

Great Britain : Parliament - The Stamp Act, March 22, 1765

An act for granting and applying certain stamp duties, and other duties, in the British colonies and plantations in America, towards further defraying the expences of defending, protecting, and securing the same; and for amending such parts of the several acts of parliament relating to the trade and revenues of the said colonies and plantations, as direct the manner of determining and recovering the penalties and forfeitures therein mentioned.

WHEREAS by an act made in the last session of parliament, several duties were granted, continued, and appropriated, towards defraying the expences 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 expences: 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 herein 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 lords 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,

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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any special bail and appearance upon such bail in any such court, a stamp duty of two shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any petition, bill, answer, claim, plea, replication, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or 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 duty of six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any donation, presentation, collation, or institution of or to any benefice, or 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which any copy of such monition, libel, claim, answer, allegation, information, letter of request, execution, renunciation, inventory, or other pleading shall be ingrossed, written, or printed, a stamp duty of six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on shall be ingrossed, written, or printed, any appeal, writ of error, writ of dower, Ad quod damnum, certiorari, statute merchant, statute staple, attestation, or certificate, by any officer, or exemplification 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any judgment, decree, sentence, or dismissal, or any record of Nisi Prius or Postea, in any court within the said colonies and plantations, a stamp duty of four shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any licence, appointment, or admission of any counsellor, solicitor, attorney, advocate, or proctor, to practice in any court, or of any notary within the said colonies and plantations, a stamp duty of ten pounds.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any note or bill of lading, which shall be signed for any kind of goods, wares, or merchandize, to be exported from, or any cocket or clearance granted within the said colonies and plantations, a stamp duty of four pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, letters of mart, or commission for private ships of war, within the said colonies and plantations, a stamp duty of twenty shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any grant, appointment, or admission of or to any publick 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 salary, fees, and perquisites, within the said colonies and plantations, (except commissions and appointments of officers of the army, navy, ordnance, or militia, of judges, and of justices of the peace) a stamp duty of ten shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, 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 publick 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, written, or printed, within the said colonies and plantations, a stamp duty of six pounds.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any licence for retailing of spirituous liquors, to be granted to any person who shall take out the same, within the said colonies and plantations, a stamp duty of twenty shillings.

For every skin or piece of vellum or parchment, of sheet of piece of paper, on which shall be ingrossed, written, or printed any licence for retailing wine, to be granted to any person who shall not take out a licence for retailing of spirituous liquors, within the said colonies and plantations, a stamp duty of four pounds.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any licence for retailing of wine, to be granted to any person who shall take out a licence for retailing of spirituous liquors, within the said colonies and plantations, a stamp duty of three pounds,

For every skin or piece of vellum or parchment, of sheet or piece of paper, on which shall be ingrossed, written, or printed, any probate of a will, letters of administration, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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 there to, and the Bermuda and Bahama islands, a stamp duty of six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any bond for securing the payment of any sum of money above twenty pounds, and not exceeding forty pounds of sterling money, within such colonies, plantations, and islands, a stamp duty of one shilling and six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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 publick 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 plantations in America, a stamp duty of six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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,

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any such original grant, or any such deed, mesne conveyance, or other instrument whatsoever by which any quantity of land above one hundred, and not exceeding two hundred acres, shall be granted, conveyed, or assigned, within such colonies, plantations, and islands, a stamp duty of two shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any such original grant, or any such deed, mesne conveyance, or other instrument whatsoever, by which any quantity of land above two hundred, and not exceeding three hundred and twenty acres, shall be granted, conveying, or assigned and in proportions for every such grant, deed, mesne conveyance, or other instrument, granting, conveying, or assigning, every other three hundred and twenty acres, within such colonies, plantations, and islands, a stamp duty of two shillings and six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any such original grant, or any such 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 all other parts of the British dominions in America, a stamp duty of three shillings.

For every skin or piece of vellum or parchment or sheet or piece of paper, on which shall be ingrossed, written, or printed, any such original grant, or any such deed, mesne conveyance, or other instrument whatsoever, by which any quantity of land above one hundred, and not exceeding two hundred acres, shall be granted, conveyed, or assigned, within the same parts of the said dominions, a stamp duty of four shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any such original grant, or any such deed, mesne conveyance, or other instrument whatsoever, whereby any quantity of land above two hundred, and not exceeding three hundred and twenty acres, shall be granted, conveyed, or assigned, and in proportion for every such grant, deed, mesne conveyance, or other instrument, granting, conveying, or assigning, every other three hundred and twenty acres, within the same parts of the said dominions, a stamp duty of five shillings.

For every skin or piece of vellum or parchment, of sheet or piece of paper, on which shall be ingrossed, written, or printed, 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 commissions of officers of the army, navy, ordnance, or militia, and of justices of the peace) a stamp duty of four pounds.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any such grant, appointment, or admissions, of or to any such publick beneficial office or employment, or any exemplification of the same, within all other parts of the British dominions in America, a stamp duty of six pounds.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, 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 are herein before charged) within the British colonies and plantations in America, a stamp duty of two shillings and six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which any warrant or order for auditing any publick accounts, beneficial warrant, order, grant, or certificate, under any publick seal, or under the seal of sign manual of any governor, proprietor, or publick officer alone, or in conjunction with any other person or persons, or with any council, or any council and assembly, not herein before charge, or any passport, or let-pass, surrender of officer, or policy of assurance, shall be ingrossed, written, or printed, within the said colonies and plantations (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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any notarial act, 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 shillings and three pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, 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.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any register, entry, or inrollement of any grant, deed, or other instrument whatsoever not herein before charged, within the said colonies and plantations, a stamp duty of two shillings.

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)

For every pack of such cards, the sum of one shilling.

And for every pair of such dice, the sum of ten shillings.

And for and upon every paper, commonly called a pamphlet, and upon every news paper, containing publick news, intelligence, or occurrences, which shall be printed, dispersed, and made publick, 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)

For every such pamphlet and paper contained in half a sheet, or and lesser piece of paper, which shall be so printed, a stamp duty of one halfpenny, for every printed copy thereof.

For every such pamphlet and paper (being larger than half a sheet, and not exceeding one whole sheet) which shall be so printed, a stamp duty of one penny, for every printed copy thereof.

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.

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.

For every almanack or calendar, 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.

For every other almanack or calendar for any one particular year, which shall be written or printed within the said colonies or plantations, a stamp duty of four pence.

And for every almanack or calendar written or printed within the said colonies and plantations, to serve for several years, duties to the same amount respectively shall be paid for every such year.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which any instrument, proceeding, or other matter or thing aforesaid, shall be ingrossed, written, or printed, within the said colonies and plantations, in any other than the English language, a stamp duty of double the amount of the respective duties being charged thereon.

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 for, 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.

II. 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.

III. And be it further enacted by the authority aforesaid, That every deed, instrument, note, memorandum, letter, or other instrument 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 construed, deemed, and adjudged to be policies of assurance, within the meaning of this act: and if any such deed, instrument, note, memorandum, letter, or other instrument or writing, for insuring, or tending to insure, any more than one ship or vessel for more than any one voyage, or any goods, wages, money, effects, 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 more than one body politick or corporate, or for more than one risk; 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 the premium given for such insurance, together with the sum of one hundred pounds.

IV. And be it further enacted by the authority aforesaid, That every deed, instrument, note, memorandum, letter, or other minument or writing, 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.

V. And be it further enacted by the authority aforesaid, That all books and pamphlets serving chiefly for the purpose of an almanack, 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.

VI. Provided always, That this act shall not extend to charge any bill of exchange, accompts, bills of parcels, bills of fees, or any bills or notes not sealed for payment of money at sight, or upon demand, or at the end of certain days of payment.

VII. 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 by a 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 rewards shall be taken.

VIII. Provided always, and be it enacted, That until after the expiration of five years from the commencement of the said duties, no skin, or piece of vellum or parchment, or sheet or piece of paper, on which any instrument, proceeding, or other matter or thing shall be ingrossed, written, or printed, within the colonies of Quebec or Granada, in any other than the English language, shall be liable to be charged with any higher stamp duty than if the same had been ingrossed, written, or printed in the English language.

IX. 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 Indian 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.

X. 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 comprized therein; any thing herein contained to the contrary notwithstanding.

XI. Provided always, That nothing in this act contained shall extend to charge with any of the said duties, any vellum, parchment, or paper, on which shall only be ingrossed, written, or printed, any certificate that shall be necessary to intitule any person to receive a bounty granted by act of parliament.

XII. And be it further enacted by the authority aforesaid, 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 Britain: and the same 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.

XIII. And be it further enacted by the authority aforesaid, That the commissioners for managing the said duties, for the time being, shall and may appoint a fit person or persons to attend in every court of publick office within the said colonies and plantations, to take notice of the vellum, parchment, or paper, upon which any of the matter 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) I A. B. do swear, That I 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 Majesty, his heirs, or successors, shall appoint to receive 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 his Majesty, his heirs, and successors, or by some other person or persons under him or them to that purpose authorized.

Or if any such officer 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 affirmation to any subordinate officer.

XIV. And be it further enacted by the authority aforesaid, That the said commissioners, and all 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 commissioners for the time being; and that the said commissioners for managing the stamp duties shall take especial care, that the several parts of the said colonies and plantations shall, from time to time, be sufficiently furnished with vellum, parchment, and paper, stamped or marked with the said respective duties.

XV. And be it further enacted by the authority aforesaid, That if any person or persons shall sign, ingross, write, print, or sell, or expose to sale, or cause to be signed, ingrossed, written, printed or sold, 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, parchment, or paper, 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 the same; or shall sign, ingross, write, print, or sell, or expose to sale, or cause to be signed, ingrossed, written, printed, or sold, or exposed to sale, any matter or thing upon any vellum, parchment, or paper, 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.

XVI. And be it further enacted by the authority aforesaid, 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 or 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.

XVII. Provided nevertheless, and be it further enacted by the authority aforesaid, That if any vellum, parchment, or paper, 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 stamped 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, parchment, or paper, expressing the name and place of abode of the person by or on whose behalf such

payment in made, the general purport of such deed, instrument, matter, or thing, 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, parchment, or paper, shall be then annexed to such deed, instrument, matter, or thing, 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 signatures and sealing; and the deed, instrument, or other matter or thing, from thenceforth shall and may, with the vellum, parchment, or paper, 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, sealing, or other execution, or entry or inrollment 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 commissioners true copies of all such certificates, and an account of the number of pieces of vellum, parchment, and paper, so annexed, and of the respective duties impressed upon every such piece.

XVIII. And be it further enacted by the authority aforesaid, That if any person shall forge, counterfeit, erase, or alter, any such certificate, ever such person so offending shall be guilty of felony, and shall suffer death as in cases of felony without the benefit of clergy.

XIX. And be it further enacted by the authority aforesaid, 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, stamp, mark, type, device, or label, which shall be provided or made in pursuance of this act; or shall counterfeit or resemble the impressions of the same upon any vellum, parchment, paper, cards, dice, or other matter or thing, thereby to evade the payment of any duty hereby granted; or shall make, sign, print, utter, vend, or sell, any vellum, parchment, or paper, or other matter or thing 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.

XX. And it is hereby declared, That upon any prosecution of 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, parchment, paper, cards, dice, or other matter, or thing having such counterfeit impression, shall, immediately after trial or conviction of the party or parties accused, be broke, defaced, or destroyed, in open court.

XXI. And be it further enacted by the authority aforesaid, That if any register, publick officer, clerk, or other person in any court, registry, or office within any of the said colonies or plantations, 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.

XXII. And be it further enacted by the authority aforesaid, 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 this shall appertain, or who shall be employed or intrusted, in

the said colonies or plantations, to enter or file any matter or thing in respect whereof a 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 proceeding, 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.

XXIII. And be it further enacted by the authority aforesaid, 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 plantations, or 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, parchment, or paper, 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.

XXIV. And be it further enacted by the authority aforesaid, That every matter and thing, in respect whereof any duty shall be payable in pursuance of this act, shall be ingrossed, written, or printed, in such manner, that some part thereof shall be either upon, or as near and conveniently may be, to the stamps or marks denoting the duty; upon pain that the person who shall ingross, write, or print, or cause to be ingrossed, written, or printed, any such matter or thing in any other manner, shall, for every such offence, forfeit the sum of five pounds.

XXV. And be it further enacted by the authority aforesaid, That every officer of each court, and every justice of the peace or other person within the said colonies and plantations, 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.

XXVI. 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 by the authority aforesaid, 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 or plantations, shall within the space of fourteen days after the printing thereof, be brought to the chief distributor in the colony or plantations 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 there 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 pamphlet; and if any such pamphlet shall be printed or published, and the duty hereby charged thereon shall not be duly paid, and the title and number or sheets shall not be registered, and a receipt for such duty given on one copy, where 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 pamphlet, shall, for every such offence, forfeit the sum of ten 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.

XXVII. And it is hereby further enacted by the authority aforesaid, That no person whatsoever shall sell or expose to 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, shall be written or printed thereon; upon pain that every person offending therein shall, for every such offence, forfeit the sum of twenty pounds.

XXVIII. And be it further enacted by the authority aforesaid, That no officer appointed for distributing stamped vellum, parchment, or paper, in the said colonies or plantations, 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.

XXIX. 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 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 further enacted by the authority aforesaid, 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 thereof; 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 notwithstanding: and the said commissioners for managing the stamp duties for the time being are hereby empowered, from time to time, to make such rules and orders for regulating the methods, and limiting the times, for such

cancelling and allowances 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.

XXX. Provided always, and be it further enacted by the authority aforesaid, That any officer or officers employed by the said commissioners for managing the stamp duties, shall and may deliver to 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.

XXXI. 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.

XXXII. 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 almanacks, 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.

XXXIII. And be it further enacted by the authority aforesaid, 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 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 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.

XXXIV. And be it further enacted by the authority aforesaid, That all indentures or writings within the said colonies or 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, agree, 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 tenor 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.

XXXV. 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 sums 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 there 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 or 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 shall have such and the same benefit and advantage of the time they shall respectively have continued with and served such masters or mistress; as they would have been entitled to in case such duty had been paid by such master or mistress, within the time herein before limited for that purpose.

XXXVI. And be it further enacted by the authority aforesaid, That all printed indentures, or contracts for binding clerks or apprentices, 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, videlicet,

THE indenture must bear date the day it is 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 indenture, 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.

XXXVII. And, for the better securing the said duty on playing cards and dice; be it further enacted by the authority aforesaid, That 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 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.

XXXVIII. And it is hereby enacted by the authority aforesaid, That if any person within the said colonies or plantations, or any other part of his Majesty's dominions, shall sell or buy any cover or label which has been made use of for the inclosing any pack or parcel of cards; every person so offending shall, for every such offence, forfeit twenty pounds.

XXXIX. Provided always, and be it enacted by the authority aforesaid, 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.

XL. And be it further enacted by the authority aforesaid, 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 such case, every person so offending in any of the particulars before-mentioned, shall, for every such offence, forfeit the sum of twenty pounds.

XLI. And be it further enacted by the authority aforesaid, That from and after the said first 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 places 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.

XLII. 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.

XLIII. Provided nevertheless, and be it enacted by the authority aforesaid, That if any person licenced to sell spirituous liquors or wines, 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 thereof in any wise notwithstanding.

XLIV. 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 any 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..

XLV. And be it further enacted by the authority aforesaid, That every person who shall retail 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.

XLVI. 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 provision shall be made, such licences 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.

XLVII. 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 per centum, upon the prompt payment of the said duties to such chief distributor.

XLVIII. And be it further enacted by the authority aforesaid, That all 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 matters or things hereby charged with a stamp duty, shall at any reasonable 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, upon reasonable request in that behalf made, shall, for every such refusal or neglect, forfeit the sum of twenty pounds.

XLIX. And be it further enacted by the authority aforesaid, That the high treasurer of Great Britain, or the commissioners of his Majesty's treasury, or any three 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 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.

L. And be it also enacted by the authority aforesaid, 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 officer 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 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 commissioner 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 time, 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 insuper for any monies or other things duly answered, paid, or accounted for, by such person or persons, whereby he or they shall sustain any damage or prejudice; in every such case, every such officer shall be liable to pay trebled 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 insuper.

LI. And be it further enacted by the authority aforesaid, 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 fifth day of January following, and so from year to year, at those times, to exhibit their respective accounts thereof to his Majesty's auditors of the imprest in England for the 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.

LII. And be it further enacted by the authority aforesaid, That if the same 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 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.

LIII. And be it further enacted by the authority aforesaid, 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.

LIV. And be it further enacted by the authority aforesaid, 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 there reserved to be from time to time disposed of by parliament, towards further defraying the necessary expences of defending, protecting, and securing, the said colonies and plantations.

LV. 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 by the authority aforesaid, That his Majesty may, and he is hereby empowered 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 expences; 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.

LVI. And it is hereby further enacted and declared, That all the powers and authorities by the 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.

LVII. And be it further enacted by the authority aforesaid, 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, An act for granting certain duties in the British colonies and plantations in America; for continuing, amending, and making perpetual, an act passed in the sixth year of the reign of his late majesty King George the Second, intituled, An act for the better securing and encouraging the trade of his Majesty'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 expences of defending, protecting, and securing the said colonies and plantations; for explaining an act made in twenty fifth year of the reign of King Charles the Second, intituled, 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 colonies 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.

LVIII. And it is hereby further enacted and declared by the authority aforesaid, That all sums of money granted and 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 Great Britain, and shall be collected, recovered, and paid, to the amount of the value which such nominal sums bear in Great Britain; 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, where any suit or prosecution shall be commenced and determined for any penalty or forfeiture inflicted by this act, or by the same 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 admiralty 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.

LIX. 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 therefore, 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 parts 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.

LX. And be it further enacted by the authority aforesaid, 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.

LXI. And be it further enacted by the authority aforesaid, That all the present governors or commanders in chief of any British colony or plantation, shall, before the said first day of November, one thousand seven hundred and sixty five, and all who hereafter shall be made governors or commanders 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 clauses contained in this present act be punctually and bona fide observed, according to the true intent and meaning thereof, so far as appertains unto the said governors or commanders 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 William the Third, intituled, An act 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 William the Third.

LXII. And be it further enacted by the authority aforesaid, 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.

LXIII. And it is hereby further enacted, That if any person or persons shall be sued or prosecuted, either in Great Britain or America, for any thing 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 judgement 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.