and sixty-five, the full Sum or Sums of Money, or other valuable Consideration received, or in any wise directly or indirectly given, paid, agreed, or contracted, for, with, or in relation to any Clerk or Apprentice, within any of the said Colonies or Plantations, shall be truly inserted, or written in Words at Length, in some Indenture or other Writing which shall contain the Covenants, Articles, Contracts, or Agreements, relating to the Service of such Clerk or Apprentice; and shall bear Date upon the Day of the signing, sealing, or other Execution of the same, upon Pain that every Master or Mistress to or with whom, or to whose Use, any

Sum of Money, or other valuable Consideration whatsoever, shall be given, paid, secured, or contracted, for or in respect of any such Clerk or Apprentice, which shall not be truly and fully so inserted and specified in some such Indenture, or other Writing, shall, for every such Offence forfeit Double the Sum, or Double the Amount of any other valuable Consideration so given, paid, agreed, secured, or contracted for ; to be sued for and recovered at any Time, during the Term specified in the Indenture or Writing for the Service of such Clerk or Apprentice, or within One Year after the Determination thereof; and that all such Indentures, or other Writings, shall be brought, within the Space of Three Months, to the proper Officer or Officers, appointed by the said Commissioners for collecting the said Duties within the respective Colony or Plantation ; and the Duty hereby charged for the Sums, or other valuable Consideration inserted therein, shall be paid by the Master or

Mistress of such Clerk or Apprentice to the said Officer or Officers, who shall give Receipts for such Duty on the Back of such Indentures or other Writings; and in case the Duty shall not be paid within the Time before limited, such Master or Mistress shall forfeit Double the Amount of such Duty.

[88.] And be it further enacted . . . That dentures or Writings within the said Colonies and Plantations, relating to the Service of Clerks or Apprentices, wherein shall not be truly inserted or written the full Sum or Sums of Money, or other valuable Consideration, received, or in any wise directly or indirectly given, paid, agreed, secured, or contracted, for, with, or in relation to any such Clerk or Apprentice, and a Receipt given for the same by the Officer or Officers aforesaid, or whereupon the Duties payable by this Act shall not be duly paid or lawfully tendered, according to the ‘enor and true meaning of this Act, within the Time herein for that Purpose limited, shall be void and not available in any Court or Place, or to any Purpose whatsoever.

[89.] And be it further enacted by the Authority aforesaid, That if any Master or Mistress of any Clerk or Apprentice shall neglect to pay the said Duty, within the Time herein before limited, and any such Clerk or Apprentice shall in

that case pay, or cause to be paid, to the Amount of Double the said Duty, either during the Term of such Clerkship or Apprenticeship, or within One Year after the Determination thereof, such Master.or Mistress not having then paid the said Double Duty although required by such Clerk or Apprentice so to do; then, and in such Case, it shall and may be lawful, to and for any such Clerk or Apprentice, within Three Months after such Payment of the said Double Duty, to demand of such Master or Mistress, or his or her Executors or Administrators, such Sum or Sums of Money, or valuable Consideration as was or were paid to such Master or Mistress, for or in respect of such Clerkship or Apprenticeship ; and in case such Sum or Sums of Money, or valuable Consideration, shall not be paid within Three Months after such Demand thereof made, it shall and may be lawful to and for any such Clerk or Apprentice, or any other Person or Persons on his or her Behalf, to sue for and recover the same, in such Manner as any Penalty hereby inflicted may be sued for and recovered ; and such Clerks and Apprentices shall immediately after payment of such Double Duty, be and are hereby discharged from their Clerkships or Apprenticeships, and from all Actions, Penalties, Forfeitures, and Damages, for not serving the Time for which they were respectively bound, contracted for, or agreed to serve, and. shail have such and the same Benefit and Advantage of the Time they shall respectively have continued with and served such Master or Mistress, as they would have been intitled to in case such Duty had been paid by such Master or Mistress, within the Time herein before limited for that Purpose.

end bev it further enacted .. .. That al} printed Indentures or Contracts for binding Clerks or A;prentices, after the said First Day of November, One thousand seven hundred and sixty-five, within the said Colonies and Plantations, shall have the following Notice or Memorandum printed under the same, or added thereto, vdelcet,

The Indenture must bear Date the Day tt ts executed, and the Money or other Thing, given or contracted for with the Clerk or Apprentice, must be inserted in Words at Length, and the Duty paid, and a Receipt given on the Back of the Lndenture, by the Distributor of Stamps, or his Substitute, within

Three Months after the Execution of such Indenture, under the Penalties inflicted by Law.

And if any Printer, Stationer or other Person or Persons, within any of the said Colonies or Plantations, or any other Part of His Majesty's Dominions, shall sell, or cause to be sold, any such Indenture or Contract, without such Notice or Memorandum being printed under the same, or added thereto ; then, and in every such Case, such Printer, Stationer, or other Person or Persons, shall, for every such Offence, forfeit the Sum of Ten Pounds. :

[91.] And, for the better securing the said Duty on Playing Cards and Dice; be it further enacted; ~~)... eee from and after the said First Day of November, One thousand seven hundred and sixty-five; no Playing Cards or Dice shall be Sold, exposed to Sale, or used in Play, within the said Colonies or Plantations, unless the Paper and Thread inclosing, or which shall have inclosed, the same, shall be or shall have been respectively sealed and stamped, or marked, and unless One of the Cards of each Pack or Parcel of Cards, so sold, shall be also marked or stamped on the spotted or painted Side thereof with such Mark or Marks as shall have been provided in pursuance of this Act, upon Pain that every Person who shall sell, or expose to Sale, any such Cards or Dice which shall not have been so respectively sealed, marked, or stamped, as hereby, is respectively required, shall forfeit for every Pack or Parcel of Cards, and every One of such ~ Dice so sold or exposed to Sale the Sum of Ten Pounds.

[92.] And it is hereby enacted . . . That _ Person within the said Colonies . . .. shall sell or buy any Cover or Label which has before been made use of for denoting the said Duty upon Cards, in order to be made use of for the inclosing any Pack or Parcel of Cards; every Person so offending shall, for every such Offence, forfeit Twenty Pounds.

[93.] Provided always, and 'Be it enacted . . . That if either the Buyer or Seller of any such Cover or Label shall inform against the other Party concerned in buying or selling such Cover or Label, the Party so informing shall be admitted' to give Evidence against the Party informed against, and shall be indemnified against the said Penalties.

[99.] And be it further enacted . . . That if any Person or Persons shall fraudulently inclose any Parcel or Pack of Playing Cards in any Outside Paper so sealed and stamped as aforesaid, the same having been made use of for the Purpose aforesaid; then, so often, and in every snch Case, every Person so offending in any of the Particulars before-mentioned, shall, for every such Offence, forfeit the Sum of Twenty Pounds.

[95.] And be it further enacted . . . That from and after said First Day of November, One thousand seven hundred and sixty five, every Clerk, Officer, and other Person employed or concerned in granting, making out, or delivering Licences for retailing Spirituous Liquors or Wine within any of the said Colonies or Plantations, shall, and he is hereby required and directed, within Two Months after delivering any such Licences, to transmit to the Chief Distributor of stamped Vellum, Parchment, and Paper, a true and exact List or Account of the Number of Licences so delivered, in which shall be inserted the Names of the Persons licensed, and the Piaces where they respectively reside ; and if any such Clerk, Officer, or other Person, shall refuse or neglect to transmit any such List or Account to such Distributor, or shall transmit a false or untrue one, then, and in every such Case, such Clerk, Officer, or other Person, shall, for every such Offence forfeit Fifty Pounds.

[96.] And be it further enacted by the Authority aforesaid, That Licences for selling or uttering by Retail Spirituous Liquors or Wine within any of the said Colonies and Plantations, shall be in Force and serve for no longer than One Year from the Date of each Licence respectively.

[97.] Provided nevertheless, and be it enacted That if any Person licensed to sell Spirituous Liquors or Wine, shall die or remove from the House or Place wherein such Spirituous Liquors or Wine shall, by virtue of such Licence, be sold, it shall and may be lawful for the Executors, Administrators, or Assigns, of such Person so dying or removing, who shall be possessed of such House or Place, or for any Occupier of such House or Place, to sell Spirituous Liquors or Wine therein during the Residue of the Term for which such Licence shall have been granted, without any

new Licence to be had or obtained in that Behalf; any thing to the contrary hereof in any wise notwithstanding.

[98.] And it is hereby enacted by the authority aforesaid, That if any Person or Persons shall sell or utter by Retail, that is to say, in any less Quantity than One Gallon at One Time, any kind of Wine, or any Liquor called or reputed Wine, or any kind of Spirituous Liquors, in the said Colonies or Plantations, without taking out such Licence yearly and ‘every year, he, she, or they, so offending, shall, for every such Offence, forfeit the Sum of Twenty Pounds.

[99.] And be it further enacted... . . That every Person who shall retai] Spirituous Liquors or Wine in any Prison or House of Correction, or any Workhouse appointed or to be appointed for the Reception of Poor Persons within any of the said Colonies or Plantations, shall be deemed a Retailer of Spirituous Liquors or Wine within this Act.

[100.] Provided always, and be it further enacted by the Authority aforesaid, That, if at any Time after the said First Day of November, One thousand seven hundred and sixty five, there shall not be any Provision made for licensing the Retailers of Wine or Spirituous Liquors, within any of the said

Colonies or Plantations; then, and in every such case, and during such Time as no Prohibition shall be made, such Licenses shall and may be granted for the Space of One Year, and renewed from time to time by the Governor or Commander in Chief of every such respective Colony or Plantation.

[101.] And it is hereby further enacted by the Authority aforesaid, That every Person who shall at any One Time buy of any Chief Distributor within any of the said Colonies or Plantations, Vellum, Parchment, or Paper, the Duties whereof shall amount to Five Pounds Sterling Money of Great Britain, or upwards, shall be allowed after the Rate of Four Pounds fer Centum, upon the prompt Payment of the said Duties to such Chief Distributor.

[102.] And be it furtherenacted . . . Thatall Publick Clerks or Officers within the said Colonies or Plantations, who shall from time to time have in their Custody any Publick Books, or other Matter or Things hereby charged with a Stamp Duty, shall, at any seasonable Time or Times, permit

any Officer or Officers thereunto authorized by the said Commissioners for managing the Stamp Duties, to inspect and view all such Publick Books, Matters, and Things, and to take thereout such Notes and Memorandums as shall be necessary for the Purpose of ascertaining or securing the said Duties, without Fee or Reward; upon Pain that every such Clerk or other Officer who shall refuse or neglect so to do, fpon reasonable Request in that Behalf made, shall, for every such Refusal or Neglect, forfeit the Sum of Twenty Pounds...

fro3-). nd be. intther enacted. ..... That the High Treasurer of Great Britain or the Commissioners of His Majesty's Treasury, or any 'hree or more of such Commissioners, for the time being, shall Once in every Year at least, set the Prices at which all Sorts of stamped Vellum, Parchment, and Paper, shall be sold by the said Commissioners for managing the Stamp Duties, and their Officers; and that the said Commissioners for the said Duties shall cause such Prices to be marked upon every such Skin and Piece of Vellum and Parchment, and Sheet and Piece of Paper: And if any Officer or Distributor to be appointed by virtue of this Act, shall sell or cause to be sold, any Vellum, Parchment, or Paper, for a greater or higher Price or Sum, than the Price or Sum so set or affixed thereon; every such Officer or Distributor shall, for every such offence, forfeit the Sum of Twenty Pounds.

[104.] And be it also enacted . . . That the several Officers who shall be respectively employed in the raising, receiving, collecting, or paying, the several Duties hereby charged, within the said Colonies and Plantations, shall every Twelve Months, or oftener, if thereunto required by the said Commissioners for managing the said Duties, exhibit his and their respective Account and Accounts of the said several Duties upon Oath, or if a Quaker upon Affirmation, in the Presence of the Governor, or Commander in Chief or principal Judge of the Colony or Plantation where such Officers

shall be respectively resident, in such Manner as the High Treasurer, or the Commissioners of the Treasury, or any Three or more of such Commissioners for the time being, shall, from time to time, direct and appoint, in order that

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the same may be immediately afterwards transmitted by the said Officer or Officers to the Commissioners for managing the said Duties, to be comptrolled and audited according to the usual Course and Form of comptrolling and auditing the Accounts of the Stamp Duties arising within this Kingdom : And if any of the said Officers shall neglect or refuse to exhibit any such Account, or to verify the same upon Oath or. Affirmation, or to transmit any such Account so verified to: the Commissioners for managing the said ‘Duties, in such Manner, and within such Time, as shall be so appointed or directed ; or shall neglect or refuse to pay, or cause to be paid, into the Hands of the Receiver General of the Stamp Duties in Great Britain, or to such other Person or Persons. as the High Treasurer, or Commissioners of the Treasury, or any Three or more of such Commissioners for the time being, shall, from time to timé, nominate or appoint, the Monies ‘respectively raised, levied, and received, -by such Officers under ‘the authority of this Act, at such Times, and in such Manner, as they shall be respectively required by the said High Treasurer, or Commissioners of the ‘Treasury : or if any such Officers shall divert, detain, or misapply, all or any Part of the said Monies so by them respectively raised, levied, and received, or shall knowingly return any Person or Persons zwsuper for any Monies or other Things duly answered, paid or accounted for, by such Persgn or Persons, whereby he or they shall sustain any Damage or Prejudice ; in every such Case, every such Officer shall be liable to pay Treble the Value of all and every Sum and Sums of Money so diverted or misapplied ; and shall also be liable to pay Treble Damages to the Party grieved, by returning him zwSUPCY.

_ [105.] And be it further enacted . . . That the Commissioners, Receiver or Receivers General, or other Person or Persons, who shall be respectively employed in Great Britain, in the directing, receiving, or paying, the Monies arising by the Duties hereby granted, shall, and are hereby required, between the Tenth Day of October and the Tifth Day of January following, and so from Year to Year, yearly, at those Times, to exhibit their respective Accounts thereof to His Majesty’s Auditors of the Imprest in “xgdand for the

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time being, or One of them, to be declared before the High Treasurer, or Commissioners of the Treasury, and Chancellor of the Exchequer for the time being, according to the Course of the Exchequer.

[106.] And be it further enacted . . . That if the said Commissioners for managing the said Duties, or the said Receiver or Receivers General, shall neglect or refuse to pay into the Exchequer all or any of the said Monies, in such Manner as they are required by this Act to pay the same, or shall divert Or misapply any Part thereof; then they, and every one of them so offending, shall be liable to pay Double the Value of all and every Sum and Sums of Money so diverted or misapplied.

[107.] And be it further enacted, That the Comptroller or Comptrollers for the time being of the Duties hereby imposed, shall keep perfect and distinct Accounts in Books fairly written of all the Monies arising by the said Duties: and if any such Comptroller or Comptrollers shall neglect his or their Duty therein, then he or they, for every such offence, shall forfeit the sum of One hundred Pounds.

Pepnoo. | And be it further enacted . . .- 'That all the Monies which shall arise by the several Rates and Duties hereby granted (except the necessary Charges of raising, collecting, recovering, answering, paying, and accounting for the same, and the necessary Charges from time to time incurred in relation to this Act, and the Execution thereof) shall be paid into the Receipt of His Majesty's Exchequer, and shall be entered separate and apart from all other Monies, and shall be then reserved to be from time to time disposed of by Parliament, towards further defraying the necessary expenses of defending, protecting, and securing, the said Colonies and Plantations.

[109.] And whereas it is proper that some Provision should be made for Payment of the necessary Expences which have been, and shall be incurred in relation to this Act, and the Execution thereof, and of the Orders and Rules to be established under the Authority of the same, before the said Duties shall take Effect, or the Monies arising thereby shall be sufficient to discharge such Expences ; be it therefore enacted That His Majesty may, and He is hereby impowered

by any Warrant or Warrants under His Royal Sign Manual, at any Time or Times before the Twentieth Day of April, One thousand seven hundred and sixty-six, to cause to be issued and paid out of any of the Surplusses, Excesses, Overplus Monies, and other Revenues composing the Fund commonly called The Sinking Fund (except such Monies of the said Sinking Fund as are appropriated to any particular Use or Uses, by any former Act or Acts of Parliament in that Behalf) such Sum and Sums of Money as shall be necessary to defray the said Expenses ; and the Monies so issued, shall be reimbursed, by Payment into the Exchequer of the like Sum or Sums out of the First Monies which shall arise by virtue of this Act; which Monies, upon the Payment thereof into the Exchequer, shall be carried to the Account, and made part of the said Fund.

[110.] And it is hereby further enacted and declared, That all the Powers and Authorities by this Act granted to – the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper, shall and may be fully and effectually carried into execution by any Three or more of the said Commissioners: any thing herein before contained to the contrary notwithstanding.

[1.] And be it further enacted . . … That all Forfeitures and Penalties incurred after the Twenty ninth Day of September One thousand seven hundred and sixty-five, for Offences committed against an Act passed in the Fourth Year of the Reign of His present Majesty, intituled, 4% Act for granting certain Duttes in the BrrvisH Colontes and Plantations tn AMERICA ; for continuing, amending, and making perpetual, an Act passed in the Sixth Year of the Reign of His late Majesty, King GEORGE the Secona, intituled, AN ACY FOR THE BETTER SECURING AND ENCOURAGING THE TRADE OF His Mayesry's SUGAR CoLONIES IN America; for applying the Produce of such Duties, and of the Duties to arise by virtue of the said Act, towards defraying the Expenses of defending, protecting, and securing, the said Colonies and Plantations ; for explaining an Act made in the Twenty fifth Year of the Reign of King CHARLES the Second, intttuled, AN ACT FOR THE ENCOURAGEMENT OF THE Greenland and Eastland TRADES AND FOR THE BETTER SECURING THE PLANTATION TRADE ;

and for altering and disallowing several Drawbacks on Exports from this Kingdom, and more effectually preventing the clandestine Conveyance of Goods to and from the said Colonzes and (Plantations, and improving and securing the Trade between the same and GREAT BRITAIN, and for Offences committed against any other Act or Acts of Parliament relating to the Trade or Revenues of the said Colonies or Plantations ; shall and may be prosecuted, sued for, and recovered, in any Court of Record, or in any Court of Admiralty, in the respective Colony or Plantation where the Offence shall be committed, or in any Court of Vice Admiralty appointed or to be appointed, and which shall have Jurisdiction within such Colony, Plantation, or Place (which Courts of Admiralty or Vice Admiralty are hereby respectively authorized and required to proceed, hear and determine the same) at the Election of the Informer or Prosecutor.

[112.] And it is hereby further enacted and declared . That all Sums of Money granted and imposed by this Act, as Rates or Duties, and also all Sums of Money imposed by this Act, as Rates or Duties, and also all Sums of Money imposed as Forfeitures or Penalties, and all Sums of Money required to be paid, and all-other Monies herein mentioned, shall be deemed and taken to be Sterling Money of Gvcat Britain, and shall be collected, recovered and paid, to the Amount of the Value which such nominal Sums bear in Grea? Lritain, and that such Monies shall and may be received and taken, according to the Proportion and Value of Five Shillings and Six Pence the Ounce in Silver; and that all the Forfeitures and Penalties hereby inflicted, and which shall be incurred, in the said Colonies and Plantations, shall and may be prosecuted, sued for, and recovered, in any Court of Record, or in any Court of Admiralty, in the respective Colony or Plantation where the Offence shall be committed, or in any Court of Vice Admiralty appointed or to be appointed, and which shall have Jurisdiction within such Colony, Plantation, or Place, (which Courts of Admiralty or Vice Admiralty are hereby respectively authorized and required to proceed, hear, and determine the same,) at the Election of the Informer or Prosecutor; and that from and after the Twenty ninth Day of September, One thousand seven hundred

and sixty five, in all cases, when any Suit or Prosecution shall be commenced and determined for any Penalty or Forfeiture inflicted by this Act, or by the said Act made in the Fourth Year of His present Majesty's Reign, or by any other Act of Parliament relating to the Trade or Revenues of the said Colonies or Plantations, in any Court of Admirality in the respective Colony or Plantation where the Offence shall be committed, either Party, who shall think himself aggrieved by such Determination, may appeal from such Determination to any Court of Vice Admiralty appointed or to be appointed, and which shall have Jurisdiction within such Colony, Plantation, or Place, (which Court of Vice Admiralty is hereby authorized and required to proceed, hear, and determine such Appeal) any Law, Custom, or Usage, to the contrary notwithstanding ; and the Forfeitures and Penalties hereby inflicted, which shall be incurred in any other Part of His Majesty's Dominions, shall and may be prosecuted, sued for, and recovered, with Full Costs of Suit in any Court of Record within the Kingdom, Territory, or Place, where the Offence shall be committed, in such and the same Manner as any Debt or Damage, to the Amount of such Forfeiture or Penalty, can-or may be sued for and recovered.

[113.] And it is hereby further enacted, That all the Forfeitures and Penalties hereby inflicted shall be divided, paid, and applied, as follows; (that is to say) One Third Part of all such Forfeitures and Penalties recovered in the said Colonies and Plantations, shall be paid into the Hands' of One of the Chief Distributors of stamped Vellum, Parchment, and Paper, residing in the Colony or Plantation wherein the Offender shall be convicted, for the Use of His Majesty, His Heirs, and Successors; One Third Part of the Penalties and Forfeitures, so recovered, to the Governor or Commander in Chief of such Colony or Plantation; and the other Third Part thereof, to the Person who shall inform or sue for the same; and that One Moiety of all such Penalties and Forfeitures recovered in any other Part of His Majesty's Dominions, shall be to the Use of His Majesty, His Heirs, and Successors, and the other Moiety thereof, to the Person who shall inform or sue for the same. i

[114.] And be it further enacted, That all the Offences

which are by this Act made Felony, and shall be committed within any Part of His Majesty's Dominions, shall and may

be heard, tried, and determined before any Court of Law within the respective Kingdom, Territory, Colony or Plantation, where the Offence shall be committed, in such and the same Manner as all other Felonies can or may be heard, tried, and determined, in such Court.

[115.] And be it further enacted, That all the present Governors or Commanders in Chief of any Ar7tish Colony or Plantation, shall, before the First Day of November, One thousand seven hundred and sixty five, and all who hereafter shall be made Governors or Commander in Chief of the said Colonies or Plantations, or any of them, before their entrance into their Government, shall take a solemn Oath to do their utmost, that all and every the Clauses contained in this present Act be

punctually and doxa fide observed, according to the true Intent and Meaning thereof, so far as appertains unto the said Governor or Commander in Chief respectively, under the like Penalties, Forfeitures, and Disabilities, either for neglecting to take the said Oath, or for wittingly neglecting to do their Duty accordingly, as are mentioned and expressed in an Act made in the Seventh and Eighth Year of the Reign of King Wilvam the Third, intitled, 42 4ct for preventing Frauds and regulating Abuses, in the Plantation Trade; and the said Oath hereby required to be taken, shall be administered by such Person or Persons as hath or have been, or shall be, appointed to administer the Oath required to be taken by the said Act made in the Seventh and Eighth Year of the Reign of King Wi/Zam the Third.

[116.] And be it further enacted, That all Records, Writs, Pleadings, and other Proceedings in all Courts whatsoever, and all Deeds, Instruments, and Writings whatsoever, hereby charged, shall be ingrossed and written in such Manner as they have been usually accustomed to be ingrossed and written, or are now ingrossed and written within the said Colonies and Plantations.

[117.] And it is hereby further enacted, That if any Person or Persons shall be sued or persecuted, either in Great Britain or America for anything done in pursuance of this Act, such Person and Persons shall and may plead the

General Issue, and give this Act and the Special Matter in Evidence; and if it shall appear so to have been done, the Jury shall find for the Defendant or Defendants; And if the Plaintiff or Plaintiffs shall become nonsuited, or discontinue his or their Action after the Defendant or Defendants shall have appeared, or if Judgment shall be given upon any Verdict or Demurrer against the Plaintiff or Plaintiffs, the Defendant or Defendants shall recover Treble Costs and have the like Remedy for the same, as Defendants have in other Cases by Law.