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THE
LAW OF TRADE;
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CONTAINING THE
SUBSTANCE OF ALL THE ACTS OF PARLIAMENT
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In every Branch of those important Subjects, down to
THE PRESENT TIME.
THE LAW OF TRADE:

PREFACE.

The man of business certainly stands in need of unerring information respecting trade, to caution him against imposition, and direct him in the government of his commercial concerns.

No apology can be required by the Reader, for furnishing him with the Law and Custom of Merchants, respecting Bank Bills, Bills of Exchange, Promissory Notes, and Drafts; especially as many singular and important decisions have lately taken place on several of those heads, of which those in the affairs of Livesy, Hargrave, and Co. form no uninteresting part.

On the Law of Bankrupts, it is presumed, the trader, (whether an assignee, debtor, creditor, or bankrupt) will find ample information in this little volume, in every stage of the commission, from the striking of the docket to the allowance of the certificate.

Arbitrations frequently prevent suits, and the enormous expences which inevitably attend them: great attention has therefore been paid to render that subject perfectly understood.

Several
Several new Statutes have passed the Legislature for the regulation of Auctioneers, and some singular adjudications have taken place, in order to prevent their abuses: two, in particular, were given in the Court of King's-Bench, where Lord Kenyon then presided; the first declares, that a bidder may retract his bidding at any time before the hammer is down, and the other prohibits the Auctioneer from the use of exaggeration but at his peril.

The Law for and against Carriers, including an important determination in the Case of Gar-side v. the Proprietors of the Trent and Mersey Navigation, and that of Burton v. Bolton, will, it is presumed, be found highly useful.

Without dwelling upon the particular heads of this Treatise respecting Commercial Law, it may not be improper to add, that among them are contained, Laws respecting Debtor and Creditor, Insurance, Buying and Selling, Usury, and such other particulars as more immediately relate to Trade, Commerce, and Manufactures.

Jan. 1798.

New Act respecting Postage.

37 G. III. c. 18. An Act for altering certain Rates of Postage for Conveyance of Letters in England and Scotland respectively, and of Packets to and from Great Britain, from and to Portugal and the British Colonies in America respectively, &c.

December 28, 1796.

By the 37 G. III. c. 18, it is enacted, That so much of From Jan. an Act, made in the 9 An. intituled, An Act for establishing a general post office for all her Majesty's dominions, &c., and An. c. 10: so much of an Act, made in the 5 G. III. intituled, An 5 G. III. c. Act to alter certain rates of postage; and to amend, explain, and enlarge, several provisions in an Act made in the 9 An. 2, c. 17, &c. and in other Acts relating to the revenue of the post office; and establishing also so much of another Act, passed in the 24 G. III, intituled, An Act for granting to his Majesty certain additional rates of postage for conveyance of letters and packets, by Water, and the post, &c.; establishing certain rates or sums for the port and conveyance of letters and packets, and which shall, from and after the first day of January 1797, and the same are hereby repealed. I. the follow:

And from and after the said 5th of January 1797; it is enacted that shall be lawful for his Majesty's postmaster general, and his deputy and deputies, to and for the use of his Majesty, to demand, have, receive and take, for the port and conveyance of all letters and packets which shall be conveyed, by Water, and the post, within that part of the kingdom of Great Britain called England, according to the several rates and sums herein after mentioned, the same being rated by the letter or by the ounce; that is to say,

For the port and conveyance of every single letter by the Rate, post, not exceeding fifteen measured miles from the office where such letter may be put in, to the office where such letter may be delivered, the sum of three-pence; for every double letter sixpence; for every treble letter nine-pence; and for every ounce in weight one shilling; and so in proportion for every other letter or packet of greater weight than an ounce:

For the conveyance of every single letter above fifteen miles, and not exceeding thirty, the sum of four-pence; for every double letter eight-pence; for every treble letter one shilling; and for every ounce in weight one shilling and four-pence; and so in proportion for every other letter or packet of greater weight.
New Rates on Postage.

For the conveyance of every single letter above thirty miles, and not exceeding sixty, five-pence; for every double letter ten-pence; for every treble letter one shilling and three-pence; and for every ounce one shilling and eight-pence; and so in proportion for every other letter or packet of greater weight.

For the conveyance of every single letter above fifty miles, and not exceeding one hundred, sixpence; for every double letter one shilling; for every treble letter one shilling and sixpence; and for every ounce two shillings; and so in proportion for every other letter or packet of greater weight.

For the conveyance of every single letter one hundred miles, and not exceeding one hundred and fifty, seven-pence; for every double letter one shilling and two-pence; for every treble letter one shilling and nine-pence; and for every ounce two shillings and four-pence; and so in proportion for every other letter of greater weight.

And for the conveyance of every single letter of one hundred and fifty miles, or upwards, eight-pence; for every double letter one shilling and four-pence; for every treble letter two shillings and eight-pence; and for every ounce two shillings and eight-pence; and so in proportion for every other letter of greater weight.

The following additional rates be taken for the conveyance of letters in Scotland:

For the conveyance of every single letter one penny; for every double letter two-pence; for every treble letter three-pence; and for every ounce four-pence; and so in proportion.

And so much of the said act, made in the 9th of Anne, as establishes rates of postage for letters from and to London, to and from Portugal, and by the second rate from and to London, to and from the British dominions in America, shall, from the said 5th of January 1797, be thereby repealed; and after the said 5th of January 1797, it shall be lawful for his Majesty's postmaster-general, general, and his deputy, for the use of his Majesty, to demand, receive, and take, for the conveyance of all and every the letters, packets, and other things, which shall be conveyed from or to the kingdom of Great Britain, to and from or from the kingdom of Portugal, a packet postage as according to the several rates herein-after mentioned.

For all letters and packets, passing from any part of Great Britain to Lisbon, or to any other port in the kingdom of Portugal, and from any such port into Great Britain, for every single letter one shilling; for every double letter two shillings; for every treble letter three shillings; and for every ounce four shillings; and so in proportion.

And after the 5th of January 1797, it shall be lawful for his Majesty's postmaster-general, and his deputy, to demand, receive, and take, for the conveyance of all and every letters to letters, packets, and other things, which shall be conveyed from or to the kingdom of Great Britain, to or from the British dominions in America, a packet postage according to the several rates herein-after mentioned.

For all letters and packets passing from any part of Great Britain, to any port within the British dominions in America, and from any such port into Great Britain, for every single letter one shilling; for every double letter two shillings; for every treble letter three shillings; and for every ounce four shillings; and so in proportion.

And over and above the rates aforesaid, all letters and packets passing to or from Portugal, or from or to that part of Great Britain as aforesaid, or to or from the British dominions in America, from or to that part of Great Britain called England, shall be charged with the full inland rate of postage hereby established, according to the distance such letters and packets shall be conveyed within England, the dominion of Wales, and the town of Berwick upon Tweed, and with the full inland rate of postage now payable, together with the additional rate of postage hereby established, according to the distance such letters and packets shall be conveyed within Scotland.

Provided always, That no letter or packet, together with the contents thereof, shall be rated at an higher rate of postage, according to the rates and duties hereby granted, than as a treble letter, unless the same shall be one
New Rates on Postage.

one ounce in weight; and that all letters and packets of the weight of one ounce, shall be rated as four single letters, and in proportion for every quarter of an ounce above the weight of an ounce, reckoning each quarter of an ounce as a single letter.  

Act not to alter the charge on single letters from or to non-commissioned officers, privates, or on their own private concerns, whilst such non-commissioned officers, privates, or such officers, as shall be employed in His Majesty's navy, army, militia, fencible regiments, artillery, and marines, made payable by an act passed in 55 Geo. III. intituled, An Act for regulating the loading and receiving letters, free from the duty of postage, &c. s. 8.

Provisions of acts respecting the Post Office not hereby repealed or altered, to continue in force.

And from and after the said fifth of January 1797, all the clauses, provisions, powers, privileges, advantages, disabilities, penalties, and methods, for the recovery of the same, and all other matters and things in force, at the time of passing this act, and contained in the said act, made in the 9 Geo. or in any other act or acts of parliament, so far as the same relates to the Post Office, (and not repealed or altered by this act,) shall continue in force, and shall be applied and extended, to this present act. s. 9.

And the several rates and duties herein before granted shall be paid, from time to time, into the hands of the receiver-general for the time being of the Post Office.  

The average annual revenue of the Post Office, for three years, ending April 5, 1795, which by 37 Geo. III. c. 35, has been increased, how to be applied. s. 11.

If any person shall at any time be sued, molested, or prosecuted, for any thing by him done in pursuance of this act, or of any thing herein contained, such person may plead the general issue, and give the special matter in evidence for his defence; and if upon trial a verdict shall be given for the defendant, or the plaintiff shall become non-suited, then such defendant shall have treble costs against such plaintif or plaintif. s. 12.

A new Act for regulating certain Stamp Duties.

37 Geo. III. c. 19. An Act for the more effectually securing the Stamp Duties on Indentures, Leases, Bonds, and other Deeds.

December 28, 1796.

WHEREAS by an act, passed in 19 Geo. III, certain provisions are made to prevent the revenue of stamps cited from being defrauded by the practice of inverting in one skin of parchment more than the usual quantity of words, which had been allowed to be after the rate of fifteen common law sheets, containing seventy-two words in each sheet; which provisions have not been found effectual; and whereas it is expedient that the provisions of the said act should be repealed, and other provisions made for more effectually securing the said duties, &c. it is therefore enacted, That from and after the 1st of January 1797, the number of stamps required to be put on every skin or piece of vellum or parchment, or sheet or piece of paper, upon which any indenture, lease, bond, or other deed shall be engraved, printed, or written, shall be calculated according to the number of common law sheets contained therein, and written thereon, each common law sheet containing seventy-two words, in manner following, that is to say, Where the quantity of words engraved, printed, or written, on any skin or piece of vellum or parchment, or sheet or piece of paper, shall not exceed fifteen such common law sheets, one stamp; and where the quantity or number of words engraved, printed, or written thereon, shall amount unto thirty such common law sheets, two stamps; and so progressively one further stamp for every fifteen common law sheets, and shall be calculated to the number of thirty such common law sheets contained therein: provided, That if the number of words engraved, &c. thereon, shall, after calculating in manner aforesaid every amount of such common law sheets contained therein, exceed the number of such common law sheets so calculated by a less quantity of words than fifteen such common law sheets, no further stamp shall be required for such excess above the number of common law sheets so calculated; and that in every such case the stamps required to be put on any such skin, &c. on which any indenture, lease, bond, or other deed shall be engraved, printed, or written, shall be of the same value or denomination respectively, and shall be such stamps which have been or shall be.
At concerning Stamps on Deeds.

be provided or directed to be used to denote the duties payable on such indenture, lease, bond, or other deed, according to the laws now in force, or hereafter to be in force. \( \text{§ 1} \)

And every schedule or other instrument annexed unto any indenture, lease, bond, or other deed and indorsement made thereon, shall, in estimating the number of stamps required by virtue of this act to be put thereon, be deemed as part of such indenture, lease, bond, or other deed; and the number of words contained therein shall be calculated as if the same were contained in such indenture, lease, bond, \( \text{&c.} \) \( \text{§ 2} \)

Any person or persons not being denominated inden
turee not duly stamped or forfeit to the use of the crown, shall be fined or punished, \( \text{&c.} \) \( \text{§ 3} \)

If any attorney, solicitor, clerk, officer, or other person, shall engross, print, or write, or cause to be engrossed, printed, or written, any indenture, lease, bond, or other deeds, on vellum, parchment, or paper, not duly stamped according to the directions of this act, and shall neglect to bring the same to be duly stamped in the manner and within the time hereby directed and allowed for stamping the same, every such person shall forfeit twenty pounds; and no such indenture, lease, \( \text{&c.} \) shall be pleaded or given in evidence, or be good, useful, or available, in any manner whatever, unless stamped as required by this act. \( \text{§ 4} \)

Blank in
denture, \( \text{&c.} \) which may have been stamped, but not accord-
ing to this act, may be used and written in a limited time.

Office to calculate the duty on inden
ture, \( \text{&c.} \) and write on them certain particulars.

in case the duty shall be so paid at the said head office, then the indenture, lease, bond, or other deed, so brought to be stamped, shall, on payment of the said duty, be im-
stamped with such number of stamps as the same shall re-
quire; and in case the duty shall be so paid at any other office to be appointed by the said commissioners, the in-
denture, lease, bond, or other deed, whereon the duty so payable, and the number of Words so contained therein, \( \text{&c.} \) shall have been calculated and written, shall be transmitted to the head office within the space of twenty-one days from the date of payment of such duty to the head office to be stamped, and the same shall be stamped accordingly with such number of stamps as the same shall require; and if the person paying such duty, at any such office to be appointed as aforesaid, shall be desirous that the same shall be trans-
mitted to the said head office by the officer to whom such duty shall be paid, and shall leave the same with such officer for such purpose, such officer shall, upon request, trans-
mit and deliver an acknowledgement that such indenture, lease, bond, or other deed, has been left with him for such purpose, and shall transmit such indenture, lease, bond, or other deed, to the said head office to be stamped as aforesaid, and the same shall be returned to such officer as soon as conveniently may be after the stamping thereof, and such officer shall deliver back the same to the person entitled thereto, upon re-delivery to him of the acknowledg-
ment which he shall have given for the same, if any such shall have been given. \( \text{§ 5} \)

Provided, That it shall be lawful to carry any such indenture, lease, bond, or other deed, at any time within six calendar months after the date thereof, to the head said head office to be stamped in like manner, paying the duty for the same, and also the further sum of ten pounds by way of penalty, and also to carry the same to the head office to be stamped in like manner at any time after the expiration of the said six months, on payment of the duty for the same, and also the further sum of ten pounds for every skin, or piece of vellum, parchment, \&c. whereon such indenture, lease, bond, or other deed or matter or thing aforesaid, shall be engrossed, printed, or written, by way of penalty for not having before caufed the same to be duly stamped according to the directions of this act. \( \text{§ 6} \)

Provided
At concerning Stamps on Deeds.

Provided always, That where an action shall be commenced against any person for engraving, printing, or writing, any indenture, &c. contrary to the directions of this act, which shall be brought to the said head office to be stamped within one calendar month after the date thereof, and such action shall be prosecuted with effect, the same shall not be delayed, prejudiced, defeated or barred, by reason of the payment of any duty or penalty on stamping the same, or of the same being stamped after the commencement of such action, but the plaintiff therein shall be entitled to recover as if such duty and penalty had not been paid, or such stamp had not been put thereon after the commencement of such action. $6.

And if any person shall add any word in any such indenture, &c. after the officer to be appointed by the said commissioners shall have calculated the duty payable thereon, and before it shall be duly stamped, according to the directions of this act, shall alter any word or letter in any writing hereby required to be made, by the officer to be appointed by the said commissioners, on the margin of such indenture, &c. after such officer shall have signed the same according to the directions of this act, or shall knowingly utter or publish as true any such indenture, &c. with such word added thereto, or any such altered writing, with intent to defraud his Majesty, or any other person, then every person so aiding, altering, uttering, or publishing as aforesaid, shall forfeit one hundred pounds. $7.

All acts relating to stamp duties, not hereby altered, are to be applied by this act. $8.

And one moiety of all pecuniary penalties and forfeitures hereby imposed shall, if sued for within four calendar months from the time of their being incurred, be to his Majesty, and the other moiety, with full costs, to him who shall inform or sue for the same within the time aforesaid; and which may be sued for in his Majesty's court of exchequer at Westminster, for offences committed in England, or in his Majesty's court of exchequer in Scotland, for offences committed in Scotland, by action of debt, bill, plaint, or information, wherein no offence, privilege, wager of law, nor more than one impleaue shall be allowed; but nevertheless it shall be lawful for his Majesty's attorney general in England, or his Majesty's advocate in Scotland, in case it shall appear to his satisfaction that any such penalty or forfeiture was incurred without any intention of fraud, to stay all further proceedings, by entering a nisi prius, or otherwise, with such proceedings and receipts as well as the share of such penalty or forfeiture may be claimed by such informers or informers, as to the share thereof belonging to his Majesty. $9.

Provided always, That in default of prosecution within the time herein-before limited, no such penalty or forfeiture shall be afterwards recoverable, except in the name of his Majesty's attorney-general in England, and for fees in the courts of exchequer in England and Scotland respectively; and in every case where such information shall be prosecuted as aforesaid, the whole of such penalty or forfeiture shall belong to his Majesty; and that all penalties and forfeitures, and shares of penalties and forfeitures, to be paid to the receiver-general of stamp duties for the time being, any law, usage, or custom, to the contrary notwithstanding, and that, in all cases where the whole of such penalties or forfeitures may be recovered, to the use of his Majesty, it shall be lawful to deduct from such penalties or forfeitures so recovered, all charges and expenses incurred in recovering the same, to be paid thereto, or to any person who shall appear to them entitled thereto, as informers, in respect of such penalties or forfeitures so recovered; any thing herein contained to the contrary notwithstanding. $10.

It is further enacted, That so much of the said act as related to the engraving, printing, or writing, on any skin of vellum or parchment, or sheet or piece of paper, any indenture, leaf, bond, or other deed, or to any of the matters for which provision is made by this act, is hereby repealed. $12.

C
Evidence.
Evidence.

THE Mutiny Act enables two justices to take the examination of a soldier respecting his settlement, and directs them to give an attested copy of it to the soldier, to be by him delivered to the commanding officer, in order to be produced when required, and makes such attested copy evidence. But it was determined, in the K. v. Clayton le Moor, that no other attested copy of the original examination, than that given to the folder, is evidence.

The original examination itself is, however, admissible evidence, as well as the attested copy. —This was decided in the case of the K. v. the Inhabitants of Warley, Hil. Ter. 36 G. III, which was as follows: Two justices, by an order, removed the wife and children of a soldier in one of the regiments of foot, and now residing with his regiment in Ireland, from the township of Warley to the township of Halifax, both in the west-riding of Yorkshire. On an appeal to the seisees, the respondents, in order to prove the settlement of the soldier to be at Halifax, produced and offered to the court in evidence the original examination of the soldier, touching his legal settlement, taken before two justices, pursuant to the statute directing the same; and they also offered evidence to prove, that soon after taking the examination, an attested copy thereof was delivered by the said two justices to the folder, which attested copy was by him delivered to his commanding officer, who certified the same at the foot of the said original, and that such attested copy was at the head quarters of the regiment in Ireland. But the counsel for the appellant contended, that though by the statute the attested copy of a private soldier’s examination, taken before two justices, respecting his settlement, was made evidence of his settlement, yet the original examination was not thereby made evidence, and therefore the same was inadmissible and ought to be rejected; and the court being of that opinion, rejected the same, and discharged the order of removal, subject to the opinion of the court, whether the evidence above-mentioned was legally rejected or not—if the evidence was admissible, the appeal to be sent back to the seisees to be heard out.—By lord Kenyon, Ch. J. The case states that the examination was taken pursuant to the statute; and the only question referred for our opinion, is whether or not the original examination be evidence.

Frauds.

In that question it is impossible to doubt. The proposition now attempted to be supported, is that the attested copy is of more weight than the original examination: but it is fair to conclude that the legislature, when they made the inferior species of writing, evidence, also intended to make the superior species, evidence. Grose, J. concurred; and the court ordered the case to be sent back to the seisees to be reheard.

Frauds.

TO sustain an indictment for a fraud at common law, what constitutes a party, in order to effectuate his fraudulent intent, such as common prudence could not be sufficient to guard against; or the fraud must be of a public nature, and not a mere private concern between the parties. Therefore, in the case of the K. v. Lara, Hil. 36 G. III, an indictment at common law, charging, that the defendant, deceitfully intending, by crafty means and devices, to obtain possession of certain goods, the property of the prosecutor, pretended that he wanted to purchase them for a valuable consideration, and delivered to the prosecutor a fictitious order for the payment of money, purporting to be a draft upon a banker; for the amount of which he knew he had no authority to draw, and that it would not be paid, by virtue of which, he obtained possession of the goods and defrauded the prosecutor of the value; was held by the court to be insufficient.—For by lord Kenyon, Ch. J. the true boundary between those frauds that are, and those that are not, indictable at common law, is clearly established. There must either be a false token or a conspiracy; now in this case, where is the false token, or what was used by the defendant to gain credit beyond his attention? he sat down and drew a check on a banker; but it would be ridiculous to call that a false token; that left his credit just where it was before; what the defendant did was immoral and highly reprehensible; but as he used no false token to accomplish his deceit, the judgement must be arrested.—Grose, J. The distinction taken by Hawkins is plain.
ASSAULT and FALSE IMPRISONMENT.

COURT OF COMMON PLEAS. GUILDHALL.

Tuesday, December 6.

ROBINSON v. FINNEY and FOUR OTHERS.

This was an action to recover from the defendants, a satisfaction in damages for an assault and false imprisonment.

Mr. Serjeant Adair opened the case on the part of the plaintiff. He said the present action was of importance to the liberty of the subject, and especially to those gentlemen who were fond of the sport of shooting.

It appeared in evidence, that the plaintiff, on the 8th of October last, in company with several others, was amusing himself with partridge shooting; the defendants accosted him, and demanded to know whether they had a certificate; Robinson said he had, but did not produce any; after some altercation, the defendant Finney and his brother, without any warrant, took the plaintiff into custody, and after cutting the waistband of his breeches, and tying his hands behind him, conveyed him before a magistrate, where he was confined for about eight hours.

It appeared that they cut the plaintiff’s breeches in uniformity to the practice recommended by an old country justice to prevent escape.

After a long trial, in the course of which it appeared that the plaintiff and his companions were unqualified to shoot, and that the defendants had acted from a mistaken notion of the law, the jury found a verdict for the plaintiff.

-Damages 150l. against the two Finneys only, who were the acting persons.

FORESTALLING CATTLE.

WILLIAMS v. HANDCOCK.

This was an action upon the statute to recover from the defendant a penalty for forestalling cattle.

The counsel for the plaintiff, in opening this cause, pointed out the enormity of the offence, and the wisdom of the law in enacting penalties for the punishment of it.

The penalty by the statute, is double the sum for which the beasts are sold.

Several witnesses were called, who proved to the jury, that the defendant had been guilty of forestalling two beasts, and that they were sold for 45l.

The jury, in obedience to the statute, found a verdict against the defendant for the sum of 90l.

CRIM. CON.

Monday, December 12, 1796.

MACAULEY v. HALE.

This was an action for criminal conversation. The plaintiff was a poor man, a carpenter; and the defendant, a gentleman of fortune, with a wife and family, and resided at Highgate, where the plaintiff worked for him about the repairs of his house, and such other jobs as were required. The defendant, as was stated, obtained opportunities of being with the plaintiff’s wife, by employing her as a laundress.

It appeared, from the testimony of the plaintiff’s evidence, that Macauley, suspecting an intimacy to subsist between his wife and the defendant, concealed himself in a cellar, in which there was a hole that looked into the parlour, where the parties were discovered in the very act of adultery.
Important Trial.

When the plaintiff's witnesses were cross-examined, which they were with great strictness by Mr. Erskine, Gibbs, and Garrow, their evidence appeared in a very unfavourable light.

Mr. Erskine entered upon the defence. He stated, that the whole was a fabrication, calculated to pick the pocket of the defendants. He described the plaintiff's wife as a deformed woman, the very likeness of sin and death, that she had made advances to the defendant, which he had very properly refuted. In short, that nothing was ever farther from his intentions than to connect himself with such an infamous woman.

Several witnesses were produced for the defendant, by whom it clearly appeared, that the whole charge was a foul conspiracy, entered into by the plaintiff and his wife, with the assistance of their witnesses, to obtain money of the defendant, and injure his character.

Lord Kenyon expressed his marked disapprobation of this action, and the motives which had induced the plaintiff to bring it; he did not think it was by any means supported by the evidence. In consequence of which, a verdict was pronounced in favour of the defendant.

AN IMPORTANT TRIAL.

COURT OF KING'S BENCH.

Friday, December 2.

HORSE v. MONTERTH.

The plaintiff, who keeps a cold-bath in the Strand, was going to Ascot-Heath races in a single-horse chaise, when he reached Piccadilly one of the horse's shoes became loose, and he took him to the shop of the defendant to have it fastened—four nails were driven in.―The plaintiff asked what was to pay, and he was told 6d. to the matter for the job, and 3/2d. for his men. The plaintiff offered 6d. which the defendant would not accept, but detained the horse for the 3/2d. The plaintiff therefore brought this action, to recover the loss occasioned by his horse being detained for a considerable time.

The counsel for the defendant informed the court, that the defence was that 91/2d. was the usual charge to an accidental customer; but Lord Kenyon would not hear any evidence. He thought it was a very unreasonable demand in the farrier—6d. was quite sufficient. The jury gave the plaintiff 5l. damages.

PROPERTY LIABILITY TO BE RATED.

As stock in trade is rateable if its value can be ascertained, and it be productive of profit, the circumstance of it being rateable one year, and paid for by the parties affixed without appeal, is prima facie evidence that it is profitable; and if any of the parties who have been so affixed, with the discharge of themselves from the payment of a future assessment, they must, upon an appeal to the feoffees, expressly shew by evidence, that they ought not to be rated, although thereby they may be put to the severe necessity of discharging their circumstances. This was decided in the case of the K. v. Inhabitants of Darlington, Mich. Term, 36 G. III, which was as follows: certain persons appealed to the feoffees against a poor rate made for Darlington, because several persons were not rated for their stock in trade; the feoffees quashed the rate, and stated a case for the opinion of the court thus: "It did not appear whether stock in trade had or had not been rated in Darlington prior to 1745; from 1746 to 1752 it had; and again from 1758 to 1759 it had been rated; in the rate for the year 1754, seven persons were rated for their stock in trade as yielding certain profits, (flating them) against which rate those persons did not appeal; this, the appellants contended, was an admission, that, at that time, those seven persons possessed stock in trade productive of the profits there stated. This rate was paid by some of those seven persons, but not by others; to enforce payment from whom no steps had been taken: the appellants then proved, that two of those seven persons, in January 1755, when another rate was made, kept shops in Darlington, and each possessed a visible stock in trade there, and that they appeared to carry on business there to the same extent as in 1754." The Sessions concluded their statement of the fact thus: "The circumstanced of the ability of those two persons, (naming them) and the other five, or that they respectively made profit of their stock in trade, or that it was exclusive of their debts, or that it was a clear residue after debts paid, did not appear otherwise than as herein before stated." By Lord Kenyon, Ch. J. Here the juries have drawn the conclusion that the stock was producive; they have indeed added to the cafe, that it did not appear to them that the stock was producive,
Game.

productive, otherwise than as herein-before stated: but then it becomes material to see what is before stated; and it is stated, that these persons had large visible stock in trade, that in the preceding year they were rated for that stock, and that they submitted to the rate, for "whether paid or not at the time, it immaterial, no appeal having been made against the rate," then their circumstances not being altered, the question is, whether all this was not prima facie evidence for the justices to proceed upon, and whether, as this evidence was not opposed by evidence on the other side, it was not sufficient to enable them to draw the conclusion which they have drawn. Undoubtedly it was strong prima facie evidence against the persons rated. I see, indeed, the severity of compelling persons in trade to make a disclosure of their circumstances; but this is not a singular case: persons appointed sheriffs in some corporations, being sometimes obliged to disclose their situation in order to excuse themselves serving the office. In this case some evidence was before the justices in support of the rate; it was competent to decide on the weight of it: they have decided; and we cannot now say, that the conclusion they drew was certainly wrong. Grosjean, there is no doubt that, generally speaking, stock in trade is rateable: under what circumstances indeed is it rateable is another question; and in some cases is a question of considerable difficulty. Here then was evidence to a certain degree that the stock in question was productive; the owners were rated for it the preceding year: that rate was not appealed against, and their situation does not appear to be altered; and as this evidence was not contradicted by other evidence, we cannot say that the justices did wrong in thinking it to be sufficient evidence for the purpose for which it was adduced. Laurence, J. declared himself to be of the same opinion. Order of feoffments confirmed. 6 Term Rep. 468. Durnfl. & East. 468.

Supplementary Militia.

use any gun, dog, snare, or other engine, with intent to kill any partridge, between Feb. 12, and Sept. 14, under the penalty of £4.

37 G. III. c. 22, An Act to explain and amend an Act, made in this present Session of Parliament, intituled, An Act for providing an Augmentation to the Militia, to be trained and exercised in the Manner therein directed, and for enabling His Majesty to cause the same to be embodied in Case of Necessity, for the Defence of these Kingdoms.

[30th December 1756.]

WHEREAS it is expedient that an act, passed in the present Session of Parliament, intituled, an act for providing an augmentation to the militia, &c., in the manner therein directed, &c., should be explained and amended, Cap. 3.

in the particulars after mentioned: it is therefore enacted, that the justices of the peace for any county, riding, division, or place, within their respective jurisdictions, shall have full power and authority, to carry the said act into execution, in the like manner and as effectually as in any other they are authorized to carry into execution an act passed relating to the militia. 26 G. III., intituled, an act for amending and reducing into one act of parliament, the laws relating to the militia in England or any other act relating to the militia; and by virtue of which, in all cases where deputy lieutenants are empowered by any act to act by and in the execution thereof at any sub-division meeting, any justice of the said county, &c., or this act, as a justice and together with one deputy lieutenant, may execute the several matters required at such meeting, as effectually as may be, or more deputy lieutenants of such county, &c. f. 1.

And so much of the said act of the present session as Men not to requires every perfon, previously to his being enrolled, to swear or permitted to serve in the supplementary militia, to be so sworn that he is a Protestant, is hereby repealed; and the perfon authorized to administer the oath preferred certain words omitted in the ministering the same, to omit the following words, words omi-

licit: 'And I do swear, that I am a Protestant.' f. 2.

Where the 26 G. III., c. 107, has not been put into where the execution, because a return of men liable to be balloted has not been made, or where duplicates of such lists have not been made out, the powers of the act of the present session, &c.
Supplementary Militia.

Sect. may be executed at any meeting after the passing of this act, in such manner that the supplementary militia may be raised without delay. The deputy lieutenants, &c. may proceed on returns already made, or where none are made, &c. may order fresh ones to be made out; and where exemptions have been erroneously allowed, may amend lists, and direct fresh ballots to be taken. Lieutenants, deputy lieutenants, and justices who have omitted to act, or have acted erroneously, are indemnified. § 3.

In case any action, or suit, shall, after the passing of this act, be brought against any person hereby meant to be indemnified on account of any penalty or damages incurred for any act done in pursuance of this act, such person may plead the general issue, and upon their defence give this act and the special matter in evidence upon any trial to be had thereupon. § 4.

If in any county, &c. a sufficient number of officers qualified according to the said acts, shall not be appointed to commissions in the supplementary militia to be raised for the said county, &c. on or before January 30, 1797, the lieutenant and deputy lieutenants respectively are hereby required, as soon as conveniently may be, to appoint a sufficient number of such other persons, as are described in the said act of the present session, to be officers in the said supplementary militia, subject to the approbation of his majesty, and in the manner therein directed. § 5.

If it shall appear to the lieutenant, or any three or more deputy lieutenants, at any time before 15th January 1797, that a sufficient number of non-commissioned officers, drummers, or private men, cannot conveniently be spared from the regiment, battalion, or company of militia serving for any county, &c. to train and exercise the said supplementary militia to be raised by virtue of the said act of the present session, for such county, &c. the lieutenant and deputy lieutenants respectively are hereby required to appoint, for that purpose, such number of men from and among the persons put or to be put on the establishment of Chefs^o^ hospital, as shall be certified to him or them, by the secretary at war for the time being, to be fit and proper persons for such service; and any deficiency of non-commissioned officers, drummers, or privates, remaining after such appointments, may be supplied by any persons who shall have served in the said militia or in any other regular or supplementary militia in the service of the king of Great Britain before the passing of the said act, &c.

Supplementary Militia.

non-commissioned officers, drummers, or privates, in all remain in his Majesty's army, or in the militia, and have been discharged therefrom, or such other persons as the said lieutenant and deputy lieutenants respectively shall judge proper to be engaged for such service and shall appoint; and any person so appointed shall be entitled to the same pay, &c. during such service as non-commissioned officers, drummers, and private men, serving in the supplementary militia, would be entitled to by virtue of such appointment according to the said act, &c. over and above any other pay, &c. or allowance, to which they or any of them may be respectively entitled. § 6.

The powers given by the said act of the present session to the lieutenant and deputy lieutenants, &c. to quarter and billet the supplementary militia to be raised by virtue of said acts, shall not restrain justices, mayors, bailiffs, quarter the constables, tithingmen, headboroughs, &c. from billeting the said supplementary militia, but all such magistrates may, within their respective jurisdictions, quarter the said supplementary militia, and provide them with lodgings for the non-commissioned officers of such militia, according to the powers and directions given by the said act of 26 G. III. § 7.

And it is further enacted, That no person who shall be ballotted to serve in the said supplementary militia, and who shall forfeit and pay the penalty of 15l. prescribed by the said act, for neglecting to serve or to provide a substitute, shall be liable to be ballotted for again; and that neither the said substitute nor the said service shall cease until the said substitute shall be ballotted for again for the militia for five years. § 8.

No person chosen by ballot to serve in the said supplementary militia, nor any substitute, being of the height of persons of five feet two inches, shall be deemed unfit for service, chosen or liable to be discharged, by reason that he is under the height required by the 26 G. III. § 9.

Nothing contained in the said act of the present session, shall be construed to empower any overfeet of the poor to empower any volunteer for the said supplementary militia, or to provide any volunteer for the said militia, without the consent of the inhabitants of the parish, in which they shall be stationed, or to be obtained in the manner directed by 26 G. III. § 10.

Any person may offer himself to serve as a substitute in such militia, and may offer himself to serve before any deputy lieutenant or justice, within such time.
time and at such place as is provided for the enrolling volunteers under the said act of the present session; and in every such case, a correct list shall then and there be made of the names and places of abode of all such persons so appearing, who shall be approved of according to the provisions of the said act, and such persons, so approved, shall be accepted as substitutes for such subdivision. § 11.

And it shall be lawful for the overseer or overseers of any parish, &c. within the subdivision for which such persons shall have offered to serve as substitutes, (according to the order in which the said parish, &c. shall stand upon the list prepared for the ballot), to give any such persons (according to the order in which their names shall have been entered in the list), any such sum as shall be deemed reasonable, and shall be fixed by the deputy lieutenants, or any two or more of them, or one deputy lieutenant and one justice, at any subdivision meeting after the passing of this act, after they shall have been sworn and enrolled to serve substitutes for such parish, &c. in the said supplementary militia, in manner as directed in the said act; and it shall be lawful for such overseers to reimburse themselves out of any monies of the rates then raised, or to be reimbursed out of any monies thereafter to be raised for the relief of the poor, in such manner as they may reimburse themselves, or be reimbursed for any monies by them expended in matters relating to the poor. § 12.

No person enrolled in the said supplementary militia shall, during his service therein, according to the directions of the said act of the present session, be liable to be chosen by ballot to serve in any other militia.

Subdivision meeting may fix the sums to be paid for volunteers.

Supplementary Militia.

said deputy lieutenants or justices respectively, to be paid for volunteers in the said supplementary militia, and not according to the directions contained in the 26 G. III., one moiety of which price to be paid to such persons by such churchwardens or overseers, at such times, and in such manner, and under such regulations, in all respects, except as to the amount thereof as aforesaid, as are provided by the 26 G. III. § 14.

It is further enacted, that if in any county, riding, or place, for which any men are to be raised for the said supplementary militia, the numbers appointed to be raised by the said act of the present session shall not, together with the numbers serving in the militia for the same county, &c. raised by virtue of the said act of 26 G. III., amount in the whole to more than the proportion herein-after mentioned within such county, &c. it shall be lawful for the lieutenant of the same to transmit to his majesty's privy council an account of the true state of the number of persons liable to serve under the said 26 G. III., on receipt of which his majesty's privy council shall forthwith fix and settle, as nearly as may be, the number of the supplementary militia who shall serve for such county, &c. so as not to exceed, together with the numbers serving in the militia raised under the authority of the said act of 26 G. III., the proportion of one for every fix of the whole number of persons returned by the 26 G. III., cap. 107, the lieutenant as liable to serve under the said act of 26 G. III., and where the number of supplementary militia men, so fixed by his majesty's privy council, shall be less than the number of such militia men who are by the said act of the present session of parliament appointed to serve for any county, &c. then the general meeting of lieutenancy for such county, &c. assembled for that purpose, in case the said supplementary militia shall have been raised for such county, &c. shall discharge, by the act of ballot, proportionally out of each respective hundred, rape, lath, wapentake, or other division, to many militia, the men as shall exceed the number so fixed and settled; and surplus shall be charged, in case the said supplementary militia shall not have been raised for such county, riding, or place, then the said general meeting of lieutenancy shall make an apportionment of the number of men to be raised in each hundred, rape, lath, wapentake, or division, within such county, riding, or place, according to the number of men so fixed.
Supplementary Militia.

fixed and settled by his majesty's privy council as aforesaid; and the deputy lieutenants of the respective subdivisions within such county, riding, or place, shall ballot for such number of men only as shall be so fixed and settled as aforesaid. f. 15.

Men to serve for Birmingham. Officers now paid. Provisions of 24 G. II. or 24 G. II., intituled, an act for the rendering justices more safe in the execution of their office, and for indemnifying constables and others acting in obedience to their warrants, shall extend to all his majesty's lieutenants, and to all deputy lieutenants, acting in the execution of this act, or the said act of the present session, as fully and effectually as the same extend to justices acting in the execution of their office. f. 17.

And it is further enacted, that the provisions of an act and no order or conviction made by any lieutenants of any county, or by any two or more deputy lieutenants, or by any one deputy lieutenant, together with any one justice, or by any justice or justices by virtue of the said act of the present session, or this act, shall be removed by certiorari out of the county, or place, wherein such order or conviction was made, into any court whatsoever; and no writ of certiorari shall supersede execution or other proceedings upon any such order or conviction so made in pursuance of the said act of the present session, or of this act. f. 19.

And all and every of the provisions of this act shall, in the execution of the said act pasado in the present session of parliament, be used and applied, and construed, in like manner as if the same provisions were specially enacted in the said act; and all and every of the provisions of the said act shall, in the execution of this act, be used, applied, extended, and construed, in like manner as if the same provisions were specially enacted in this act. f. 20.

Act may be altered this session. Provided, that this act may be altered, or varied, by any act to be made in this session of parliament. f. 21.

DOCTORS COMMONS.

February 2, 1796.

DANTON v. CLARKE JEROIFE.

THIS cause came on to be heard in the Consistory Court, before Sir William Scott, Knt.

The complainant, Madame Danton, lives in Panton-square, and procures her livelihood by keeping a Table d'Hote, which is referred to by persons of the first consideration and fashion.

The Gentleman against whom this complaint was preferred, is Mr. Jervoise Clarke Jervoise, the son of the Member of Parliament.

It appeared that this Gentleman called at Madame Danton's, previous to her dinner hour, and the cloth being laid, and plates placed in readiness upon the table, he turned six of them upside down, and went away, by which it was understood that six persons were to be brought to dinner by him. Mr. Clarke Jervoise returned again at the dinner hour, bringing with him only two persons, Lord Scarborough and a Foreign Nobleman.

After dinner, the bill being called, it appeared that dinner for six was charged, though only three persons had actually dined. Mr. Jervoise at first refuted the payment; but the lady insisting on the charge, it was at length paid; not, however, without much complaint from Mr. Jervoise, who, in his reflections on the transaction, it was stated, called Madame Danton by some of those opprobrious epithets which is the province of the Ecclesiastical Court to take cognizance of.

It was for using these epithets that the complaint was preferred, the penalty for which offence, we understand to be, standing for a certain number of hours in a white sheet, at church, in the hours of worship.

Dr. Swabey and Dr. Coote, on the part of the complainant, examined several witnesses, and exerted their eminent abilities in proof of the allegations.

Dr. Batten, on behalf of Mr. Jervoise, contended, that the cafe was by no means made out, the witnesses not having proved sufficient to ground a conviction of his Client.

Lord Scarborough, in his examination, said he was not certain as to the words used by Mr. Jervoise.

Sir
Sentence for a Libel.

Sir William Scott said he was sorry an affair of this sort should be brought into a public Court. He recommended Mr. Jervoise to make a suitable apology to Madame Danton, and gave him until the next Court Day for the purpose.

We understand Mr. Jervoise denies having used the words; and, in consequence, refuses all sort of compromise.

N. B. This matter, however, was afterwards accommodated, and it is said the gentleman paid fifty pounds for attempting to fully the fair fame of the lady.

COURT OF KING'S BENCH.

Saturday, Feb. 11.

LIBEL.

Mr. LAW moved the judgment of the Court on John Smith, who stood convicted of publishing a scandalous and seditious libel, entitled, a Summary of the Duties of Citizenship.

Mr. Justice Athurst addressed the Prisoner, and in an impressive manner pointed out the enormity of the offence, in disseminating principles which tended to undermine all order, all law, all government, and all religion, and which implicated in their operation the lives of thousands. He quoted the assertion made on a former day by the prisoner, as to the state of Clerkenwell Prison; and pronounced the Judgment of the Court, which sentenced him to be imprisoned and kept to hard labour in the House of Correction at Clerkenwell for the space of two years, and at the expiration thereof to enter into recognizance of £1000 for his good behaviour for five years.

Smith said, that his sentence would to him be a sentence of death.

Lord Kenyon commented on the state of Clerkenwell Prison, and said, that the only evil which required a remedy, was the too much indulgence the prisoners were treated with.

At relating to Bankers' Notes.

37 G. III. c. 32, An Act to suspend, for a limited Time, the Operation of Two Acts of the Fifteenth and Seventeenth Years of the Reign of His present Majesty, for restraining the Negociation of Promissory Notes, and Inland Bills of Exchange, under a limited Sum, within that Part of Great Britain called England.

[10th March, 1797]

WHEREAS an act of parliament was passed 15 G. III. Preamble, intituled An Act to restrain the Negociation of Promissory Notes, and Inland Bills of Exchange, under a limited Sum, c. 51, within that Part of Great Britain called England; And whereas another act was passed 17 G. III. intituled An act for further restraining the Negociation of Promissory Notes, and Inland Bills of Exchange, under a limited Sum, within that Part of Great Britain called England; And whereas it is expedient, that the said acts should be suspended for a certain time, so far as the same may relate to any notes, draughts, or undertakings, made payable on demand; be it therefore enacted, that the said recited acts, so far as they relate to the making void of promissory notes, or draughts, or undertakings in writing, payable on demand to the bearer thereof, for any sum less than five pounds in the whole; and also to restrain the publishing or uttering and negotiating of any such notes, draughts, or undertakings as aforesaid, shall, from and after March 2, 1797, be, and the same is hereby declared to be, suspended until the first day of May next. / 1.

Provided always, that this act may be altered, varied, or repealed, by any act or act to be made in this present or any future parliament. / 2.

And be it further enacted, that if any person liable to If notes are the payment of any of such notes, draughts, or undertakings in writing, as may be issued in pursuance of this act, shall neglect to make full payment in money of the demand, a sum or sums for which such notes, draughts, or undertakings were issued; or if any person shall neglect or refuse to make any or so much thereof as shall or may remain due therein, or any part thereof, he shall and may be proceeded against, and punished, as the court may think fit, and by the order of the courts of law, or the several justices of the peace for the county, &c., where the person respectively so refusing to pay any of such
such notes, draughts, or undertakings in writing, as aforesaid, shall or may happen to be or refuse, and such justice is hereby required, upon complaint made by the holder thereof to summon the person against whom such complaint shall be made, and after his appearance, or in default thereof, upon due proof upon oath, of such summons or warning having been given, such justice shall proceed to hear and determine the said complaint, and award such sum to be paid by the person respectively liable to the payment of every such note, draught, or undertaking in writing, to the holder thereof, as shall appear to such justice to be due thereon, together with such a sum for costs, not exceeding twenty shillings, as to such justice shall seem meet; and if any person shall refuse or neglect to pay such sum of money as upon such complaint shall be adjudged, upon the same being demanded, such justice shall, by his warrant, cause the same to be levied by distress and sale of the goods of the party so neglecting or refusing, together with all costs and charges attending such distress and sale, returning the overplus to the owner. § 3.


[3rd March, 1797.]

WHEREAS it is expedient for the convenience of commercial circulation, that the governor and company of the Bank of England should issue promissory notes, payable to bearer, for sums of money under five pounds; now, to avoid any doubt concerning the validity thereof, be it enacted, that all promissory notes, and other notes for payment of money, which, since March 2, 1797, have been, or which hereafter shall be issued by the governor and company of the Bank of England, payable to bearer, notwithstanding the same shall have been, or shall be, made and issued for the payment of any sum of money under five pounds, shall be good and valid in law, to all intents and purposes, in like manner as if the same had been made and issued for the sum of five pounds, or upwards; any law, statute, or usage, to the contrary there-
Mr. Laws, for the defendant, cross-examined Mr. Brown, when it appeared that a great number of names were added after the signature of the defendant. Mr. Laws took a legal objection, namely, that it was not an agreement with consent of all the subscribing parties. After a long argument the Court overruled this objection, inasmuch as marriage settlements, certificates of bankrupts, deeds, of composition, &c, &c. were continually signed in the same manner, and were always held to be legal.

He took several other technical objections, which were deemed by the Court to be trivial.

The cross-examination of Mr. Brown was resumed, when it appeared, that the defendant signed the agreement in expectation that the other publicans would accede to it, and by that means make it a general concern. Here Mr. Laws, with a promptitude of legal avidity, seized the opportunity to contend that the agreement was only conditional; namely, if all the publicans concurred, it was binding; if on the contrary any of them refused, it was NOT binding. In the present instance, out of two thousand who resided in the district where the defendant had affixed his signature, eighteen hundred and eleven had signed.

Upon this legal jibelet, (as we mentioned in the beginning), a great cauze, which concerns the property of many thousand reputable tradesmen, was for the present determined. The plaintiffs were obliged to suffer a nonplus.

COURT OF KING'S BENCH.

SITTINGS AFTER TERM.

Tuesday, Feb. 14.

TRIAL OF CROSSLEY THE ATTORNEY.

GEORGE CROSSLEY was indicted for wilful and corrupt perjury, in an affidavit sworn in the Court of King's Bench, in a matter before the court respecting a transaction between the said George Crosley, Mr. William Brierley, and Mr. William Clarke.

In order to understand this transaction, it is necessary to state, that at the time the forgery was discovered of the will of the late Mr. Henry Lewes, of Hygar, in Monmouthshire, in which Sir John Briggs, Bart., and others, were said to be implicated, a warrant was issued against Mr. Crosley to seize his papers, in order to obtain evidence respecting the forgery. When that search was made, a blank sheet of paper was found with a treble sixpenny stamp for affidavits; and the name of Brierley, as a Master Extraordinary in Chancery, was signed, and also of William Clarke. Mr. Crosley was, of course, called upon to shew how such a paper came into his possession; and upon shewing cause in a motion made against him, he swore that it had been in his custody seven years or more, and that he had received it along with some other papers, in a caufe in which he was employed. He also denied a certain conversation stated to have taken place between him and Mr. Stokes, concerning this paper; and it was on this affidavit the prosecution was commenced.

After the case had been opened by Mr. Adair, Mr. Stokes, above-mentioned, was called, who proved the taking possession of the paper in question, as well as some letters from Mr. Clarke to Mr. Crosley, (which letters were read, and disclosed a complete scene of villainy), that Crosley desired him not to take the paper away, as it would be the ruin of Brierley and Clarke.

The affidavit of Mr. Crosley, and the different rules of court, were proved by the proper officers. It was proved by the persons from the Stamp Office, that the stamp was affixed only in March 1791.

Mr. Erkine made a most admirable and ingenious speech in behalf of the defendant; the principal ground of which was, that the affidavit had been altered since it was sworn, by erasing "verily believes," and inserting the word "faith." To prove this defence, he called a Mr. Hill, a person who had been long acquainted with Pridde, Clarke, and Crosley, who positively swore, that when Mr. Crosley deposited to the affidavit having no erasure, and that where an erasure now appeared, and the words "verily believes," were wrote the word "faith" was in the original; he likewise swore, that Mr. Gibbs's brief was a copy of it in its original state. Mr. Erkine and Mr. Gibbs were sworn, and corroborated that part respecting the brief having the words "verily believes."
Aion for Defamation.

Mr. Adair entered into a very long and able reply, in which his object was to shew that the alteration, if any had been made, must have been done by the contrivance of the defendant, as Mr. Stokes had sworn that the instant Mr. Crosley took it, it was delivered to the proper officer. He made some remarks tending to invalidate the testimony of Mr. Hill, on account of the persons with whom he had been connected.

Lord Kenyon summed up with great perspicacity, pointing out the object for the more immediate attention of the jury. If they believed the evidence of Hill, it was their duty to acquit; but he desired them to contrast his character with that of Mr. Stokes, and see which was most entitled to credit: the one had been brought up in bad company, and a man was generally known by his company; the other there was not the slightest imputation against. Upon the whole, he recommended the jury to consider that it was of great importance that an innocent man should not suffer, nor a guilty one escape; he therefore hoped they would weigh all the circumstances with the credibility due to the witnesses on either side, and pronounce a verdict accordingly.

The jury in about a quarter of an hour brought the defendant in guilty.

He was remanded to Newgate.

Thursday, March 2

Botham v. Raitton.

This was an action brought by Mr. Peter Botham, an eminent merchant, against the defendant, for defamation and slander.

It appeared from the statement of Mr. Erskine, that the plaintiff, a gentleman of great respectability, in consequence of being in the habit of receiving money from a Mr. Dent, of Canterbury, on account of the excise duties, had three persons for securities for what he so received; that he had a sum of upwards of 200l. in his possession in October last, for which he had given a bill in the usual manner; that the defendant, who was intimately acquainted with the plaintiff, went to Mr. Arnold, one of the securities, and said he had been inspecting the books of the plaintiff, and he had seen a black list that appeared to be 10,000l. deficient; he further said, he was sorry he had ever lived under the roof of such a scoundrel; that, in consequence of this information, Mr. Arnold went to the counting-house of the plaintiff, in the Old Jewry, where, from a partial examination of the books, and without seeing the cash-book, he formed the same opinion. Mr. Erskine contended, that Mr. Raitton having taken upon him to misrepresent the affairs of the plaintiff, without having had the proper means of examining whether his statement was true of false, was liable to all the consequences which followed; the consequences were, that the solicitor of the excise issued an extent against Mr. Botham, the plaintiff, and his creditors hearing of it, came upon him, in consequence of which he was obliged to stop for a time, but that having really property, he was now rising again. Mr. Erskine addressed the jury very forcibly upon the impropriety of the defendant's conduct, and called upon them for exemplary damages.

Mr. Dent proved the money to have been in the plaintiff's hands, and that the bill he gave for it was not duly paid, and that an extent had issued; this was done in consequence of a letter he received from London, and a conversation with the defendant and security respecting the plaintiff's insolvency.

Mr. Arnold was about being examined, as to the conversation he had had with the defendant, and the words alleged to have been spoken, but Lord Kenyon said he could not allow the evidence to be repented by one man in another to be betrayed in a court of justice. He thought that parties had a right to communicate their suspicions one to another, and he did not think the plaintiff could proceed: he, however, recommended a juror to be withdrawn, which was done accordingly.


Breach of Promise of Marriage.

This was an action to recover from the defendant, a widow lady, near seventy years of age, a compensation in damages for a breach of promise of marriage.

It appeared in evidence, that the defendant had promised to marry the plaintiff, who is between sixty and seventy years of age, within a reasonable time after the death
Goody pledged by a Bankrupt.

death of her father. Her father died, and the plaintiff called upon her to perform her promise, which she refused to do. The plaintiff, in expectation of marrying the defendant, who was a lady of considerable fortune, had given up business.

The defence to this action was, that the plaintiff was afflicted with an offensive disorder in his breast, at the time he called upon the defendant to fulfil her promise, and that the complaint justified her refusing to marry him.

The jury withdrew for a short time, and on their return, found a verdict for the plaintiff—damages 4000l.

COURT OF COMMON PLEAS.

Saturday, February 25.

HUNTER AND OTHERS v. PARKER AND OTHERS.

This was an action of importance to the trading world.

It was brought by the plaintiffs, as assignees of Francis Lauderlay, to recover from the defendants, who were pawnbrokers of considerable eminence, the value of a quantity of goods, which had been pledged by the bankrupt with the defendant, after he had committed an act of bankruptcy.

Mr. Serjeant Adair stated the case on the part of the plaintiffs. He took the law to be clear upon the subject. A tradesman who had committed an act of bankruptcy, could not bind his creditors by this mode of parting with his property. The defendants, therefore, could not detain the goods in question, if they were pledged subsequent to the commissign of a clear act of bankruptcy, which would be proved in evidence.

Several witnesses were called on behalf of the plaintiffs, who proved an act of bankruptcy committed by Lauderlay, and his having subsequently pledged the goods in question with the defendants.

Mr. Serjeant Shepherd, as counsel for the defendants, admitted the law to be as laid down by Mr. Serjeant Adair; but took several legal and formal objections to the petitioning creditors' debt, in order to destroy the foundation of the action.

After a long trial, the jury found a verdict for the plaintiffs.

The defendant's counsel undertook to deliver up the goods.

ATTORNEYS' CLERKS.

COURT OF KING'S BENCH.

ATTORNEYS' CLERKS.

UPON a question, Whether the articles of clerkship of a young man who was clerk to an attorney should not be assigned over, it appeared, that the master had become bankrupt after the articles were executed, and after the young man had served part of his time; and also that, for a part of the time, the master had not his certificate to practice as an attorney.

It was contended that the circumstance of the master having become bankrupt was not a reason why the articles should be assigned over.

Lord Kenyon said, that part of the advantages which the clerk of an attorney contracts for, on entering his clerkship, is the credit in life of his master, and he had no doubt whatever, that the bankruptcy of the master was a good reason why the articles ought to be assigned over, independent of the circumstance of his not having his certificate to practice. The articles were therefore ordered to be assigned.

Mr. Garrow applied for the interposition of the court in the case of an attorney who had assumed a name, and had grossly misbehaved himself. He had purchased a bill of exchange, amounting to 10l. 17s. 6d. by discounting it, and brought a number of actions upon it against the acceptor and indorsers, for the purpose of getting a bill of costs, which amounted to 46l.

After this case had proceeded a little way, Lord Kenyon desired that it might be referred to the master. Said his Lordship, there are many things done which ought not to be done, and which we cannot prevent. We do not sit here in a Court of Chancery or of Honour, to extend the bounds of the law. We may be very sorry, and feel a great deal of resentment at practices which we cannot punish. I speak this without prejudice to this cause. This is not the first instance of the kind I have seen. When sitting at Guildhall, I recollect cases of bills of exchange which had been taken by attorneys merely for the purpose of multiplying actions. I felt a great deal of indignation on the occasion, but was forced to conceal it.

Mr. J. Lawrence said, this very much resembled a case that was before the court last term. Pinero, an attorney,
Burke v. Owen. Injunction.

brought an action against Mr. Knox, on a bill of exchange, for the purpose of mounting a bill of costs. His Lordship thought the court had expressed their opinion of that transaction pretty strongly, and he did not expect to soon see another of a similar description brought before the court.

COURT OF CHANCERY.

BURKE v. OWEN.

THE Attorney General said, in the cause of Burke against John Owen, I am to move your Lordship that the defendant, together with his servants or workmen, may be restrained from publishing a pamphlet, entitled, "A Letter from the Right Hon. Edmund Burke to his Grace the Duke of Portland, on the Conduct of the Minority in Parliament. Containing 54 Articles of Impeachment against the Right Hon. C. J. Fox." I move that the defendant and his servants be restrained by an injunction of this Court from publishing this Letter, as also the rest of the Letters of the plaintiff as are in his hands.

In the year 1793, the plaintiff composed a work consisting of letters to his Grace the Duke of Portland, as I have just stated. Such Letter was never printed by the order of the plaintiff, nor did he ever give to the defendant any authority for printing it, nor parted from his property therein; and therefore, it is clear, he is entitled to the possession of it. The defendant had obtained a copy of it, which he has published, and is now publishing it, and making sale thereof. He has actually sold a number of copies of it, by which he has gained a certain sum of money.

My Lord, I do not trouble your Lordship with any observations on this case. My mind is hardly equal to the subject of framing observations sufficient to describe such a transaction. My Lord, I have an affidavit of the facts, which are positively sworn to, and which I now move may be read to your Lordship.

This was the affidavit of Henry Rivington, Bookseller, which stated, that he had been informed and verily believed, that the work lately advertised and published by John Owen, the defendant, entitled, "A Letter," &c. is the work of the Right Hon. Edmund Burke, the plain-

tiff, and was never printed by his order, whose property it was, and now remains; and that the defendant is now publishing the said work, without the order, privily, or knowledge of the plaintiff, and without having sufficient right or title to do so.

There was another affidavit of Henry Lamb, clerk to Mr. Rivington, in which he swore that he procured a printed copy of this Letter from the defendant, at his shop, No. 158, Piccadilly, for 2s. 6d. and that this is the book or work mentioned in the pleadings in this case, as this deponent verily believed.

Lord Chancellor. — These injunctions have been very commonly granted, I believe, but cases of printed works and private letters.—Injunction granted.

SERVANTS.

If a justice of the peace makes an order for the discharge of a servant, it must expressly appear upon the face of the order, that it is in a matter within his jurisdiction, otherwise it will be bad. — This was finally settled in the K. v. the Inhabitants of Hulcotes, Hil. 36 Geo. III. in this case, a servant becoming insane, was taken by the master before a justice; who made the following order: "Whereas complaint hath been made before me, E. B. one, &c. upon the oath of J. S. that E. L. who was hired by the said J. S. to be his servant from Mich. 1793, to Mich. 1794. at the wages of 3s. was taken ill on or about the 11th of Feb. last, and, in consequence thereof, is become insane, and wholly unfit for service; and whereas the said E. L. hath been brought before me this day, and doth appear to me, the said justice, to be insane and wholly unfit for service; I do therefore hereby order, in pursuance of the statute in that case made, that the said E. L. be discharged; and I do hereby discharge her, the said E. L. from her said service." It was objected to the order, that it did not appear to be within the jurisdiction of the justice, because it was not stated in the order that she was a servant in husbandry, and the court were of opinion, that as it did not appear on the face of this order that the justice had jurisdiction, the pauper was not legally discharged from her service. 6 Burnf. and Eaf. 583.
Settlement.

**Settlement by Birth.**

The place of birth is *prima facie* the place of settlement; therefore, if the justices adjudge the settlement to be there, and the order of removal be appealed against, it is sufficient on the part of the respondents, in support of such order, to prove the birth; and doing so it will throw the weight of proving the parents' settlement, upon the parish appealing. This was decided in the case of *Heaton v. Norris*, 36 G. III. which was as follows: Two justices removed the wife of a soldier, and her three children, from *Heaton Norris* to *Beard*: the feoffees, on appeal, quashed the order, and filed a case for the opinion of the court: the respondents relied on their case on the birth settlement of the husband in *Beard*, proving that he was born there. It appeared also from the evidence given by the respondents, that the father had come to reside in *Beard* only two years before such birth, an entire stranger to the place, neither he nor any part of his family having been at *Beard* before, nor having had any property or connection in the place, and that he came from *Bolton in Lancashire*, where he had been many years the occupier of a public house; and it was not proved that any inquiry had been made by the respondents, respecting the father's settlement. The counsel who were to have argued in support of the order of feoffees, acknowledged that they could not dispute but that the place of birth of the pauper's husband was *prima facie* the place of his settlement, and the court being of this opinion, quashed the order of feoffees. 6 Burr. and East. 653.

**Settlement by Apprenticeship.**

If an apprentice serve a second master forty days with the express consent of the first, he gains a settlement in the parish where that service is performed: and whether the master did or did not consent to the service with the second master, is a question of evidence: If, therefore, to prove that the service with a second master was with the consent of the first, a written instrument be offered in evidence, it must appear that such instrument was duly stamped: and if it be not stamped, it cannot be received as evidence; consequently the settlement gained by the first service will remain. Thus in the case of *K v. St. Paul's*, 46 G. III. the pauper having been removed from *St. Paul's*, Bedford, to *Kempston*, the feoffees qualified the order, and stated the following case, Settlement for the opinion of the court. On 29th December, 1775, the pauper was bound apprentice for 7 years to a cordwainer of *Kempston*: the pauper served in *Kempston* till October 1782, when he removed with his master to the parish of *Biddenham*, where the apprentice continued till the death of his master on 1st October, 1783. On the 24th of November following, an agreement was entered into between the master's executors and another person, and endorsed on the indenture, by which the executors affixed over the apprentice to such person for the remainder of the term, and he agreed to teach the apprentice the same trade, and to provide him with board and lodging till the end of the term. This agreement was signed by the executors and the second master, but not stamped. Immediately after the assignment, the pauper went into the service of the second master in *Kempston*, and continued to reside there without interruption till September 1784. The indenture being proved, the respondents offered the written agreement in evidence, which the feoffees rejected, because it was not stamped: the respondents then offered parol evidence of the verbal agreement by the executors with the second master, that the apprentice should serve with him the remainder of the term of 7 years under the indenture, and of the pauper's consent. This evidence the feoffees also rejected.—By lord *Kempston*, Ch. J. it is settled that, if an apprentice serve a second master forty days with the express consent of the first, he gains a settlement in the parish where that service is performed: the first master has not indeed the absolute control over the apprentice, so as to compel him to go to any part of the kingdom, and serve another master: but if he do serve a second with the consent of the first, it is sufficient: it must be with the consent of the first master, for it has been decided, that his mere knowledge of such service will not answer the purpose.—The question here is a question on evidence, whether the executors of the master did or did not consent to the service with the second master: the court of feoffees were of opinion that the instrument which was produced to prove that consent could not be received in evidence, because it was not stamped; and therefore it becomes necessary to consider how far the act 23 Geo. III. c. 58, affects this case. By that act all agreements are to be stamped,
Parol Evidence.

Settlement by Apprenticeship.

And in fact, in the case of the K. v. Ayre, Hil. 31 Settlement Geo. II. in Burrowes' Sett. Cases 441, it was expressly decided that the indentures cannot be discharged by the consent of the apprentice if he be under age.

But even where an apprentice may avoid the indentures, the leaving the master's service, and going into the service of another with the master's approbation, is not such an avoidance.—This was decided in the above case of the K. v. Hindringham, which was as follows: The pauper being of the age of 17, bound himself an apprentice to a mariner for 4 years, and refused at Blakeney, under his indenture of apprenticeship, more than 40 days. When he had been an apprentice about 13 or 14 months, he went on shore from out of one of his master's ships, and meeting with a price-gang, he entered into his majesty's service, as a feller, with the consent of his master; but the indentures of apprenticeship were not delivered up or cancelled by the master during the term of his apprenticeship. He continued in the king's service about two years, and was then discharged; after which, viz. at Whiffuntide, 1783, he let himself to a person of Hindringham, from that time to Michaelmas following; and at that Michaelmas (which was the Michaelmas before the term of the indenture of apprenticeship would have expired) the pauper let himself the following year to the same master, and served him for that year in Hindringham. It was contended that the indentures were put an end to when the apprentice entered into the king's service, and being thus avoided, he became his own master, and by the hiring and service in Hindringham, gained a settlement there.—But by lord Kenyon, Ch. J. and the court, there is no ground for saying that the apprentice did any act to put an end to the indentures when he entered into the king's service. In this case the pauper bound himself to a master by indentures, under which he served in Blakeney more than 40 days; afterwards, when he was picked into the king's service, he agreed to go as a volunteer, with the consent of his master, evidently implying that he did not then put an end to the indentures. It appears, therefore, that the indentures still continued in force, and consequently the pauper could not enter into a legal contract of hiring himself with another, he not being at that time ses juris. 6 Durf. and Ess. 557.
Settlement.

So in the case of Aflercst v. Berto, E. 36 G. III. which was an action for enticing away and harbouring an apprentice, it appeared, that the apprentice, after he had attained the age of 21 years, clapped from his master, and entered into the service of another person; the master brought his action against this person, and obtaining a verdict, it was inferred, upon a motion of a new trial, that he could not maintain such an action, the apprenticeship being put an end to by the young man's quitting his master's service, not secretly or fraudulently, but openly and avowedly, for the purpose of discharging the relation between them. But the court declared themselves perfectly satisfied with the verdict, and said that (supposing the indentures to be voidable, which they were not prepared to decide) the mere act of quitting the master's service was not an avoidance of them.

Settlement by Marriage.

An action for criminal conversation is the only civil case where an actual marriage need be proved; for in every other case, general reputation, the acknowledgment of the parties themselves, and reception by their family and friends as man and wife, is prima facie good and admissible evidence of a marriage, though no register whatever be produced. Eppinsh's Cases at N. P. 214, 254. Peake's Cases at N. P. 252.

But the registers of the Fleet ought not in any case to be received as evidence. Ibid.

Settlement by Hiring and Service.

The refunding with a relation upon an invitation to come and live with him, and performing the work of a servant with such relation for several years, is not sufficient to gain a settlement, the service not being under any hiring. This was decided in the case of A. v. the Inhabitants of Stokesley, Tr. Ter. 36 Geo. III. which was as follows. An order for the removal of a pauper and his family, from W. plato to Stokesley, was, on appeal, confirmed by the seisions, subject to the opinion of the court, on the following case—that the pauper, who was illegitimate,

* See the case of Mary Ann Davis, in 4 Term Rep. 715, where it was decided that infants cannot be bound by indentures of apprenticeship beyond 21; but that they may differ from them after they arrive at that age.
POST HORSES.

BY 36 G. III. c. 84, the commissioners of the treasury are empowered, either by themselves or the commissioners of stamps, to let to farm the duties arising from post horses for a further term, not being for a longer time than until Feb. 4, 1800.

37 G. III. c. 53: An Act for carrying into Execution His Majesty's Order in Council of the Third of May, 1797, For an Increment of Pay and Provisions to the Seamen and Marines serving in His Majesty's Navy; and to amend so much of an Act, made in the 35 G. III, as enables Petty Officers and Seamen, Non-commissioned Officers of Marines, and Marines, to allot Part of their Pay for the Maintenance of their Wives, Children, or Mothers. [9th May, 1797.]

WHEREAS an order was made by your Majesty's Council, on the third day of May one thousand seven hundred and ninety-seven, for an Increase to the present allowance of wages and provisions for the petty officers, seamen, landmen, and marines, serving in your Majesty's fleet: We, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in parliament assembled, being desirous of enabling your Majesty to carry the same into full and immediate execution, do most humbly beseech your Majesty that it may be enacted; and by the 37 G. III. c. 53, it is enacted, that a sum not exceeding three hundred and seventy-two thousand pounds, be granted to his Majesty on account, towards enabling him to make an addition of five shillings and sixpence per month to the present wages of the petty officers and able seamen belonging to his Majesty's fleet; an addition of four shilling sixpence per month to the wages of ordinary seamen; an addition of three shillings and sixpence per month to landmen; and for continuing to the marines, when embarked and serving on board his Majesty's ships, the allowances usually called consolidated allowances made to marines when serving on shore, visites, to lieutenants, corporals, and drummers, at the rate of two-pence, and to privates, at the rate of two-pence farthing, per diem; and also to enable his Majesty to defray the expense of providing for the full allowance of provisions being infused to the crews of his Majesty's ships, without any deduction whatsoever on account of leakage or waste, and for paying short allowance money to the crews of any of the said ships, in lieu thereof, until the same can be carried into full effect. 2.
Augmentation of Seamen's Pay

wages and receive their allowances until their wounds shall be healed, or until being declared incurable they shall receive a pension from the chesl at Chatham, or be admitted into the royal hospital at Greenwich, s. 2.

And whereas, by 25 G. III. entitled An Act to enable Petty Officers in the Navy, and Seamen, Non-commissioned Officers of Marines, and Marines, serving in His Majesty's Navy, to allot Part of their Pay for the Maintenance of their Wives and Families; it is enacted, that it shall be lawful for petty officers and non-commissioned officers of marines, to allot half their pay, able-bodied seamen five pence per day, ordinary seamen and landmen four pence per day, and marines three pence per day, for the maintenance of their wives and children or mothers; be it further enacted, that, after the passing of this Act, it shall be lawful for the commissioners of his Majesty's navy, or any three of them, to direct the treasurer of the navy, or any receiver general of the land tax, collector of customs, or collector of excise, or clerks of the cheque, to whom an allotment made conformable to the said Act shall have been addressed, to increase, from the twenty-fourth day of April 1797, the allowance in the payments he or they or any of them may thereafter make to the wife or mother of any petty officer or seaman, non-commissioned officer of marines, or marine, to a proportion equal to half the increased pay of such petty officer or seaman, non-commissioned officer of marines, or marine, provided for by this Act; and which shall thereupon be paid in the same manner as if such declaration and order of allotment had been originally made according to the rate of half the pay of petty officers, seamen, and marines, as by this Act is provided. s. 3.

And it is further enacted, that when any petty officer of pay to be allotted any pay for the maintenance of his wife and children or mother, the same shall be at a rate calculated as nearly equal as may be to half his pay, and according to the table in the schedule annexed to the Act. s. 4.

A TABLE OR SCHEDULE

Shewing the Allowance to be granted by Allotment calculated according to the Rates of Pay per Month,

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APPEALING against SURCHARGES.

AN appeal against a surcharge must be preferred on the day appointed by the commissioners, and cannot be made after the expiration of the year, within which, and for which the tax is to be collected. This was decided in the case of the King v. Wallace, Clerk, and others, Misc. Ter. 56 Geo. III., which was as follows: The defendants, who are commissioners for the execution of certain acts made for granting duties on servants, horses, and carriages, in the district of Wellingborough, in the county of Northampton, were called upon by a rule to show cause why a mandamus should not be issued, commanding them to state specifically and sign the case as it appeared on the appeal of the earl of Egmont, against a surcharge made upon him in respect of his servants and carriages, for the year commencing 5th April, 1793, together with their determination thereupon, and to cause the same to be delivered to the earl's agent, pursuant to the statute. It appeared plainly, that the surcharge had been made upon a mistake of a letter written by lord Egmont to his agent, directing the entry to be made; but the point on which this case finally turned, was whether the appeal was made in time. — The taxes in question were those which had been assessed for one year, from 5th April, 1793, and it was upon this affidavit that the surcharge complained of had been made; the last appeal day for that year was on January, 1794, after which, viz. in August, 1794, the appeal was made, which the commissioners were of opinion came too late, and that they had no jurisdiction to hear it. By the Stat. 25 Geo. III. c. 43, imposing the duties in question, s. 15 and 19, the affirmation of such duties is to be made from 5th April in every year for the year ensuing, and to be collected and paid in the same manner as under the 20 Geo. II. c. 3, and c. 42, and 21 Geo. II. c. 15, for raising the duties on windows; and by sect. 35 of the 27 Geo. III. c. 43, "any person thinking himself aggrieved, may appeal to the commissioners, any two or more of whom shall and are thereby required to hear and determine such appeal (except where it shall appear to the commissioners that the appellant shall have omitted to deliver in his life of servants in the manner therein pointed out), and all such appeals shall be heard and determined for the first affirmative, on such days as the said commissioners for the execution of this act, or any two or more of them, shall appoint, and afterwards on the days to be appointed and in the manner directed by the act of the 20 and 21 Geo. III. above referred to. — The clause of appeal in 25 Geo. III. c. 47, imposing the duty on carriages, s. 30, is expressed in the same terms as the former; the 21 Geo. II. c. 10, one of the acts referred to in the act of the 25 Geo. III. repeals the clause relating to appeals in the 20 Geo. II, the other act referred to, and enacted, s. 7, "that all such appeals shall be made to the commissioners between the 25th of March, and the 20th of August yearly, shall be heard and determined by the commissioners upon such days as shall by them be appointed for the hearing of such appeal, between the 20th August, and 15th September, and 25th January following year, shall be heard and determined by the said commissioners, upon such other days as shall be appointed for the hearing thereof, between the 20th January and the 15th February following, yearly. — By Lord Kenyon, Ch. J. I think the commissioners did right in not hearing the appeal, it not having been preferred within the time appointed by them under the provisions of the act of parliament, but after the period within which the duties were to be collected and paid into the exchequer. It is true that in this case the money would be certainly forthcoming when called for; but we must lay down a general rule, applicable to all descriptions of persons upon whom these taxes were intended to attach; the necessity of which regulation must in many cases be too obvious to insist upon. — There has been a mistake through the whole of this procedure. When a person has various places of residence, he ought in strictness to sign a return in each of them, mentioning in which place he intends to pay for those servants, horses, or carriages, which he means to enter. That, it seems, was not done upon the present occasion, and from hence have originated all the confusion and mistake that ensued. There is no doubt but that lord Egmont intended honourably, and the construction put on his letter was strained: but still the appeal not having been preferred in time, the commissioners did right in refusing to enter upon it. — By the court, rule discharged. 6 Durf. and Bell. 439.
Obstructing a Revenue-Officer.

His lordship added, that though it was unual, in applications against persons of this description, to grant them costs where they had acted rightly, yet as the defendants were supported on this occasion by the tax-office, there was the less necessity, under the present circumstances, to discharge the rule with costs.

COURT OF KING'S BENCH.

SATURDAY, MAY 13.

THE KING v. HALL.

THE defendant was brought into court to receive judgment for obstructing a revenue officer in "endeavouring to seize a quantity of foreign spirits."

It appeared that an excise officer, hearing the defendant, who lived at Cornwall, had contraband liquor in his house, went in order to seize the same, accompanied by a sergeant and two soldiers, when the defendant threw the officer down flats——damm'd the sergeant's eyes, and told him——"If it was not for the law, he should not go away alive."——He also called him a damn'd black son of a b——d," said "he did not care a fig for his cutlery, and would have a stroke at him."

On the part of the defendant, the affidavits of two neighbouring Justices and the Churchwardens were produced and read, giving him a good character, and attributing his misconduct in question to the effects of incidental passion.

The court ordered the defendant to be remanded until a future day.

THE KING v. CRABB.

THIS was a motion for judgment for a nearly similar offence. The defendant in this case threatened to throw the officer down a well, wherein he had discovered some spirits tied to a bucket.

Crabb was also remanded.

Trial for Piracy.

OLD BAILEY.

ADMIRALTY SESSIONS.

TUESDAY, MAY 30.

THE sessions were opened before Sir James Marriott, Judge of the Admiralty, Mr. Justice Lawrence, and Mr. Justice Heath.

James O'Brian, Daniel Hennessy, John Leman, James Harley, William Meyh, and Hugh M'Kenny, were charged with the offence of piracy, in being natural-born subjects of our lord the king, and being found on board the Dificile, a ship of war, commissioned by the government of France, then at open war with this country, and attempting to seize the ships, goods, &c. of our said lord the king, &c.

It appeared in the course of the evidence for the crown, which was of great length, that the prisoners had been captured at different times, by French ships of war, and taken into Breif, where they lay for some time, when they entered on board the Dificile, a French cutter of marque, and shortly were taken in that vessel, by his majesty's ship the Phoenix, off Ushant: to the officers of which, they all surrendered as Englishmen.

The principal witnesses against them were the captain and the second lieutenant of the Dificile, who were captured at the same time. By their statement it appeared that they entered at Breif on board the vessel, in the form prescribed by the French government, and that they were neither trepanned nor forced on board. They were not positive as to all their persons, nor to the particular days on which they entered; one described himself as a Dutchman, another as an American, &c.

By the defence of the prisoners, who, it appeared, all but one were Irishmen, it transpired, that they were taken at different periods, in different British ships, and carried into Breif, where they were confined for several months. They described themselves as suffering the greatest hardships, from hunger, want of clothes, the effects of vermin, &c.—that they escaped several times from prison, and ultimately entered on board this vessel, being told by the officers she was an American; on finding the deception, they endeavoured to escape but were prevented.

After a conference of better than half an hour, the Jury pronounced all these prisoners—Not Guilty.
Trial for Forgery.

William Mildrum was indicted for the same offence, being taken on board the Pichegru, French armed schooner, and aiding the king's enemies to capture the ships and property of his loyal subjects, being himself a natural born subject of the king, &c.

It appeared that the Pichegru was captured on the 6th of May, by the Rattler, a ship of war, off Cherbourg. On the preceding day, the Pichegru had taken an English brig; there were about 45 hands on board at the time, nine of whom appeared to be British subjects; among these was the prisoner; he told the boatswain of the Rattler, that he was an Irishman, served his apprenticeship to a baker there, and had worked four years afterwards in London.

However, in his plea to the indictment, he denied his being a natural-born subject; in consequence of which, such evidence was adduced by the crown as proved him to be born at Newburgh in Scotland, and bound to a baker in London.

In his defence, he alleged that he failed in business in London, and was obliged to go to sea; he went in an American from Cowes to Havre-de-Grace, where he was paid off, and in such distress, as obliged him to enter on board a French ship, which he thought was bound to the West-Indies.

It appeared, however, that he entered voluntarily, and knew the vessel to be a ship of war at the time.

Verdict, Guilty—Death.

FORGERIES.

Wednesday, May 31.

John Harriman was indicted for forging, &c., an order for the payment of 10l. purporting to be drawn by C. Potter and Co., at Manchester, in the house of Messrs. Pybus, Cali, &c., Bankers in London, in favour of Edward Willkinson, Esq., with intent to defraud Joseph Wall, &c.

The prosecutor, Mr. Wall, stated, that in the month of February last, the prisoner came to his house in Crossed Lane, and purchased bird-cages to the amount of twenty-two shillings. He tendered the above note in payment, and received eight guineas from Mr. Wall. The prisoner desired the cages and the remaining change of the note, ten shillings, might be left for him at a certain place.

They were accordingly sent, but no such person as the prisoner was to be found, or was known there. The following day the prosecutor applied at the house of Messrs. Pybus, but they also knew no such person as the prisoner.

Thus far the evidence was complete; and the prosecutor stated he had sent a letter to Manchester to enquire respecting C. Potter and Co., by whom the note was purporting to be drawn; but it appeared that his letter was not brought into court to prove his necessary part in the transactions. It was the opinion of the bench, that a material defect had arisen, inasmuch as no sort of evidence was adduced to prove the forgery. The prisoner was discharged, and the court could wait no longer.

Agreeably to the direction of the bench, the Jury acquitted the prisoner.

The same prisoner was charged with a second forgery, and uttering a bill for the payment of five guineas, purporting to be drawn at Yarmouth, by Thomas King, on the bank of Messrs. Pybus and Co., in London, with intent to defraud Thomas Nelfon, &c.

In this case, it appeared that the prisoner bought a piece of Irish linen, and two silk handkerchiefs, amounting to the sum of three pounds six shillings and two-pence, at the shop of the prosecutor, Mr. Nelfon, in Bishopsgate-street. He paid for it by means of a forged draft, and received the change; he took away the articles with him. At this moment a thought struck the shopman that all was not right; he followed the prisoner, and dogged him into a court at the end of Shoreditch, where he saw him go into a house. The bill was soon after found to be a forged one, and the prisoner, by means of the shopman's precaution, was immediately apprehended. A warrant was dispatched to Yarmouth, to enquire whether the supposed drawer of the note resided there, but the search was fruitless—no such person was to be found.

The prisoner left his defence to his counsel, who objected to the evidence as incomplete; the draft purporting to be drawn at Yarmouth, but only one of those towns, that in Norfolk was searched—that in Hampshire was neglected. It did not appear in evidence, that no such person as the supposed drawer of the bill resided there. He thought the case should not go to the Jury.
Highway Robbery.

The bench, however, overruled this idea. It was observed, that whenever Yarmouth in Hampshire was meant, it was expressed in a particular manner; whenever Great Yarmouth was meant, it was called Yarmouth generally; it behoved the prisoner to shew how he came by the note—and nothing of that kind appeared.

The Jury found the prisoner Guilty.

HIGHWAY ROBBERY.

HENRY ELLISON, alias Vale, Aaron Withers, and George Withers, were indicted for assaulting William and Elizabeth Beresford on the king's highway, putting them in fear, and taking from the person of the said Elizabeth a metal watch and nine or ten shillings in money, the property of the said William Beresford.

It appeared that Mr. and Mrs. Beresford were coming to town on the 1st of May, near nine in the evening. They were met by the three prisoners on the Paddington road—they fopped the chaise—Vale held a pistol to Mr. Beresford's breast, and asked him for his watch, pocket-book, and money. He answered he had none, but requested him to use no violence, and that he should have Mrs. Beresford's watch. On this the prisoner Vale stretched across Mr. Beresford, and pulled the lady's watch from her side with much force. The prisoner George Withers was all this time holding a pistol towards Mrs. Beresford. She gave up her pocket-book, which, after being examined by the prisoner, was returned to her. Aaron Withers held the reins of the horse during this transaction. The prosecutor and his wife were in a single-horse chaise. Mr. Beresford was positive of the identity of Ellison's person, and also of Aaron Withers, having had occasion to know them before. Of George Withers's person he was not so positive. The robbers then rode off towards Staines, and directed the prosecutor not to look after them. The latter then went to a public-house in the neighbourhood, the Red Lion, and related the transaction. The prisoners were apprehended the following day.

Mrs. Beresford corroborated in most points the story of her husband—the deposition was near the one-mile stone on the Paddington road, they were attacked—the prisoner George

Cameron, v. East India Company.

George Withers held a pistol to her temple—the steadfastly observed the prisoner Aaron Withers, who held the reins.

This lady underwent a very close examination by the prisoners' counsel on the point of identity, but in fine, he had no doubt of that kind.

The prisoners were apprehended by Baker and Creedland, two of the Bow-street Officers. No property belonging to the prosecutor was found in their possession. They left their defence to their counsel, which consisted in endeavouring to prove an alibi.

Nine witnesses were examined with the greatest strictness, and of course at considerable length.

Mr. Justice Gedge summed up the evidence to the foregoing effect.

At half past twelve o'clock the Jury retired—they sat out of court about half an hour, and at their return pronounced the three prisoners-Guilty—Death.

COURT OF KING'S BENCH.

Tuesday, May 16.

The Assignees of Cameron & the East India Company.

The circumstances of this case are as follow: Taylor sent goods from India by Cameron, in the service of the East India Company, and who in that capacity had a right to ship goods in his own name, and sell them for the use of Taylor. He accordingly brought the goods to England—there were sold at the company's sales as his property, and the money remained in the hands of the company. Cameron becoming a bankrupt, the money was claimed by his assignees—it was also claimed by the real owner of the goods. The assignees recovered in an action against the company, subject to the opinion of the court—Whether Cameron had, before his bankruptcy, such a property in the goods as entitled his assignees to the produce.

After the case had been fully argued, the court this day decided:

That Cameron was the apparent owner of the goods; upon the strength of his being sub-owner, he might have sold them and disposed of the money. The original owner
Caution to Tavern Keepers, &c.

not having given notice to the company that the goods were his, Cameron was ostensibly the owner; and therefore the goods came within the meaning of the statute of bankruptcy.—Accordingly judgment was given that the verdict should stand.

Betts, qui tam, v. Campbell.

ON Monday an action was tried, wherein James Betts was plaintiff, and Mr. Campbell, of the Shakespeare tavern, Piazza, Covent-garden, defendant, for having, as a victualler game in his possession, and also exposing it for sale.

The declaration stated four times having in possession, and four times exposing to sale, viz. on the 1st of October last, a partridge—on the 7th of January, a hare—on the 8th of January, a hare—on the 17th of January, a pheasant.

In the eye of the law, the having in possession, is deemed an exposing to sale—there is 5l. on each penalty; so that the whole of the penalties amounted to 40l. besides costs, which would have brought the whole to near 100l.

Mr. Erkine for the plaintiff, went only for two penalties, viz. the 7th and 17th of January.

A person of the name of Watts swore positively that he peeped, on the evening of the 7th of January, into the Shakespeare tavern, and saw two hares hang up on the left hand side in the larder.

On his cross examination it appeared, that he went from Sergeant’s Inn, Chancery lane, by desire of Betts to look into the larder of the Shakespeare, and to see what game there was, and saw two hares.

George Whitfield, another witness, also swore, he peeped into the Shakespeare, and saw a pheasant hanging in the larder on the 17th.

These were the only witnesses for the prosecution.

Mr. Garrow in an address of half an hour, said he had several witnesses, who would fully contradict those witnesses, who could first prove that the larder was on the right hand side, and that never any game whatever was hung in it; so that the whole was a fabrication, for the purpose of extorting penalties. The character of the informer he painted in very strong colours; was very severe upon the witnesses, and commented largely on the conduct of the attorney.

Lord Kenyon shortly said, “Gentlemen of the Jury, I have read the act, and the case is reduced to this point—If you can believe these witnesses, you must find a verdict for the plaintiff.”

The Jury immediately gave a verdict for the defendant.

Sharp v. Sheriff.

Monday, May 2d.

This is a case which we have stated several times already.

Mr. Garrow informed the court, that the defendant had been brought up by a writ of Habeas Corpus, and moved that he might be surrendered in discharge of his bail, which was ordered accordingly.

Mr. Erkine then moved on the part of the defendant, that he might be admitted to bail on the criminal charge.

It was very true that the crime of murder had been committed on a Revenue Officer, in Ireland, of the name of Wallis, by one James Sheriff and two others. But it was clear from affidavits, which he had in his possession, that the James Sheriff who committed the murder was totally a different man, and that the defendant was perfectly innocent.

Lord Kenyon, after hearing all the circumstances of this case, ordered the defendant to be committed to the prison of the King’s Bench; and those who were concerned on the part of the prosecution should send to Ireland without further delay, to request that some person who could identify the man who committed the murder might come over, and look at the defendant. His lordship thought as a murder had been committed by one James Sheriff, and as it was charged in one affidavit to have been committed by the defendant, the court could not admit him to bail till further light was thrown upon the business.

Settlement
SETTLEMENT BY PAYING PUBLIC TAXES.

A PERSON who is rated in one parish, and resides in another, does not by paying the rate, gain a settlement in either. This was decided in the K. v. the Inhabitants of St. Michael, at Thorn in Norwich, Hil. 36 Geo. III. The justices, on an appeal, confirmed an order of two justices for the removal of a widow and her family, from Swanton Norris in Norfolk, to the parish of St. Michael at Thorn, in the city of Norwich, subject to the opinion of the court, on a case which stated; that previous to the year 1793, the late husband of the pauper was settled in Swanton Norris; that in 1793 he was an excise officer, and resided in the parish of St. Michael’s at Thorn in Norwich, and, during his residence there, was settled for his salary to the land tax, in the parish of St. Gregory in Norwich, and that settlement was paid by the collector of excise; that it has been the custom in Norwich, to allow all the excise officers in the parish of St. Gregory, and not within the parishes where they respectively resided; that the parish of St. Gregory was the only parish which was relieved by the payment of the settlements, for the salaries of excise officers within the city; that the pauper’s late husband never resided in the parish of St. Gregory. By Lord Kenyon Ch. J. the single question in the case was whether the pauper’s husband had a settlement under the statute of Wil. & Mar. in the parish of St. Michael at Thorngate, to which the widow was removed. That statute says that any person who shall inhabit in any town or parish, and pay his share towards the public taxes of the said town or parish, shall thereby obtain a settlement. In this case the pauper’s husband lived in one parish, and was charged to the land tax in another; therefore this does not come within the statute of William—George J. concurred, and Lawrance J. said a settlement by being rated was insufficient for public notice; but it is no notice to the parish of St. Michael that his person was rated in the parish of St. Gregory. Both orders quashed. 9 Durnf. & Easf. 536.

ADDITIONAL STAMP DUTIES.

37 G. III. c. 90. An Act for granting to His Majesty certain Stamp Duties, and for better securing the Duties on Certificates to be taken out by Solicitors, Attorneys, &c. [22d June 1797.]

BY the 37 G. III. c. 90, it is enacted that there shall be levied throughout Great Britain, upon every skin, or from every piece of vellum or parchment, or sheet or piece of paper, on which any of the matters herein-after mentioned shall be engraved, printed, or to be paid, the respective stamp duties following: viz.

Any entry, minute, or memorandum, of any admission into any corporation or company in the court book, or record, of such corporation or company, four shillings.

Any admission into any of the inns of court, or chamber, four pounds.

Any admission into any of the four inns of court, the further sum of four pounds and two shillings over and above the said last mentioned four pounds.

Any admissitance, or for admitting, of any person as a fellow of the college of physicians, or of any attorney, or any printer, or any other officer in any court in Great Britain, (not being an annual officer in any court in the court of any corporation or inferior court, whose office is under the value of ten pounds) per annum, for the fees and perquisites, eight pounds.

Any agreement for which six shillings and one shilling are charged by two acts of 33 and 35 G. III. three shillings.

Any award, five shillings.

Any beneficial warrant or order under the sign manual of His Majesty, twelve shillings and five pence.

Any bill of exchange, draft, or order for the payment of money on demand, for which any stamp duty is charged, four shillings and not exceed five pounds five shillings, one shilling, and where it shall exceed five pounds five shillings and not exceed thirty pounds, two shillings and sixpence, and where it shall exceed thirty pounds and not exceed fifty pounds, three shillings and sixpence, and where it shall exceed fifty pounds and not exceed two hundred pounds and not exceed two hundred pounds, five shillings.
Additional Stamp Duties.

Any bill of exchange, draft, or order, payable otherwise than on demand, where the sum shall amount to forty shillings and not exceed thirty pounds, two-pence; and where it shall exceed thirty pounds and not exceed fifty pounds, three-pence; and where it shall exceed fifty pounds and not exceed one hundred pounds, four-pence; and where it shall exceed one hundred pounds and not exceed two hundred pounds, five-pence:

Any bill of exchange whatsoever, where the sum shall exceed 200l., eight-pence;

Any bill or note of landing which shall be signed for any goods or merchandises to be exported, one shilling:

Any bond given for money, the amount whereof shall not exceed 100l., three shillings; where it shall exceed 100l. and not amount to 500l., ten shillings; where it shall be of the value of 500l. or upwards, fifteen shillings; where it shall be of the value of 1000l. or upwards, the further sum of ten shillings; where it shall be of the value of 2000l. or upwards, the further sum of one pound; where it shall be of the value of 5000l. or upwards, the further sum of two pounds:

Any bond not hereby otherwise charged, except bail bonds, and assignments thereof, and except bonds exempted from the duties on stamped vellum, parchment, and paper, by 32 G. III. for the relief of the coast trade of Great Britain, and for exempting certain coast documents from stamp duties; and also except bonds given by executors and administrators, where the estate to be administered shall not exceed twenty pounds; and bonds to be given by the widow of any common soldier or seaman dying in His Majesty's service, on obtaining any probate of a will, or letters of administration of any estate, three shillings:

Any certificate or debenture for drawing back any customs or duties, or any part of any customs or duties, in respect of the reshipping or exporting of any goods or merchandises from Great Britain, two shillings:

Any collation to be made by any archbishop, or bishop, or any prebend or donation which shall pass the great seal, or which shall be made by any patron, or to any benefice, or ecclesiastical promotion, six pounds;
Additional Stamp Duties.

Any inventory or catalogue of any furniture, goods, or effects, made with reference to any agreement, or for the security of any person not hereby otherwise charged, two shillings and sixpence.

Letters of Marriages, etc.
Any letters of marriage, fifteen shillings.

Any matrimonial of a person in either of the two universities in England, four shillings.

Pardons.
Any pardon (except the general circuit or Newgate pardons) for any crime, or of any sum of money or forfeit, or any warrant of reprieve or relaxation from any pecuniary fine exceeding 100l. or from any corporal punishment, five pounds.

Passports, Probates.
Any passport, one shilling.

Any probate of a will or letters of administration for any estate of or above the value of 300l., two pounds and ten shillings; where it is of or above the value of 600l., the further sum of one pound ten shillings; and where it is of or above the value of 1000l., the further sum of two pounds; and where it is of or above the value of 1000l., the further sum of four pounds; and where it is of or above the value of 5000l., the further sum of five pounds; and where it is of or above the value of 10000l., the further sum of five pounds.

Any promissory or other note for money to the bearer on demand, which may be re-issuable from time to time after the payment at the place where the same was first issued, but not otherwise, where the sum expressed therein shall amount to forty shillings, and not exceed five pounds five shillings; one penny; and where it shall exceed five pounds five shillings, and not exceed thirty pounds, two pence; and where it shall exceed thirty pounds, and not exceed fifty pounds, three pence; and where it shall exceed fifty pounds, and not exceed 100l., four pence; and where it shall exceed 100l. and not exceed 200l. sixpence.

Any promissory or other note for money to the bearer on demand, which may be re-issuable from time to time after any payment at the same place or any other place than where the same was first issued, where the sum expressed therein shall amount to forty shillings, and shall not exceed five pounds five shillings, two pence; and where it shall exceed five pounds five shillings, and not exceed thirty pounds, four pence:

Any promissory or other note payable otherwise than to the bearer on demand, where the sum expressed therein shall amount to forty shillings, and not exceed thirty pounds, two pence; and where it shall exceed thirty pounds, and not exceed fifty pounds, three pence; and where it shall exceed fifty pounds, and not exceed 100l., four pence; and where it shall exceed 100l. and not exceed 200l. sixpence.

Any promissory or other note payable on demand, or otherwise, where the sum expressed therein shall exceed 200l. eight pence:

Any protest or other notarial act, two shillings.

Any recognizance, statute staple, or statute merchant, recognizences:

Any registrar, entry, testimonial, or certificate of any Registrar, degree taken in either of the two universities in England, &c. of two pounds.

Any registrar, entry, testimonial, or certificate of any degree in any inn of court, fourteen pounds.

Any surrender of, or admittance to, any copyhold land or tenement, (except such as shall not exceed the yearly value of twenty shillings; and except the original of a surrender to the use of a will), or any grant or lease by copy of court roll, or any other copy of the court roll of any honour or manor, (other than the court roll or book wherein the proceedings of the court are entered and enrolled), three shillings.

A copy of any surrender of, or admittance to, any copyhold land or tenement, including tenant right, or tenant right estate, not being copyhold, which shall pass by surrender and admittance, or by admiss, will pass by such custom right or tenant right estates as shall not exceed the yearly value of twenty shillings, three shillings.

Any transfer of stock in any company, society, or corporation, (except the companies of the bank of England and of the company of Great Britain trading to the South Seas), ten shillings.

Any writ of covenant for levying a fine, or writ of entry for suffering a common recovery, fifteen shillings.

Any appeal from the courts of admiralty either in England or Scotland, the court of arches, or the prerogative courts of Canterbury or York, six pounds.

Any.
Additional Stamp Duties.

Any answer exhibited in the courts of admiralty or any public port, three shillings:

Libel in

ditto:

Any libel, allegation, deposition, or inventory exhibited in the courts of admiralty or any public port, two shillings and sixpence.

Copy of cita-
cion, &c.:

A copy of any citation, motion, or answer, made in the courts of admiralty or any public port, three shillings.

Copy of libel
&c. in ditto:

A copy of any libel, allegation, deposition, or inventory, exhibited in the courts of admiralty or any public port, two shillings and sixpence.

Personal de-
crees:

Any personal decree, warrant, or motion, in any court of admiralty or the public port, or any copy thereof, five shillings.

Sentence of
admiralty:

Any sentence given in the courts of admiralty, in either England or Scotland, or the public port, exercising admiralty jurisdiction, or any attachment made out of the said courts of admiralty, or any relaxation of any such attachment, ten shillings.

Sentence in
ditto:

Any sentence or final decree exhibited in the courts of admiralty or any public port, or copy thereof, two shillings.

Surrender
in Scotland:

Any principal or original instrument of surrender or resignation of any mortgages, houset, lands, and other heritable rights, to be made to any persons who are the superiors thereof, or to any city, town, burgh, or corporation, or to any magistrates or others who have power to receive such surrenders or resignations in Scotland, four shillings and nine-pence.

Charter
&c. in ditto:

Any charter or resignation, confirmation, novo danno, or charter, upon appraising or adjudication made or granted by such superior or others as aforesaid in Scotland, four shillings and nine-pence.

Returns of
service, &c.:

Any principal or original return of any service of hire, or any precept of clara confid of lands or tenements, holding of any subject in Scotland, four shillings and nine-pence.

Seals in
ditto:

Any principal or original seal taken or following up such as mortgage, wadet, heritable bond, alienation of disposition, or upon any charter precept of clara confid, returns, appraisings, or adjudications of lands or tenements holding of any subject aforesaid in Scotland, four shillings and nine-pence.

Any principal or original seal taken or following up such as mortgage, wadet, heritable bond, alienation of disposition, or upon any charter precept of clara confid, returns, appraisings, or adjudications of lands or tenements holding of any subject aforesaid in Scotland, four shillings and nine-pence.

Additional Duties on Newspapers.

Any principal or original instrument of surrender or resignation, service, or confirmation of heirs, charter of sale, or of any housets, lands, &c. holding burbage, or of burbage tenure, in Scotland, four shillings and nine-pence.

II. And be it further enacted, That, after the 5th day of July 1797, there shall be levied, throughout Great Britain, duty to be paid in Great Britain, for the use of His Majesty, the duties following: viz.

For every newspaper, or paper containing public news, to be dispersed, whether it be contained in half a sheet or any less piece of paper, or any paper larger than half a sheet, one penny halfpenny:

For every almanack or calendar for one year, four shillings and fourpence.

III. Provided, That nothing herein shall be construed to extend to charge any foreign bills of exchange, drawn in fairs according to the custom of merchants, with any additional duty higher than after the following rates: viz. where the sum expressed in such bills shall not exceed 100l. there shall be charged an additional duty of two pence; and where it shall exceed 100l. and shall not exceed 200l. an additional duty of three pence; and where it shall exceed 200l. an additional duty of four pence: Provided that every bill of each set shall be charged, and every such bill is hereby declared to be chargeable, with the like additional duty according to the rate above mentioned.

IV. And the duties charged on any of the matters and things herein mentioned, upon which any former duty is paid above, by law payable, shall be paid over and above the duties payable on the same, on and immediately before the payment of this act; and the said duties hereby granted shall be under the management of the commissioners appointed to manage the duties on stamped vellum, &c., who, or the major part of them, are hereby required and empowered to employ the necessary officers for that purpose: and in order to denote any of the several duties payable by virtue of this act, whenever they see occasion to use such stamps as shall have been heretofore provided, to denote former duties on stamped vellum, &c., or to cause new stamps to be provided, and also the duties granted by this act, and alter or renew the same from time to time, and to do all other things necessary to be done.
Penalty on Counterfeiting Stamps.

Penalty of death for counterfeiting stamps, &c.

V. And if any person shall counterfeit or forge, or cause to be counterfeited or forged, any stamp directed to be used by this act, made, or used, for denoting the duties by this act granted as aforesaid, or shall counterfeit the impression of the same, with intent to defraud His Majesty, or shall utter, any parchment, &c. liable to any stamp duty by this act imposed, with such counterfeit stamp, knowing it to be counterfeit, or shall use any stamp directed to be used by this act, with intent to defraud His Majesty, then every person so offending, shall be judged a felon, and suffer death, without benefit of clergy.

VI. Be it further enacted, That all powers, provisions, &c. and all other matters prescribed or appointed by any act in force at the passing of this act, relating to the stamp duties on vellum, &c. (and not hereby altered) shall (as far as they are respectively applicable) be of full force with relation to the other duties herein-before mentioned, and shall be put in execution for the raising, laying, &c. the said additional and other duties, as fully, as if the same had severally been hereby re-enacted with relation to the said additional and other duties.

How to calculate the number of stamps to be put on indentures, &c.

VII. It is further enacted, That the number of stamps required to be put on any skin, or piece of vellum or parchment, or piece of paper on which any indents, leafes, bond, or other deed hereby charged with the duty of three shillings, or any agreement hereby charged with any duty, shall be engrossed, written, or printed, shall, after the passing of this act, be calculated according to the number of common law sheets, each common law sheet containing seventy-two words, of which such indentsure, leafes, bond, or other deed, together with every schedule or instrumen annexed unto or indorsment made on the same, shall consist in manner following: viz. where the quantity of words of which any indentsure, leafe, bond, &c. shall consist as shall not exceed fifteen such common law sheets, one or more stamps or stampes to denote the value of all the duties charged thereon by any former act or acts of parliament, and this act; and where the quantity of words shall exceed fifteen common law sheets, then progressively one or more further stamps of

Additional Stamp Duties.

of the like value for every further entire quantity of fifteen such common law sheets of which any such indentsure, leafes, &c. shall consist: Provided that, if, after calculating the words, there shall remain any number of words less than fifteen other common law sheets, no further stamp shall be required for such excess above the number so calculated.

VIII. And the number of stamps which shall be required to be put on any skin, &c. on which any copy, purporting to be a true or attested copy, of any indentsure, leafes, &c. hereby charged with duty, shall be printed or written, shall be calculated in manner following; viz. where the quantity of words shall exceed ten such common law sheets as aforesaid, one stamp as aforesaid; and where the quantity of words shall exceed the number of ten common law sheets, then progressively one further stamp as aforesaid for every entire further quantity of ten common law sheets of which such copy shall consist: Provided that, if, after calculating the words, there shall remain any number of words less in quantity than ten other common law sheets, no further stamp shall be required for such excess above the number so calculated.

IX. It is further enacted, that all the provisions, rules, and matters, prescribed by an act, for the more effectually securing the stamp duties on indentures, leafes, &c. and not hereby altered, shall be extended to the stamping such deed, indentures, leafes, &c. according to the true intent and meaning of this act. And if any attorney, solicitor, or any other person, shall print, or write, or cause to be printed, any agreement, &c. not duly stamped, according to the directions of this act, and shall neglect to bring it to be duly stamped within the time directed by the said act pasted in this session, every such attorney, solicitor, or other person, shall forfeit twenty pounds, to be recovered and applied as any other penalty imposed by the said act; and no such agreement, &c. shall be pleaded or be otherwise given in evidence, or be good, or available, in any manner whatever, unless it shall be stamped as required by this act.

X. It is further enacted, That every person who shall administer the personal estate of any person dying after the passing of this act, or any part thereof, without proving the out provings.
Additional Stamp Duties.

the will, or taking out letters of administration of such personal estate, within six calendar months after the death of the person to die, shall forfeit fifty pounds, to be recovered in His Majesty's court of exchequer at Westminster, for offences committed in England, or in His Majesty's court of exchequer in Scotland, for offences committed in Scotland, and one moiety of such forfeiture shall, if sued for within six calendar months, be to His Majesty, and the other to the person who shall inform or sue.

XI. And be it enacted, That in respect of each and every copyhold tenement of twenty shillings per annum, or upwards, mentioned in any furred, admittance, or copy of court roll, of any honour or manor, and each and every custom right or tenant right tenement, not being copyhold, of the value before mentioned, mentioned in any furred, admission, or instrument of admittance, whereupon a several fine shall be due or payable to the lord of any manor, or a several fee shall be demanded or received by any fadoward, or deputy feward, of such manor, a distinct and several stamp duty shall be charged according to the amount of all the duties imposed thereon by this or any former act or acts.

If any officer of the crown, or any person interested in the duties hereinafter mentioned, or any officer interested in the duties hereinafter mentioned, or any person interested in the duties hereinafter mentioned, shall receive from any person, any fine or fee for any furred, admission, or instrument of admittance, of or to any copyhold tenement, or for any grant or lease by copy of any court roll, or for any other copy of the court roll of any manor, or for any furred, admission, or instrument of admittance, to any custom right or tenant right tenement, not being copyhold, without demanding and receiving the stamp duty in respect of each distinct tenement aforesaid, then every such feward or other officer shall, for every such offence, forfeit twenty pounds, and the duties which shall be due thereon, whether the same shall have been so received by the feward or other officer, or not, shall be a debt to His Majesty, of the feward or officer who ought to have received the same; and if the same shall not be received by such feward, &c. then the said duties shall also be a debt to His Majesty, of the person to whom any estate

Penalty on Counterfeiting Stamps.

as aforesaid shall pass by force of any surrender, admission, or copy, or instrument of admittance, which shall not be so stamped as aforesaid.

XII. And if any steward or other officer of any manor shall receive the duties on any such surrender, admission, or instrument of admittance, or copy, and shall neglect to demand and receive the proper stamps for the same, and to pay the duty so received to the officer appointed by the committee for three months, he or any of his servants, shall forfeit for three calendar months after receiving the same, every shilling, and every shilling, a distinct and several stamp duty, and double the duty which shall not be paid by him within the time.

XIV. It is further enacted, That it shall be lawful for any persons who shall, on the fifth of July 1797, have in their possession any vellum, parchment, or paper, stamped, or marked, used to denote any of the duties now payable on vellum, by law on stamped vellum, &c. by virtue of any act in force before the passing of this act, and upon which have not been stamped, &c. any duty is hereby imposed in addition to the stamp duty now payable, at any time within the space of sixty days, for persons residing in England, and of four calendar months for persons residing in Scotland, to be computed from the fifth day of July 1797, to bring or fend such vellum, &c. to the said commissioners, at their said head office, who, &c. are hereby required, on payment of the duties by this act imposed, to receive the general of the said duties, or to some person authorized, to cause such vellum, &c. to be duly stamped with the proper stamp, to denote the payment of the respective duties hereby imposed; or at the election of the person bringing such vellum, &c. to cause the same to be cancelled, and other vellum, &c. to be stamped with the proper stamps of the like value with the amount of the stamps so cancelled, and the duties so paid, without demanding or taking any consideration (other than the duty hereby imposed) for the same; and all vellum, &c. stamped by virtue of any act now in force, on which any thing shall be printed or written, after the fifth of July 1797, which shall not be brought within the respective times aforesaid to the said head office, shall be of no other effect than if the same had not been so stamped; and the matters and things which shall after the fifth of July 1797, be printed or written
Additional Stamp Duties.

written thereon, shall be of no other effect than if they had been printed or written on unstamped vellum, &c.

XV. And be it further enacted, That no promissory note, or other note, which by the said 34 G. III. is allowed to be again issued under certain Regulations therein contained, shall, after the said fifth of July 1797, be again issued after payment thereof, until it shall have been brought to the said head office to be stamped in the manner directed by this act; and the said commissioners, hereby required to stamp the same, on payment of the duty by this act imposed, on proof of oath or affirmation before the said commissioners, (which oath or affirmation the said commissioners, or two of them, are hereby authorized to administer), that the said note hath not been, after payment thereof, again issued since the said fifth of July 1797; and any such note which shall be first issued or negotiated after the fifth of July 1797, and which may be after any payment thereof according to the regulations of the said act again issued, being also first properly stamped to denote the duty by this act imposed, may be again issued from time to time in the manner allowed by the said act; and all rules, and regulations, prescribed or imposed by the said act, with respect to the stamping of such promissory notes or other notes, in or after the said office, from time to time, or with respect to the issuing, or negotiating, or cancelling such notes, after payment thereof, shall be put in practice with respect to the securing the duties by this act imposed.

XVI. It is further enacted, That, after the said fifth of July 1797, there shall be levied for the use of His Majesty, the yearly sum of five hundred pounds, over and above the yearly sum of one shilling and sixpence per cent. to now payable for every sum of 100l, and in proportion for a greater or less sum, that shall be injured by any person by any policy of insurance, for insuring houses, furniture, &c. from loss by fire.

XX. And the said duties on insurances, shall be under the management of the commissioners of stamp duties, and shall be levied, recovered, &c. by the like manner of management of the duties of one shilling and sixpence, granted on the like insurances by 22 G. III. are levied, recovered, &c. and shall be subject to all the like rules and regulations, as the former duties are liable to.

XXI. All the monies arising by the several duties herebefore mentioned, except those on gold and silver plate imported, shall be paid, from time to time, into the hands of the receiver general of the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c. to the receiver general for the duties on stamped vellum, &c.
Additional Stamp Duties.

Duties to be in addition to the revenue, for defraying the expense occasioned by any loan made or stock created, or to be created by virtue of any act passed, or to be passed, in this session of parliament.

XXIII. And whereas certain stamp duties of six shillings or of eleven shillings respectively, are charged by several acts on every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be printed or written, any policy of assurance or insurance from loss by fire, repealed by 5 & 17 Geo. III. 1797.

Where the sum shall amount to one thousand, five hundred, or for four thousand, any sum above, which shall be levied as the repeated duties.

For every skin, or piece of vellum, &c. on which shall be written or printed, any policy of assurance for insuring houset, furniture, &c. from loss by fire, where the sum insured thereon shall amount to one thousand, three shillings, and where it shall amount to one thousand, six shillings, or upwards, six shillings.

Which several duties shall be levied in like manner as the duties hereby repealed were, on and immediately before the passing of this act, or any duties hereby granted, may be levied by virtue of this act.

XXV. Provided always, That the monies arising from the several duties hereby granted or to be granted, and made part of the consolidated fund.

XXVI. And whereas, by the 25. G. III. intituled, an act for granting to His Majesty certain duties on certificates, &c. to be taken out by solicitors, attorneys, and others, practising in certain courts of justice in Great Britain; and certain other duties with respect to warrants, mandates, and authorities, to be entered or filed on record, as therein mentioned; certain duties were granted on certificates to be taken out by any solicitor, attorney, notary, proctor, agent, or procurator, of his admission, enrollment, or register, in any of the courts therein mentioned; and whereas, for avoiding frauds, it is expedient that the certificates shall be taken out only at the head office of stamps, it is therefore further enacted, That, after the first of November 1797, every person admitted, sworn, enrolled, or registered, a solicitor, attorney, notary, proctor, agent, or procurator, in any court, or of His Majesty’s courts at Westminster, or in any ecclesiastical court, or in any of the courts of admiralty or of the Cinque Ports, the great sessions in Water, or in any courts and certain in the counties palatine, or in any other court in that part of Great Britain called England, holding good, whereby the debt or damage shall amount to forty shillings or more, shall, annually, between the first of November and the end of Michaelmas term then next following, during every such time as he shall continue so to practice in any of the said courts, or before such person shall commence, carry on, or defend, any action or suit, or any proceedings in any of the said courts, deliver in to the commissioners appointed to manage the duties on stamped vellum, parchment, and paper, or to their officers at the head office of stamps in Middlesex, a paper or note, or in writing, containing the name and usual place of residence of such person; and thereupon, and upon payment of the duties by the said act imposed, according to the place of his residence described in such paper or note, in writing, every such person shall be entitled to a certificate, duly stamped to denote the payment of the duty by the said act imposed, according to the place of residence described as aforesaid, which certificate the said commissioners, shall cause to be immediately inflicted, under the hand and name of the proper officer, in such form as the said commissioners shall devise.

XXVII. And every certificate so to be obtained, shall be entered in one of the courts in which the person described therein shall be admitted, enrolled, sworn, or properly registered, with the respective officer or officers of the said courts, appointed by the said act to grant certificates of enrollment, admission, or register, within the time herein before prescribed, or before such person shall be permitted to practice as aforesaid; and the said respective officers.
officers shall, from time to time, upon payment of the fee of one shilling, enter in alphabetical order the names of the persons described in such respective certificates, together with the places of such their residence as aforesaid, and the respective dates of such certificates, in books or rolls to be prepared for that purpose, to which books or rolls all persons may at seasonable times have free access without fee or reward.

When such certificates shall bear date, and when determined.

XXVIII. And every certificate issued by virtue of this act, between the first day of November in any year, and the end of the then next Michaelmas term, shall bear date on the second of November in such year; and every certificate issued at any other time, shall bear date on the day on which it shall be issued; and every such certificate shall cease and determine on the first day of November then next following.

Certificates granted before Novem.

XXIX. It is further enacted, That every certificate granted at any time before the first of November 1797, by virtue of the said recited act, shall cease on the first of November 1797, and any person who shall deliver any certificate granted after the first of November 1797, or to be granted before the first of November 1797, and then in force, to the said commissioners at their said office, or to any person appointed by them to receive the same, to be cancelled, shall be entitled to an allowance of duty in proportion to the period then unexpired of the time for which such certificate was granted, which allowance the said commissioners are hereby required to compute and pay to the person delivering such certificate to be cancelled, and the same may be paid out of any duties in their hands, or if any of the persons bringing any certificate to be cancelled, shall require a new certificate for the ensuing year, then to deduct the same out of the duties to be paid for such new certificate.

Penalty for acting after Nov. 1, 1797, without a certificate, or without entering it.

XXX. And after the first of November 1797, if any person shall in his own name, or in that of any other person, sue out any writ or process, or commence, prosecute, or defend, any action or suit in any of the courts aforesaid, in expectation of any gain, fee, or reward, or shall do any act in any of the said courts as an attorney, solicitor, notary, procurer, agent, or procurator, of such court, without obtaining a certificate in the manner herein-before directed, or without entering the same in one of the courts aforesaid, wherein such person shall be admitted, enrolled, sworn, or registered, as solicitor, attorney, notary, proctor, agent, or procurator, or shall deliver in to any person at the said head office, any account, containing a place of residence, contrary to the directions of the said act of 25 G. III. with intent to evade the payment of the higher duties of five pounds, by the said act imposed, every such person shall, for every such offence, forfeit fifty pounds, and is hereby made incapable to prosecute any action or suit in any court of law or equity, for the recovering any fee, reward, or disbursement, on account of prosecuting, carrying on, or defending any action, suit, or proceeding, or having prosecuted, carried on, or defended, any action, suit, or proceeding, or any matter or thing relating thereto, without such certificate as aforesaid.

And that every person admitted, sworn, enrolled, or registered, in any of the said courts, who, after the first of November, shall neglect to obtain his certificate therefor, for the space of one whole year, shall from thenceforth be incapable of practising in his own name, or in that of any other person, in any of the said courts: provided always, that nothing herein contained shall be construed to prevent any of the said courts from re-admitting any such person on payment of the duty accrued since the expiration of the last certificate obtained by such person, and such further sum by way of penalty, as the said court shall think fit to order.

XXXII. It is further enacted, That after the tenth of October 1797, out of the monies arising from the rates and duties imposed by the act of the 25th year aforesaid, after the said tenth of October 1797, the sum of £647 10s. being one-fourth part of 145,500l. the annual average produce 1797 for three years, ending the fifth day of August 1797, of the duties imposed by the said last mentioned act, shall, quarterly, on the fifth of January, the fifth of April, the fifth of July, and the tenth of October, in every year, during the period of ten years, be set apart from the remainder of the monies arising from the said duties; which remainder shall, during the said period of ten years, be paid into the receipt of his majesty's exchequer, apart from all other branches of the public revenue.

L. XXXIII.
Discount allowed on Newspapers.

XXXII. And whereas it is expedient that a compensation should be paid to such proprietors, printers, and publishers of newspapers, who shall not advance the price of their papers beyond the amount of the duty imposed thereon by this act; be it further enacted, That for every such newspaper, which shall be sold at a price not exceeding sixpence, there shall be paid an allowance, by way of discount, upon the amount of all the respective duties payable on newspapers, by any act or acts in force on and immediately before the passing of this act, and also by this act, after the rate and in the manner herein-after mentioned; and that the said allowance shall, in all cases where the same shall be made, be in lieu of all former allowances directed to be made by any act or acts whatever.

XXXIV. Provided always, That if the proprietors of any newspaper, shall make it appear to the satisfaction of the said commissioners, or any three of them, or any officers appointed by them, or any three of them, for such purpose, that any newspaper of which such person is proprietor, hath been, for 9 months, sold, for more than fourpence halfpenny, for each newspaper, it shall be lawful for the said commissioners to make the like allowance as herein-after mentioned to such proprietors, who shall not advance the price of their papers above the usual price as aforesaid, more than the amount of the duty by this act imposed thereon.

XXXV. Any person who shall bring to the head office of stamps, to be stamped with the respective duties imposed on newspapers, any paper commonly called Single Demy Paper, not exceeding in each sheet thereof twenty-eight inches in length and twenty inches in breadth, to be stamped on each sheet thereof, or any paper, commonly called Double Demy Paper, to be stamped on each half sheet thereof, shall, on present payment at any one time of ten pounds or upwards, on account of the respective duties, be entitled, on demand, to an allowance, by way of discount, after the rate of 16l. per centum per annum, on the sum so paid.

Committees to provide two.

XXXVI. And it is further enacted, That the said commissioners shall cause two stamps to be provided, to denote the duties payable on newspapers, the one of which shall stamps, one denote the discount which shall be allowed in pursuance of this act, and the other, which shall be brought to the said head office to be stamped, on payment of the duties as aforesaid, and whereupon the discount hereby directed to be allowed shall be demanded and paid, shall be stamped with the stamp herein-before directed to be provided to denote the discount to have been allowed; and all such paper whereupon no discount shall be demanded and paid in pursuance of this act, shall be stamped with the other of the said stamps: And if any person shall print, or cause to be printed, any newspaper, without printing, or causing to be printed thereon, the full price at which the same shall be sold, or shall sell, or expose to sale, any such newspaper, at any greater price than the sum printed thereon, or shall print, or cause to be printed on any such newspaper, which shall be stamped with the stamp herein-before directed to denote the discount to have been allowed in pursuance of this act, any price exceeding the sum allowed by this act; or shall sell, or expose to sale, any such newspaper, which shall be stamped with the said stamp to denote the discount to be allowed as aforesaid, at any price exceeding the sum so allowed, every such person shall, for every such offence, forfeit twenty pounds.

XXXVII. Provided always, That nothing herein shall where the be construed to limit the price of any paper whereupon the allowance by this act granted shall not have been demanded and paid, nor to prevent any person, on present payment of the duties imposed by any acts in force on and immediately before the passing of this act, from receiving the allowance of four pounds per centum thereon, in any case where the allowance by this act granted shall not be demanded and paid.

XXXVIII. If any action or suit shall be commenced against any person for any thing done in pursuance of this act, it shall be within six calendar months, and shall be brought where the cause of action shall arise, and the defendant may plead the general issue.
could prevent its lamentable frequency. He should, however, find his office easily performed if this was one of those fashionable intrigues where female forwardness preceded seduction; but forry was he to say, that it was mixed with almost unexampled wrongs to unfortunate individuals. Mr. Samuel Boddington, the plaintiff, was a most respectable merchant in the city of London, and the defendant was not only his partner, but one of his nearest relations, his fathers being sons of the same parents; united thus by trade, by connubiality, nothing could have interrupted their prosperity short of an abandonment on one of their parts to vice. The plaintiff, at a proper age, was put under the care of a gentleman of the name of Morgan, who had also the tuition of two brothers of the lady, who was thus involved in misfortunes,—he would call it a misfortune, for the had, in a great measure, blotted out her guilt by sorrow and contribution,—the visited Mrs. Morgan, and in consequence the plaintiff became much enraptured with her, and well he might, for it was more the office of a poet than of an advocate, to describe her beauty:—she received his attentions, and a mutual fondness took place between them; when in the midst of this scene of happiness, she was called upon by her parents to return:—her duty obeyed, and a final separation seemed inevitable. The plaintiff was naturally disturbed; he embarked on board the ship, which he followed to the Downs, where finding her attachment was equal to his own, he hardened to throw himself at the feet of his father, to implore he would endeavour to preserve his happiness. The fondness of the parent gave way, and he prevailed upon her guardians to let her remain, while they wrote over to her father at Madras, for his consent to their marriage, which arrived in the space of ten months, and they were married accordingly.

The father going out of business, the defendant came into partnership with the plaintiff in a prosperous business, wherein they turned from 4 to 500,000 pounds per annum. Here he thrashed back from any further investigation; for it would appear that the defendant had acted upon the most deliberate plan of seduction that had ever entered into the mind of the most vicious, and therefore he could not in this case hear any plea on the infirmities of mankind.
mankind set up for mitigation; for it was not a man caught before he was aware, but one acting upon a low and progresive system. His connection in trade, and his near relationship, rendered him as one of the family, and perceiving this unfortunate lady was particularly fond of her children, he commenced his design by paying little attention to, and showing a kindness for them. Having thus wormed himself into her good opinion, after a time a tickness followed, whether pretended or real was no matter, but he stated to her she was the cause; and thus by degrees he alienated the husband from her heart.

The plaintiff observing a change in his wife, resolved to carry her out of the way, first to her mother at Bath, and then to some distant part of the country, thinking he perceived some improper attentions, but not having the smallest idea that at that time there was any thing criminal between them—he had, however, told his wife his thoughts, and defined the would have no further communication with the defendant, which the not only promised, but even told the defendant her resolution, after having confounded to clothe him with the Tuesday before.

On the Thursday the plaintiff and his wife set out for Bath, and, as if willing to avenge for his improper conduct, the defendant was particularly attentive on taking leave of the plaintiff, and, putting out his hand, expressed a hope that nothing might occur to break in upon his pleasures; and this he did at the moment he was pluming the debauchery of his wife, and contriving how he should even take the lady by surprize—thus leaving all the fancy of the poets and even Shakespeare behind him.

His plot seemed to be nearly ripe, for on Sunday following he sends the plaintiff this letter:—"Dear Sir, The packet arrived this morning, and as you said you were willing to come to town, I request you will and be in town on Monday morning to be at the meeting of the Exchequer warrants. News is generally good here:—the funds are better, but as you will be in town so soon, I need not enter into particulars. Yours in haste, &c."

This letter being put into the post, he wrote another, which he left for the plaintiff in his desk:—"When we parted on Thursday it was for the last time; for I shall leave London this night, never to return to it again. I have tried for Con. Cou.

"I have deceived you, for there is no packet arrived; and I wish this was the only deception I have practised against you. When you see my father, for God's sake break it to him by degrees. I have drawn 700l. from the bankers."

After leaving this letter, he set out himself for Bath, crosting his injured friend upon the road, while he was brooding over the mischief he was about to occasion.

Such was the case upon which the plaintiff had by civil action fought for redress in a Court of Justice—the benevolent laws of England had provided against the infirmities of nature arising from a sudden gust of passion; thus, though death should succeed a blow thus given, the terrors of the law interfered, but that tenderness only existed until reason could re-assume her throne—and here no sudden passion could exist, for the defendant deliberately sat down to complete his design, and travelled 100 miles to put it in practice, in despite of a solemn promise which he had given.

The jury therefore were called upon by their verdict to give an wholesome example, and to array themselves in the terror of justice—as husbands, or at least the offsprings of marriage, he called upon them to protect it from pollution—as men engaged in traffic he required them to consider the confidence that was necessary, by which only honour and happiness can be protected—as fathers and sons, he called upon them to give a solemn, firm to the rising generation; they should also consider the peculiar situation of the plaintiff by the defendant's withdrawing his plea of Not Guilty, who no doubt thereby thought to lessen the punishment for his crime, and to conceal his disgrace. To counteract this he had, as counsel for the plaintiff, endeavored to keep it in the court of King's Bench, but the Judges had unanimously rejected his motion, since there was no question of law, and thereby defending this court, which had only to decide on the proportion of damages, and he had no doubt but, by their verdict they would prove the Judges were not mistaken.

Thomas Green stated, that Mr. Ashburnham, the father of Mrs. Boddington, remitted to him his money from Bombay, that he sent over to his sister three children, two sons and this daughter; in the year 1785 or 1786, the was
was brought to town, and placed out to boarding-school. At the latter end of the year 1790, at the request of her father, he fitted her out to return to him. After she was on board, the ship put into Deal: and in consequence of a letter from the plaintiff Mr. Boddington, he, in conjunction with the other guardian, Mr. Perry, agreed that she should remain while proposals for her marriage with Mr. Samuel Boddington were sent to her father. In the meanwhile she came on shore, and was put under the care of Mrs. Emmerison. That in time he received Mr. Audiburnam's consent, and they were married in consequence in February, 1792;—that he considered they were sincerely attached to each other; that he witnessed the settlement, which was 10,500l. stock in the three per cents: that he continued to visit them from that time till just before they went to Bath, and that he had always considered them as exceedingly happy.

In his cross-examination he said, that Mrs. Boddington was uncommonly beautiful; that he believed she was now about twenty-two years of age: he had never observed anything particular in her manner, but repeated, that she was remarkably handiwork.

Mrs. Emmerison had known Mrs. Boddington from the time she was ten years of age, she described her as possessing great beauty; she was far from forward in her manner, but, on the contrary, very reserved; and she had always considered her behaviour as proper and virtuous. On Mrs. B.'s returning from on board of ship she came to her house, where she remained for some time, and then went to Mrs. Murray's, at Kensington. Mr. S. Boddington frequently came to see her; he appeared to have a great attachment for her, and he appeared to be the object of her choice and affection. She was present at their marriage, and had preferred an intimacy in the family from that time; and from all the observations she had been enabled to make, Mr. Boddington always appeared particularly attentive to her; she was uncommonly domestic, and very much attached to her children. The plaintiff and defendant, she said, were first cousins, and thought the latter might be about 22.

(To be continued in our next.)

Mrs. Emmerison, in her cross-examination, said, She had often seen the defendant with Mrs. Boddington; she thought his attention to her was very marked and observable, and that he admired her very much. She had not noticed this so much in mixed as in family parties, and she did not recollect the plaintiff was ever present when she made her observations: but it made so much impression upon her, that about half a year before the circumstance took place, she communicated her thoughts to Mrs. B. who made no alteration in her conduct to him: indeed, she was very distant in her behaviour to everybody. She did not mention her suspicions to the plaintiff, considering it too delicate a subject;—she believed he was between 31 and 32, and the never observed anything improper in his behaviour.

Dr. Henry clinics was introduced to the lady by Mr. Boddington, a little before their marriage, in consequence of her having a little complaint in her head. He frequently visited them afterwards. Mr. Boddington was remarkably attentive to her and the children, and would have him sent for professionally on the most trifling occasion. They had two children, one about four years of age, and the other two; to both of whom she was a very fond mother:—and so far from having noticed anything particular between her and the defendant, he was very much surprized when he heard what had happened.

Joseph Street, a clerk in the house of the plaintiff and defendant, said, the business of their house was to receive conflagrations from the West-Indies, and that speaking upon the average, he believed they might turn from 3 to 500,000l. per annum. As the plaintiff's town residence was in Mark Lane, he had frequent opportunities of seeing him in his family, and from his behaviour to Mrs. B. he had set her down as one of the happiest women in the kingdom:—he did not think the plaintiff ever spent an evening at home. In her deportment she was very modest, and in her manner very reserved; he was very attentive to her, and the appeared to be pleased with it.

This witness was then flown the two letters read by Mr. Erkine, which he proved to be the handwriting of the defendant, as well as the two drafts upon their banker for 700l.
Trial for Crim. Con.

In his Cross-examination he stated, that the defendant entered into the partnership on the 21st of March, 1794; that he resided with his father at Chatham, who had nine daughters, one only of which was married. That about a fortnight after the elopement, Mrs. B. came to Mark Lane, but she did not stay there, and he believed the plaintiff had not lived with her since.

Mr. Lowe, on the part of the defendant said, that although he would not undertake to state this unfortunate affair as unworthy blame, yet he thought this case could not deserve to be considered in that aggravating light which had been thrown on it by his learned friend; for the defendant certainly did not appear before them as the hardened, fashionable seducer, sitting down who should be the next object of his ruin and disgrace; but one, whose susceptible heart could not withstand the blaze of her beauty; her charms had overpowered his duty and reason, and suspended his principles, which, until that fatal moment, were without taint or reproach:—they had been the victims of their own passions, for repentance had trod upon the heels of guilt; and he who had sacrificed friends, fortune, and connections for her sake, at her request, bereaved himself of her society, for which he had abandoned everything that was dear.

Mr. Law then went much at large into arguments against heavy damages, contending that the plaintiff would have ample retribution, by the whole commercial concerns of the house falling into his hands, and that they should consider the defendant as a voluntary exile, a self-punished, self-devoted victim, who indeed it did not appear had any property of his own, except what he had made during his partnership, which he was authorized to pay, after deducting the interest for the money which must have been advanced for him, did not amount to 3000l. He therefore trusted they would look upon him as a young man, who by one lapse of virtue had been severed from his friends and connections, and from all that was dear, to the end of his days: he would therefore recommend him to their temperate and lenient consideration; his whole having is under 3000l. what damages they gave more must fall upon an afflicted parent, who had eight daughters to provide for, who would in that case become sufferers by their brother's misconduct; he hoped therefore that their verdict would breathe mercy and justice, and not, as his learned friend had asked for, vengeance and terror.

Mr. Burchall, the deputy sheriff, went over the evidence with some neat and pertinent remarks, after which the jury retired for about half an hour, and then returned a verdict of ten thousand pounds damages.

Mr. Boddington had laid them at fifty thousand pounds.

Lift of Stamp Duties in 1797.

To the Editor.

SIR,

ENCLOSED I send you a corrected Lift of all the Stamps now in use, which I doubt not will prove highly acceptable to the majority of your readers.

Your's, &c.

L. W.

An Alphabetical List of all the Stamps now used in Great-Britain; corrected to July 5, 1797.

Actions, entry of, in inferior courts, for 40s. and upwards, by 5 and 6 W. and M. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. and by 12 G. I. c. 33. 6d. Total One shilling and sixpence.

Adjudication, aprisings, charter, reidentification, clare cantil, cognition of heirs, heritable right, confirmation, novo-damus, principal and original instrument of surrender, retourn, saisine, and service in Scotland, 10 Ann. c. 19, 21. 3d. 17 G. III. c. 50, 11. 6d. 23 G. III. c. 58. 11. and 37 G. III. c. 90. 4s. 9d. Total Nine shillings and sixpence.

Admiralty or Cinque Ports—Any answer exhibited in these courts, 5 W. & M. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 23 G. III. c. 58. 11. 37 G. III. c. 90. 3s. Total Five Shillings.

—Any libel, allegation, deposition, or inventory, exhibited in the courts of Admiralty or Cinque Ports, 5 W. & M. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 12 G. I. c. 33. 6d. 23 G. III. c. 58. 11. 37 G. III. c. 90. 2s. 6d. Total Five Shillings.

—Any copy of any citation, monition, or answer, made in the courts of Admiralty or Cinque Ports, 5 W. & M. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 12 G. I. c. 33. 6d.
List of Stamp Duties in 1797.

- Affidavit in any court of law or equity, at Westminster, or in any court of Great Sessions for the counties in Wales, or in the court of the county palatine of Chester, or copies thereof, 5 W. III. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 32 G. III. c. 35, 6d. 35 G. III. c. 30, 6d. Tot. Two shillings.
- Affidavit in inferior courts, One shilling.

Agreements (except where the matter of agreement shall not exceed twenty pounds, and also except those for lease at rack rent of messuages under five pounds, those for hire of labourers, artificers, manufacturers, or menial servants, and those relating to sale of goods, &c.) by 23 G. III. c. 58, 6d. 35 G. III. c. 30, 1s. 37 G. III. c. 90, 3d. Tot. Ten shillings.

No memorandum or agreement written upon an unstamped paper shall be deemed void, if it is stampt at the head office, and the duty paid within twenty-one days after it shall have been entered into.

Almanack, book or itch, Old Duty 4d. and by 37 G. III. c. 90, an additional 4d. Tot. Eight-pence.

Affidavit, sentence, and final decree, in ecclesiastical courts, and copies thereof, and copies of citation or monition, 5 W. III. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 23 G. III. c. 58, 1s. 37 G. III. c. 90, 3d. Tot. Two shillings.

Appeal from admiralty, arches, or prerogative court of Canterbury or York, 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 12 Ann. 2, c. 9, 40s. 37 G. III. c. 90, 6d. Tot. Twelve pounds.

Appearance on common bail, 5 W. III. c. 21, 6d. 4 Ann. c. 12, 6d. 32 G. III. c. 35, 6d. Tot. One shilling and sixpence.

Appearance on special bail, 5 W. III. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 37 G. III. c. 90, 3d. Tot. Thirty shillings.

Apprentices. The stamps upon apprentices indentures amount to 20s. that is, each indenture must be on a 10s. stamp (fee Deeds); except parish apprentices or charity children, for whom a sixpenny stamp on each indenture is sufficient, by 1 W. & M. c. 21.

And if a fee be given with an apprentice, clerk, or servant, bound or articled for a term of years, the following duty must be paid in respect of such fee:

From 1l. to 50l. sixpence for every pound.
All above 50l. that is 51l. and upwards, 1s. per pound; to be paid by the master or mistress.

The full sum given must be set down in the indentures, or forfeit double the amount, if discovered.

And the indentures must be brought to the stamp-office, if executed within the bills of mortality, within one month; or if executed in the country, to their agents within two months after binding, and the duty paid, or the indentures become void and forfeit 50l. before.

Assignments of bail bonds, 5 W. III. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. Tot. One shilling.

Assurance of Houses and Policy, see Insurance

Attachment in Admiralty or Cinque Ports, 5 and 6 W. & M. c. 21, 5s. 9 and 10 W. III. c. 25, 5l. 37 G. III. c. 90, 10s. Tot. One pound.

Attorney, letter of. See Deeds.

Attorney, admittance of. See Admission

— every solicitor, attorney, notary, proctor, agent, or procurator, practising in any of the courts at Westminster, ecclesiastical, admiralty, or cinque port courts, in his Majesty's courts in Scotland, the great sessions in Wales, the courts in the counties palatine, or any other courts, holding pleas to the amount of 40l. or more, shall take out a certificate annually, upon which there shall be charged, if the solicitor, etc., resides in any of the Inns of Court, or in London, Westminster, Southwark, St. Pancras, St. Mary-le-bon, or within the bills of mortality, a stamp duty of 5l. in any other part of Great Britain 5l. 25 G. III. c. 80.

And every solicitor, attorney, notary, proctor, agent, or procurator, in any court in England, holding plea of 40l. shall annually, between November, and the end of Michaelmas term, deliver at the head office for stamps a note, containing his name and place of abode, and thereupon and upon payment of the duties in respect of his abode, every such person shall be entitled to his certificate, to be signed by the commissioners of stamps, or their proper officers. 37 G. III. c. 90. f. 26.

And every such certificate to obtain shall be entered with the proper officer of the court where the party shall practice, who shall be paid 1s. for the entry, and the

books of such entry may be inspected by all persons gratis. f. 27.

And every such certificate shall bear date the 2d day of November, and shall cease on the 1st day of November next following, f. 28.

Certificates granted before November 1, 1797, shall cease on that day; and persons who shall deliver up such certificates then in force to the commissioners of stamps, or their proper officer, to be cancelled, shall be entitled to an allowance of duty in proportion to the period then unexpired, f. 29.

Persons who shall, after the 1st day of November, 1797, act without obtaining a certificate, or without entering the name as aforesaid, or shall deliver in to any person at the Stamp Office any account of a residence with intent to evade the higher duties, shall forfeit 50l. and be incapable of suing for any fees, f. 30.

And every person admitted, sworn, enrolled, or registered in any of the courts, who shall neglect to obtain his certificate in manner aforesaid, for the space of one whole year, shall from thenceforth be incapable of practising in his own name, or in the name of any other; but the courts may re-admit him on payment of the duty accrued since the expiration of his last certificate, and shall further sum as the court shall order by way of penalty. f. 31.

Attorneys Clerks. By 34 G. III. c. 14, there shall be paid for every contract in writing, whereby any person shall become bound to serve as a clerk in order to his admission as a solicitor or attorney, the additional duties following. ½d. For every piece of vellum, parchment, or paper, upon which shall be written any such contract whereby any person shall become bound to serve as a clerk as aforesaid, in order to his admission as a solicitor or attorney in any of the courts at Westminster, there shall be charged a stamp duty of One Hundred Pounds.

And in order to his admission as a solicitor or attorney in any of the courts of Great Sessions in Wales, or in the counties palatine of Chester, Lancaster, or Durham, or in any Court of Record in England, holding pleas to the amount of 40l. and not in any of the said courts at Westminster, there shall be charged a stamp duty of Fifty Pounds.

Award,
List of Stamp Duties in 1797.

Award, 23 G. III. c. 58, 59. 37 G. III. c. 95, 59. Tot. Ten Shillings.

Bail-bonds, and assignments thereof, 5 W. III. c. 21, 6d. and 10 W. III. c. 25, 6d. Tot. One Shilling.

Beneficial warrant under 6th manuall, except for navy, army and ordinance. 5 W. III. c. 21, 2d. 9d. and 10 W. III. c. 25, 2d. 6d. 12 Ann. 1, 2, c. 9, 21, 6d. 23 G. III. c. 58, 59. 37 G. III. c. 99, 12d. 6d. Tot. One Pound Five Shillings.


Bills of Exchange, Promissory Notes, Drafts, or Orders.

(31 G. III. c. 25. and 37 G. III. c. 90.)

The former duties on these instruments, which were, by 23 G. III. c. 49, 3d. if under 10l.-6d. if under 50l.—and 1s. if of 50l. or upwards, are repealed.

And this act (31 G. III. c. 25) enactthat after Aug. 1, 1791, there shall be paid the new duties following, viz.

For every piece of vellum, parchment, or paper, upon which any bill of exchange, draft, or order for the payment of money on demand, shall be written, &c. where the sum amounts to 40l. and does not exceed 5l. 5s.—a stamp duty of three pence, and by 37 G. III. an additional penny. Tot. Four Pence.

Above 5l. 5s. and not exceeding 30l. five pence, and by 37 G. III. c. 90, two pence.—Tot. Eight Pence.

Above 30l. and not exceeding 50l. nine pence, and by 37 G. III. c. 90, three pence.—Tot. One Shilling.

Above 50l. and not exceeding 100l. one shilling, and by 37 G. III. c. 90, four pence.—Tot. One Shilling and Four Pence.

Above 100l. and not exceeding 200l. one shilling and five pence, and by 37 G. III. c. 90, six pence.—Tot. Two Shillings.

For every promissory, or other note, for payment of money to the bearer on demand, which may be re-issued after payment, at the place where it was first issued, where the sum shall amount to 40l. and does not exceed 5l. 5s.—a stamp duty of three pence, and by 37 G. III. c. 90, one penny.—Tot. Four Pence.

Above
Life of Stamp Duties in 1797.

For every Bill of Exchange, Draft, or Order, payable to bearer on demand, the following duties shall be paid:

1. If the amount does not exceed 40l., then the duty is 6d.
2. If the amount exceeds 40l. but not exceeding 100l., then the duty is 3s. 4d.
3. If the amount exceeds 100l. but not exceeding 200l., then the duty is 1s. 6d.
4. If the amount exceeds 200l. but not exceeding 400l., then the duty is 1s.
5. If the amount exceeds 400l., then the duty is 3s.

In addition, if the amount is payable in any one of the following currencies, then an additional duty shall be paid:

- Bills of Exchange drawn in the name of the bearer, payable to bearer on demand, the duty shall be paid as follows:
  1. If the amount does not exceed 40l., then the duty is 6d.
  2. If the amount exceeds 40l. but not exceeding 100l., then the duty is 3s. 4d.
  3. If the amount exceeds 100l. but not exceeding 200l., then the duty is 1s. 6d.
  4. If the amount exceeds 200l. but not exceeding 400l., then the duty is 1s.
  5. If the amount exceeds 400l., then the duty is 3s.

Exemptions from these duties:

1. Bills of Exchange drawn in the name of any person other than the bearer, payable to bearer on demand, the duty shall be paid as follows:
   1. If the amount does not exceed 40l., then the duty is 6d.
   2. If the amount exceeds 40l. but not exceeding 100l., then the duty is 3s. 4d.
   3. If the amount exceeds 100l. but not exceeding 200l., then the duty is 1s. 6d.
   4. If the amount exceeds 200l. but not exceeding 400l., then the duty is 1s.
   5. If the amount exceeds 400l., then the duty is 3s.

2. Bills of Exchange drawn in the name of any person other than the bearer, payable to any person other than the bearer on demand, the duty shall be paid as follows:
   1. If the amount does not exceed 40l., then the duty is 6d.
   2. If the amount exceeds 40l. but not exceeding 100l., then the duty is 3s. 4d.
   3. If the amount exceeds 100l. but not exceeding 200l., then the duty is 1s. 6d.
   4. If the amount exceeds 200l. but not exceeding 400l., then the duty is 1s.
   5. If the amount exceeds 400l., then the duty is 3s.

Note: The method of recovering the penalties is the same as under the Receipt Tax. — See Receipts.
Coast bonds, and bonds on wills and administrations not exceeding 20l. and bonds given by the widow of any soldier or sailor, are exempt from the duty imposed by 37 G. III. c. 96.

Bonds given as security for payment of money, if not above one hundred pounds, 7r. 3s. 3d. G. III. c. 35, and 7s. by 57 G. III. c. 90. Tot. Ten Shillings.

Ditto, if above one hundred pounds, and under five hundred, 10s. by 23 G. III. c. 58, and by 37 G. III. c. 90, 10s. Tot. One Pound.

Ditto, if of five hundred pounds or upwards, 15s. by 23 G. III. c. 58, and by 37 G. III. c. 60, 15s. Tot. One Pound Ten Shillings.

Where the amount shall be one thousand pounds or upwards, 37 G. III. c. 90, the further sum of 10s. Tot. Two Pounds.

Where the amount shall be two thousand pounds or upwards, the further sum of 1l. Tot. Three Pounds.

Where the amount shall be five thousand pounds or upwards, the further sum of 2l. Tot. Five Pounds.

Bills for collecting charitable benevolence, &c. 5 W. III. c. 21, 40s. 23 G. III. c. 58, 40s. Tot. Four Pounds.

Cards, per pack, Two Shillings.

Certificate of barrister in any of the inner courts, 5 W. III. c. 21, 40s. 2 G. III. c. 40, 40s. 5 G. III. c. 47, 6d. 23 G. III. c. 58, 6d. 37 G. III. c. 90, 14s. Tot. Twenty-eight Pounds.

Certificate or indenture for drawbacks, 9 Ann. c. 23, 8d. 19 G. III. c. 66, 8d. 23 G. III. c. 58, 8d. 37 G. III. c. 90, 2l. Tot. Four Shillings.

Certificate of marriage, except of seamen's widows, 5 W. III. c. 21, Five Shillings.

Certiorari, writ of error, or writ of appeal, except to delegates, Ten Shillings.

Charity childrens indentures, 1 W. and M. c. 21, sixpence each, or one shilling the pair.

Citation or monition, libel or allegation, deposition or inventory, exhibited in any ecclesiastical court, and all copies thereof, (except copies of citation or monition, for which see above) 5 W. III. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 12 G. I. c. 21, 6d. 23 G. III. c. 58, 17. Tot. Two Shillings and Sixpence.

Collation, donation, or presentation to any ecclesiastical dignity, promotion, or benefice, of the yearly value of 10l. and upwards in the king's books, 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 19 G. III. c. 66, 40s. 27 G. III. c. 90, 6d. Tot. Twelve Pounds.

Commission ecclesiastical, 5 W. & M. c. 21, 2l. 6d. 9 and 10 W. III. c. 25, 2l. 6d. Tot. Five Shillings.

Common bail to be filed in any court whatsoever 5 W. III. c. 21, and 9 and 10 W. III. c. 25, 6d. 4 Ann. c. 12, 6d. 32 G. II. c. 35, 6d. Tot. One Shilling and Sixpence.

Conveyance, surrender of grants of offices, release, or other deed inrolled in any court of record, or by any cultos rotulorum or clerk of the peace, 5 W. III. c. 21, 7s. 17 G. III. c. 30, 2l. 6d. 23 G. III. c. 58, 2l. 6d. 37 G. III. c. 90, 10s. Tot. One Pound.

Copy of depositions in Chancery, or other court of equity at Westminster, copy of any bill, answer, pleading, demurrer, replication, rejoinder, interrogatories, or other proceedings whatever in such courts of equity, 5 W. III. c. 21, 1d. 9 and 10 W. III. c. 25, 1d. 19 G. III. c. 66, 1d. Tot. Three Pence.

Copy of wills, 5 W. III. c. 21, 1d. 9 and 10 W. III. c. 25, 1d. 19 G. III. c. 66, 1d. and by 37 G. III. c. 92, 3d. Tot. Sixpence.

Copy—any copy, purporting to be a true copy, or attested to be a true copy of any indenture, lease, or other deed, or any part thereof, for the security or use of any person, other than the person having or being entitled to the custody of such indenture, lease, or other deed, 37 G. III. c. 69, Six Shillings and Eight Pence.

And the number of stamps required to be used for each copy of deeds, are one for every ten common law sheets of seventy-two words, but if, after a calculation in that manner, there shall remain a number of words left in quantity than ten common law sheets, no further stamp is required.

Copy of any surrender of, and admittance to, any custom right estate, not being copyhold, which shall be surrendered and admittance, or by admittance only, and which shall not pass by deed, within England, Wales, and town of Berwick upon Tweed, 17 G. III. c. 50, 47. 6d.
### List of Stamp Duties in 1797

#### Faculty

- **Faculty, from the Archbishop of Canterbury, or Master of the Faculties:**
  - 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 12 Ann. f. 2. c. 9. 40s. 19 G. III. c. 69, 40s. 23 G. III. c. 58, 40s. 37 G. III. c. 90, 10s. Tot. **Twenty Pounds.**
  - **Grant.** Any grant, or letters patent, under the great seal, or the seal of the Duchy of Lancaster, of any honour, dignity, promotion, franchise, liberty, or privilege, or the exemplification thereof: 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 12 Ann. f. 2. c. 9. 40s. 23 G. III. c. 58, 40s. 37 G. III. c. 90, 10s. Tot. **Sixteen Pounds.**
  - Grant of his Majesty for money exceeding one hundred pounds, which shall pass the great seal, or privy seal: 5 W. & M. c. 21. 2d. 9 and 10 W. III. c. 25, 2d. 12 Ann. f. 2. c. 9. 2d. 37 G. III. c. 90, 6d. Tot. **Twelve Pounds.**
  - Grant of land in fee, lease for years or other profits, not particularly charged under the great seal, seal of Exchequer, Duchy or County Palatine of Lancaster, or privy seal: 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 37 G. III. c. 90, 10s. Tot. **Ten Pounds.**
  - Grant of office or employment, exceeding 50l. a year: 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 12 Ann. f. 2. c. 9. 40s. Tot. **Six Pounds.**
  - If above 100l. (to be calculated on the salary, fees and perquisites) an additional 6d. by 37 G. III. c. 90. Tot. **Twelve Pounds.**

  **Habes Corpus, 5 W. III. c. 21. Five Shillings.**

  **Incurse of hours or goods from fire 13. 6d. per annum for every 100l. infurled, 22 G. III. c. 48, an additional 6d. by 37 G. III. c. 90. f. 19. Tot. **Two Shillings per Cent.** See also Policy.**

  **Incurse upon any ship, goods, or merchandise, where the same infurled amounts to one hundred pounds, Two Shillings and Sixpence, and so progressively for every one hundred pounds infurled, 35 G. Ill. c. 63.**

  **And where the same infurled shall not amount to one hundred pounds, a like duty of Two Shillings and Sixpence.**

  **And where the same infurled shall exceed one hundred pounds, or any progressive sums one hundred pounds each, by any fractional part of one hundred pounds, a like duty of Two Shillings and Sixpence for each fractional part of one hundred pounds.**

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#### List of Stamp Duties in 1797

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<td>Grant of land in fee, lease for years or other profits, not particularly charged under the great seal, seal of Exchequer, Duchy or County Palatine of Lancaster, or privy seal: 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 37 G. III. c. 90, 10s. Tot. <strong>Ten Pounds.</strong></td>
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<tr>
<td>Grant of office or employment, exceeding 50l. a year: 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 12 Ann. f. 2. c. 9. 40s. Tot. <strong>Six Pounds.</strong></td>
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<tr>
<td>If above 100l. (to be calculated on the salary, fees and perquisites) an additional 6d. by 37 G. III. c. 90. Tot. <strong>Twelve Pounds.</strong></td>
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<td>Habes Corpus</td>
<td>5 W. III. c. 21. <strong>Five Shillings.</strong></td>
</tr>
<tr>
<td>Incurse of hours or goods from fire 13. 6d. per annum for every 100l. infurled, 22 G. III. c. 48, an additional 6d. by 37 G. III. c. 90. f. 19. Tot. <strong>Two Shillings per Cent.</strong> See also Policy. <strong>Incurse upon any ship, goods, or merchandise, where the same infurled amounts to one hundred pounds, Two Shillings and Sixpence, and so progressively for every one hundred pounds infurled, 35 G. Ill. c. 63.</strong></td>
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<tr>
<td>And where the same infurled shall not amount to one hundred pounds, a like duty of Two Shillings and Sixpence. <strong>And where the same infurled shall exceed one hundred pounds, or any progressive sums one hundred pounds each, by any fractional part of one hundred pounds, a like duty of Two Shillings and Sixpence for each fractional part of one hundred pounds.</strong></td>
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List of Stamp Duties in 1797.

And upon every insurance where the premium shall not exceed the rate of ten shillings, there shall be paid, where the sum insured shall amount to one hundred pounds, a duty of One Shilling and Three-pence, and so progressively for every sum of one hundred pounds.

And where the sum insured shall not amount to one hundred pounds, a like duty of One Shilling and Three-pence, and so progressively for every sum of one hundred pounds.

Which duties shall be payable by the assured.

This act does not extend to any insurance of houes, furniture, goods, wares, merchandizes, or other property, from loss by fire, already subject to duty; nor any insurance on lives, 35 G. III. c. 6.

Institution, or licence ecclesiastical in England, Wales, or Berwick upon Tweed, (except licences of any ecclesiastical court or ordinary, appointing any stipendary curate, in which the annual amount of the stipend shall be inferred, 28 G. III. c. 28.) 5 W. III. c. 21, 57, 3 and 10 W. III. c. 25, 57, 12 Ann. f. 2, c. 9, 51, 37 G. III. c. 90, 151. Tot. One Pound Ten Shillings.

Inventory, or catalogue of furniture, with reference to any agreement, 23 G. III. c. 58, 26, 6d. 37 G. III. c. 90, 21, 6d. Tot. Five Shillings.

Leafe for years, or other profits, not particularly charged, under the great seal, seal of Exchequer, or Duchy of County Palatine of Lancaster, or privy seal, 5 W. III. c. 21, 40s. 9 and 10 W. III. c. 25, 40s. 37 G. III. c. 90, 61. Tot. Ten Pounds.

Letter of attorney for transfer or disposal of stocks, or any other purpose, 5 W. III. c. 21, 6d. 9 and 10 W. III. c. 25, 6d. 12 Ann. f. 2, c. 9, 6d. 30 G. II. c. 19, 1s. 10 G. III. c. 34, 1s. 17 G. III. c. 50, 1s. 6d. 23 G. III. c. 50, 15. 35 G. III. c. 30, 1s. 37 G. III. c. 92, 3s. Tot. Ten Shillings.

Licence for marriage, 5 W. III. c. 21, Five Shillings.

Licence for retaining beer and ale, One Pound Eleven Shillings and Sixpence.

Licence to keep a mad-houe, Five Shillings.

Licence to keep lying-in hospitais, Five Shillings.

38 G. III. c. 16. An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War.

[12th January 1798.]

By the 38 G. III. c. 16, it is enacted, That, from and after the passing of this act, there shall be raised annually, during the term herein-after mentioned, for the use of his majesty, throughout Great-Britain, the several additional rates, herein-after mentioned; (that is to say), That every person afflicted to any of the duties persons afflicted before the passing of this act, on male servants, fees for the duties on carriages, or horses kept for the purpose of riding, or of drawing any such carriages, shall be charged annually, with an additional rate in proportion to the amount of the said duties to which such person is afflicted, according to the last yearly assessment prior to the 6th of April, 1798, in pursuance of any act now in force, and the carriages, to the proportion thereof shall be as follows; viz. Where the amount of the said duties shall be under 25l. a duty equal to three times the amount; where the amount shall be 25l. and under 30l. three times the amount and one half the amount; where the amount shall be 30l. and under 40l. four times the amount; where the amount shall be 40l. and under 50l. four times the amount and one half; where the amount shall be 50l. or upwards, five times the amount: And that where any person shall be for a less term than a year, the additional rate shall be computed on the aggregate amount of the sums contained in such assessments, and of such further sum as shall be added as would be payable thereon if the same were made for a whole year.

Every person afflicted to any of the rates now payable on houes, windows, or lights, or on inhabited houes, on dogs, or on clocks, watches, or time-keepers, (except as herein-after provided), the amount of whose last assessments shall not be equal to 1£, shall be exempted from all other additional duties; and in all cases where the last assessment shall be 1£ or upwards, such person shall pay annually an additional rate in proportion to the said duties to which he is afflicted, according to the last yearly assessment, made prior to the 6th of April in pursuance of any act; and the proportion thereof shall be as follows; viz. Where the amount of such duties shall be under 2l, a duty equal to one fourth; where it shall be 2l and under 3l;
New Assessed Taxes imposed, 1798.

3l. a half the amount, where it shall be 3l. and under 5l. a duty of three fourths of the amount; where it shall be 5l. and under 7l. 10s. a duty equal to the amount; where it shall be 7l. 10s. and under 10l. a duty equal to the amount and one half; where it shall be 10l. and under 12l. 10s. twice the amount; where it shall be 12l. 10s. and under 15l. twice the amount and one half; where it shall be 15l. and under 20l. three times the amount; where it shall be 20l. and under 30l. three times the amount and one half; where it shall be 30l. and under 40l. four times the amount; where it shall be 40l. and under 50l. four times the amount and one half; and where it shall be 50l. or upwards, five times the amount.

Provided also that every person charged to the additional rates hereby imposed, shall, upon proving, as hereinafter mentioned, that the amount of his annual income, is less than to be estimated as herein-after directed, is less than 60l. exempted from the said additional rates; and where such annual income amounts to 60l. or more, such person shall be entitled to such an abatement as may be necessary to reduce the said income, in each case respectively, in proportion to the proportions herein-after stated; (that is to say),

Where the said annual income shall appear to be not less than 60l. but under 65l. to a sum not exceeding one hundred and twenty part of the said income; or not less than 65l. but under 70l. to a ninety-fifth part; or not less than 70l. but under 75l. to a seventieth part; or not less than 75l. but under 80l. to a sixty-fifth part; or not less than 80l. but under 85l. to a sixtieth part; or not less than 85l. but under 90l. to a fiftieth part; or not less than 90l. but under 95l. to a fiftieth part; or not less than 95l. but under 100l. to a forty-fifth part; or not less than 100l. but under 105l. to a fortieth part; or not less than 105l. but under 110l. to a thirty-eighth part; or not less than 110l. but under 115l. to a thirty-sixth part; or not less than 115l. but under 120l. to a thirty-fourth part; or not less than 120l. but under 125l. to a thirty-second part.
New Assessment Act, 1798.

Or not less than 12s., but under 13s., to a thirty-sixth part:
Or not less than 13s., but under 13s. and 4d., to a twenty-eighth part:
Or not less than 13s. and 4d., but under 14s., to a twenty-sixth part:
Or not less than 14s., but under 14s. and 4d., to a twenty-fourth part:
Or not less than 14s. and 4d., but under 15s., to a twenty-second part:
Or not less than 15s., but under 15s. and 4d., to a twentieth part:
Or not less than 15s. and 4d., but under 16s., to an eighteenth part:
Or not less than 16s., but under 16s. and 4d., to a seventeenth part:
Or not less than 16s. and 4d., but under 17s., to a sixteenth part:
Or not less than 17s., but under 17s. and 4d., to a fifteenth part:
Or not less than 17s. and 4d., but under 18s., to a fourteenth part:
Or not less than 18s., but under 19s., to a thirteenth part:
Or not less than 19s., but under 20s., to a twelfth part:
Or not less than 20s., to a tenth part:

And where the said annual income shall be not less than 20s., every such person shall be entitled to such an abatement of the additional duty now granted, as may be necessary to reduce it in each case respectively, to a sum not exceeding one tenth part of the said income.  s. 4.

Every person not affixed within the year ending on the 5th of April 1798, to any of the said duties payable before the passing of this act, and who shall be affixed to any of the said duties in any subsequent year during the term herein-after mentioned, shall be charged with the like additional rate on the amount of the sums contained in such assessment, from the commencement of the year for which such assessment shall be made, subject nevertheles to the like abatement as if such person had been affixed to the said duties within the year ending on the 5th of April 1798.  s. 5.

Every person who shall, by any assessment to be made after the 5th of April 1798, be affixed in respect of the said duties payable before the passing of this act, to greater amount than that contained in the prior assessment, shall be charged with a further additional rate in proportion to the sums contained in such latter assessment, from the commencement of the year for which such latter assessment shall be made.  s. 6.

And every person whose assessment shall be increased by any surcharge to be allowed, shall be charged in respect of such increased assessment, in the like proportion as if all the articles in respect of which such further charge may be allowed, had been included in the original assessment.  s. 7.

Provided always, that every assessment by virtue of this act, shall be on the amount contained in any such assessment of the duties now payable as aforesaid, exclusive of any fractional parts of sums not amounting in the whole to one shilling.  s. 8.

And that the several additional rates shall be paid annually, during the continuance of the term herein mentioned, to the full amount of the sums contained in the first assessment to be made thereof respectively, without any alteration, except herein otherwise directed.  s. 9.

Provided that if the amount of the duties now payable by any person shall consist of various articles, on the respective amounts whereof different rates are hereby imposed, separate assessments shall be made according to the amount of each rate, which assessments shall be respectively made on the aggregate amount of the said duties wherein the rate of duty is imposed; and in every such case, if the duties of 10s. per cent. and 10s. per cent. now payable on the amount of former duties, shall have been calculated on the whole of the said former duties contained in any assessment, it shall be lawful duly to separate assessments to be made for each; and the duties of 10s. per cent. and 10s. per cent. may be apportioned according to the respective amounts of the said duties.  s. 10.

And Persons affixed after April 5, 1798, to pay the additional duty on the amount of such assessments from the commencement of the year for which the said duties are made.  s.
Every innkeeper, and other person licensed to sell wine, ale, or other liquors by retail, and every person keeping any school, academy, or seminary for learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling houses, shall be entitled to be exempted in the like cases, and the additional rate to be imposed on them respectively by this act shall be ascertained in like manner, and under the like regulations, as are herein-before prescribed with respect to persons assized for houses actually let to lodgers, or having shops. § 11.

Every person having one or more dwelling houses, usually let as a ready-furnished lodging house, or keeping one or more dwelling houses with the purpose of usually letting out the same, shall, in respect of each such dwelling house, be liable to the said additional rate, under the like regulations as are herein prescribed with respect to persons assized for houses let in part to lodgers as aforesaid, and shall be entitled to be exempted from the said additional rate in the like cases as persons letting houses in part to lodgers: Provided that every assize made by virtue of this act on any person having two or more such dwelling houses so let or kept for letting, shall be ascertained at the rate before-mentioned on the amount of the duties now payable in respect of each such dwelling house separately, and on the aggregate amount of the said duties payable in respect of all the houses, or of any other of the said duties for which such person shall or may be assized. § 12.

No person shall be deemed to occupy any dwelling house for the purpose of being let out in part to lodgers, or as a ready-furnished lodging house, unless it shall be actually let, or unless such person shall prove, upon appeal in the manner herein mentioned, that such house has been let out in part to lodgers, or as a ready-furnished lodging house, within the year preceding the time of making such appeal, or that the same, not being so let, hath been advertised or publicly offered to be let in the period in which the same shall not have been so let, and that such person hath occupied or kept, and does continue to occupy or keep the same, for the purpose of being let out in part to lodgers or as a ready-furnished lodging house. § 13.

Provided that any person having more than four children of him or her, or of his or her wife or husband, or of both of them born in wedlock, being respectively children under the age of twenty-one years, and maintained by such person, shall be entitled to the respective abatement by them in following, over and above any abatement to which such person may be entitled on the ground of income; that is to say, any person having more than four such children and not amounting to eight, shall have an abatement at the rate of 1s. per cent. on the amount of the additional rates, any person having six children, and not more than nine, an abatement of 15s. per cent. on such amount; and any person having ten or more, an abatement of 20s. per cent. which abatements shall be allowed by the respective commissioners upon appeal, and delivery of a declaration stating the number of such appellant's children, and on proof made of the truth of the matters contained in such declaration; and the commissioners shall cause the assize to be amended, as the case shall require. § 14.

Sheriffs or annual officers of corporations, not liable for additional carriages, horses, or servants, kept during the year of their office only. § 15.

No physician, surgeon, apothecary, or midwife, shall be assized at more than a single rate in addition to the sum at which he is or may be assized by virtue of any act now in force, for a carriage, or for two horses, where he does not keep more than one carriage, or two horses, § 16.

No academician or associate of the royal academy of arts in Great-Britain, keeping one male servant only, shall be liable to the said additional rate, in a sum greater than once the amount of the duties now payable on such male servant by the last assize thereof; and every such academician or associate shall be assized to the said additional rate or duty on houses, windows, or lights, and on inhabited houses, at the like rate, and under the like rules as are herein-before prescribed for dwelling houses occupied in part as shops. § 17.

In every case in which the rector or vicar of any parish church shall employ a curate, which curate shall reside in the rectorial or vicarial house, the additional rates upon each such house, by this act, shall be defrayed by such rector or vicar. § 18.

Nothing
Nothing herein contained shall extend to charge the additional rate on houses, windows, or lights, in any of the royal or publick hospitals, or any apartments therein used or occupied for charitable purposes. § 19.

Houses for lunatics to be charged as lodging houses. § 20.

Persons affixed to the duties on horses by 36 & 37 G. III. c. 15, and 37 G. III. c. 109, to pay twice the left affissments, prior to April 6, 1798. § 21.

Certain occupiers of farms of less than 70l. per annum, and of farms of more than 150l. per annum, not to pay for more than five horses. § 22.

If any person, charged by the left affissments made as aforesaid to any of the duties now payable on servants, carriages, or horses, shall before the 1st of November, 1797, have ceased to keep any servant, carriage, or horses, carriage, or horses, having ceased before Nov. 1797, and the time of hearing the appeal against the affissment to be made under this act, without any servant, carriage, or horses, in lieu of the former, liable to the like duty, then such person shall, on proof thereof, be exempted from any charge by this act on duties now payable on such servants, carriages, and horses respectively. § 23.

And also persons having ceased to keep carriages from April 5, 1797, shall be exempted. § 24.

Persons not living in cities, or the suburbs thereof, or Persons not in market towns, and having but one place of residence in cities or who shall not be rated above the sum of 25l. for their personal servants, pleasure horses, and carriages, shall be taxed, assessed for their manor houses as if they contained forty windows only, although they should contain a greater number of windows, so far as respects the additional rates by this act. § 25.

horses, and carriages to be assessed for their manor houses, but not for 40 windows. § 26.

Every person occupying a farm at the time of any assessment being made of the said additional rates, by virtue of this act, on horses, by the said two acts of the thirty-sixth and thirty-seventh years of the reign of his late majesty, before December 1797, he shall be entitled to an abatement of the said additional rate, for the whole of such horses kept for the purposes of husbandry upon such farm, for horses, which such person shall cease to keep after having kept the same for the said farm; and the assessment made upon such person for husbandry shall, on proof of such person having ceased to keep any number of such horses, be entitled to an abatement in proportion to the number of horses so assessed, and for such number of horses, as aforesaid, of the said horses. § 27.

Provided also, that if any person who shall, previous to the first day of appeal under this act for the district where such person resides, have enrolled himself in any affair of the regiment, corps, or troop of yeomanry cavalry, raised and organized by virtue of an act, passed 34 G. III. § 16, entitled, An act for encouraging and disciplining such corps or companies, &c. during the present war, shall not have obtained his exemption from any horse, mare, or gelding, in pursuance of an act of 36 G. III. for granting to his majesty several additional duties on horses kept for riding, or drawing certain 36 G. carriage, therein mentioned, in the last assessment made for 37 G. III. c. 16, the year ending the 5th of April 1798, then on proof of his being entitled to such exemption, and on production of a certificate to be made out at any time previous to the additional rate of the said additional rate in like manner, and at the like rate, as if such exemption had been allowed. § 28.
Where any person charged to the duties now payable on houses, windows, or lights, or on inhabited houses, shall remove from the house in respect of which such charge shall have been imposed, the assessment made by virtue of this act, so far as relates to the duties payable in respect of such house, shall cease from the day on which notice shall be given of such removal to the collector or assessor, or any two of them, of the place where such house is situate, and the succeeding occupier shall become chargeable to the said additional rate, in respect of such house, from the date he shall become the occupier thereof, and the commissioners shall cause an assessment to be made on such succeeding occupier, on the amount of the duties payable in respect of such house, and also on the amount of such other of the said duties now payable, to which he was or shall be liable to be assessed: Provided that the person so removing shall be liable to be again charged to the said additional rate, in respect of any other which he may occupy after such removal; and also on the amount of such other of the said duties now payable, to which such person was assessed previous to such removal, and such charge, in respect of such other house, shall commence from the time he shall become the occupier of such other house, and shall be paid on the installment next ensuing. § 27.

Where any person charged to the said last-mentioned duties on houses, windows, or lights, or on inhabited houses, by the last assessment shall have removed from the house in respect of which he shall be assessed, he shall not be chargeable to the said additional rate on the amount of the duties payable in respect of such house, but the present occupier (if any) shall be chargeable therewith. § 28.

If any person shall remove from any dwelling house into any newly erected edifice, not before inhabited, he shall not be liable, during the continuance of the rates imposed by this act, to be assessed to the said additional rate or duty, at more than the amount of the rate paid, which by virtue of this act was or ought to be charged in respect of the house from which such person so removed. § 29.

Nothing herein contained shall extend to charge with the said additional rate, any person in respect of any additional clock, watch, or timekeeper, kept, used, or worn after the 5th of January 1798, or in respect of any clock, watch, or timekeeper, where such person shall not have been or shall not be charged to the duties now payable on any such clocks, watches, and timekeepers, within the year ending on the 5th of January 1798, in respect of a clock, watch, or timekeeper, kept, used, or worn, previous to the year ending the 5th of January 1798. § 30.

If any person shall be assessed to the duties on carriages in respect of any additional carriage kept after the palling of this act, and which shall not have been used before the palling of this act, or if any person not charged to the duties on carriages within the year ending the 5th of April 1798, shall be assessed in respect of any carriage which hath been kept and used for the first time after the palling of this act, then the person so keeping such carriage shall not be liable to be assessed to the said additional rate in respect thereof, in any sum greater than once the amount of the said duties now payable; and the assessment to be made on once the said shall commence 1798, but charged for this act, and not before charged for the previous year ending April 1798, next to such carriage shall begin to be used; and the assessments so to be made on once the amount of the duties now payable in respect of such said carriage, shall be made on such amount separately, and not on the aggregate amount; any thing herein contained to the contrary thereof notwithstanding. § 31.

Provided that the additional rates or duties hereby imposed shall not extend to carriages with less than four wheels, particularly mentioned and described by the name of taxed carts, in an act made 35 G. III. c. 159, § 32.

Nothing herein shall extend to charge the said additional rate on the amount of the duties now payable on carriages, in respect of any carriage kept by any person not licensed to let out horses for hire, in purrence of an act of 36 G. III. and used for the purposes in the said act mentioned, such persons observing the regulations of the said act with respect to such carriages; nor to charge the said additional rate on the amount of the duties now censed to let payable on servants, in purrence of the 25th and 27th G. III. in respect of any waiter kept in any tavern or coffee house, inn, alehouse, or in any other house kept to sell wine, ale, or other liquors by retail; nor to waiters or to charge the said additional rate on the amount of the duties, acts kept by
affirmation after such addition is made, as if the occupier had been charged with the sum so added; or where no affirmation of the duties now payable is made on such occupier, then the amount of the said duties now payable and charged upon such landlord, shall form the basis of the affirmation of the said additional rate to be made upon such occupier, which shall be calculated upon the amount thereof, as if the occupier had been charged upon the said duties now payable in respect of such house.

Where any house shall be divided into different stories, tenements, &c., and shall be inhabited by two or more persons or families, the immediate landlord or owner of such house shall be deemed the occupier of, and shall be liable to pay the additional rate. f. 34.

If any landlord, at the desire of his tenant, shall advance monies for discharging the duties imposed upon him by this act, such landlord shall be entitled to recover such monies, with interest, at the times agreed upon between them, by every of the remedies to which he is entitled for the recovery of his rent; and if any tenant, tenants, or tenant, at the desire of his landlord, for the like purpose, advance to him any monies, such tenant may deduct the same from the payments to his landlord, to the fame, with interest, out of his rent, at such times as shall be agreed upon between them, in the fame manner as duties, may recover the same from the landlord, to the tenant, with interest, out of his rent. f. 35.

Where any person chargeable with any rate hereby imposed, shall be under the age of twenty-one years, the parents or guardians of such infants, upon default of payment by such infants, shall be liable to the payments which such infants ought to have made; and if such parents, guardians, or tutors shall neglect to pay as aforesaid, they shall be proceeded against in such manner as against any other person making default of payment; and all parents, &c., making payment as aforesaid, shall be allowed all the sums paid for such infants upon their respective accounts. f. 41.

Where persons charged to any additional rate, shall die, their heirs, executors, and administrators shall be liable to for arrear of duty, &c.
to the payment of all arrears of the said rate, at the time of the deaths respectively of their ancestors, tettators, or intestates respectively, out of the estate which shall come into their hands, and also to the payment of such further sums as would have become payable, by this act, from such ancestors, tettators, or intestates respectively, at any time within the year in which such deaths respectively happened, and no longer. /f. 42.

Commissioners and surveyors, &c. appointed to put in execution the acts relative to the duties, now under the management of the commissioners for taxes, are to put this act in execution. /f. 43.

Within the bills of mortality, and the parishes of St. Mary-le-Bon and Pencroft, the collectors shall be appointed by the resident commissioners; and such collectors are required to give security. /f. 44.

And the duties are to be ascertained, &c. of the duties now are, under the management of the commissioners for taxes. /f. 45.

The paid commissioners shall, in their respective counties, ridings, divisions, shires, stewartries, cities, boroughs, cinque ports, towns, and places, for which they shall be appointed, meet for the first time on or before the 1st of February 1798, and proceed in the execution of this act, in the manner herein directed; and where no particular directions are hereby given, then in such manner as is prescribed by any act with respect to the rates before mentioned, under the management of the paid commissioners for the affairs of taxes. /f. 46.

Where no such meeting shall be held, two commissioners for executing this act may meet at any other time; or the commissioners at any meeting for carrying into execution any former acts, may execute this act. /f. 47.

Commissioners of taxes to cause schedules to be prepared of the persons assessed to the duties now payable in two or more parishes, with the amount, and transmitted to the commissioners of the respective divisions, who, at their first meetings, shall cause the amount of the additional duty to be computed, and schedules thereof made. /f. 48.

A copy of the certificates to be made out, shall forthwith be transmitted to the respective collectors; which said collectors shall cause notice thereof in writing to be given to each person so charged, or left at his place of abode. /f. 49.

It shall be lawful for any surveyor or inspector of the Surveyors paid duties now payable, to attend any meeting of the receipts, and to inspect any assessment made under the authority of this act, and all such assess- ments shall, at the request of any such surveyor, be produced for examination; and if he shall find any error in which may the fame or any of them, at any time before the said commissioners shall have signed and allowed the same, which in the judgement of the said commissioners shall require amendment, the said commissioners may amend the same accordingly; and if any error shall be discovered in any assessment, after it shall be allowed, the surveyor or inspector are to certify the same to the paid respective commissioners, who may cause the same to be amended, if they deem any amendment requisite. /f. 50.

If any person shall be assessed to in two or more parishes The ad- places, the additional rate shall be charged upon such person according to the aggregate amounts as aforesaid on the duties of the respective duties to which such person shall be assessed in such parishes, &c. and the paid commissioners are to cause an assessment to be made of the said additional rate, upon any person so assessed in two parishes, according to &c. upon the amount of the said duties contained in each of the aggregate assessment belonging to the division where they respectively belong, but nevertheless in proportion to and at the rate portion to before specified for the aggregate amount of the said duties to which such person is assessed in all the said several assessments made in the same, or in different divisions. /f. 51.

Where two or more persons shall be jointly assessed, in respect of the same dwelling house, and the said persons, or any of them, shall be severally assessed to the said duties now payable in respect of any other dwelling house, or shall be severally assessed to any other of the said duties now payable, the commissioners are hereby required to make an assessment of the said additional rate, on the amount of the duties contained in such joint assessment, upon such one of the said persons so jointly charged, who shall be also severally charged to the said duties now pay- able to a greater amount than any other of the said persons so jointly charged, unless a certificate, apportioning the said duties, is given.
the sums to which such person shall be charged, shall be delivered to the said commissioners within such time as herein-after is allowed. § 52.

Persons assailed as joint occupiers or as partners, or if one or more shall be assailed exclusive of the others, the proportions of the duty may be certified to the commissioners, who shall cause the additional duty to be charged accordingly. § 53.

If any person shall think himself aggrieved by any such assessment, by reason that the additional rate hath been miscomputed, or that the fame, or any part, hath been taken at a different rate than this act directs, or for any other cause, except on account of his income, as herein-after is directed, he may appeal to the said commissioners; and they or any two of them, are hereby required to hear and determine all such appeals within their respective divisions; and if it shall appear, that the additional rate is miscomputed, or taken at a different rate than this act directs, or that for any other cause (except as aforesaid) any such assessment is erroneous, then the said commissioners are hereby authorized to compute and ascertain the sum justly to be charged, if any sum be chargeable thereon, according to the true intent and meaning of this act; and to vacate any assessment made on any person entitled to be exempted therefrom by this act, for any cause (except on account of income as aforesaid), and the determination of the commissioners shall be final:

Provided the said commissioners shall not, upon the hearing of any appeal, make any alteration in the assessments of the said former rates whereon the duty by this act hath been ascertained. § 54.

All such appeals shall be entered with the clerk to the respective commissioners, within ten days after notice of such assessment shall be given to, or left with the party intended to be charged thereby, in the manner before directed, and the same shall be heard and determined within ten days after it shall be so entered, for which purpose a day or days of appeal shall be appointed, within the time before mentioned by the said commissioners, unless the day of appeal from assessments of the duties now payable on houses, windows, or lights, or on inhabited houses, shall intervene; on which days respectively the said commissioners are hereby required to hear and determine all such appeals. § 55.

Commissioners

Respecting a Presentation to a Living.

M. 35 G. III. Troward against Cailly, in Error.

FRI. Nov. 13.

IN an action of covenant, the declaration stated that, after a

by an indenture, dated 26th of July 1791, (after reciting that Troward was seized in fee of the advowson of the

grant of a

the rectory of Bresingham, in Surry, of which the re

next presentation to a

render M. Kenrick, D. D. was then the incumbent, and

the bishop by

it had been made that Cailly had contracted with Troward for the absolute purchase of the fame for 7000l.) Troward, in consideration of 7000l. granted and sold the advowson to Cailly in fee; and that Troward covenanted that he was seized in fee of the advowson, and that it was free from all incumbrances. The declaration then proceeded to state that before the making of the said indenture, to wit, on the 30th of May 1743, Sir Kenrick Clayton, the next Bart. was seized in fee of the advowson, and that being vacant occasioned the same to be seized by Thomas, clerk, the then incumbent thereof, by a deed of resignation of that date, in consideration of 5s. and of the counsel of the king's fel and advice of one M. Kenrick, Eq. given to the said Sir K. Clayton in his law and other affairs, he granted to M. Kenrick, Eq. his executors, &c. the next presentation and donation of the said rectory, to have and to hold the said next presentation and free disposition to the said M. K. his executors, &c. to present one fit and able person to the said rectory, &c. as fully as the said Sir K. Clayton or his heirs might or could do if the said deed had not been made, &c. That afterwards and before the making of this indenture the said J. Thomas, on the 1st of June 1774, was made bishop of Rochester, and the said church then became vacant by the promotion of the said J. Thomas to the said bishoprick, whereby the king by reason of his royal prerogative became entitled to present a fit person to the said church; and thereupon the king on the said 1st of June 1774 presented M. Kenrick in the said indenture mentioned his clerk to the said church so vacant, who was afterwards admitted instituted and inducted. And that the said church being so full of the said M. Kenrick, clerk, the said M. Kenrick, Eq. on the 11th of August 1777, by deed assigned the said next presentation to the said M. Kenrick, clerk, his executors, &c. by virtue whereof

the
Incumbent being made a Bishop.

But a second argument was advanced at the desire of the plaintiff in error; however, when it was called on in the paper to day, his counsel intimated that no further argument was intended here; and the court unanimously confirmed the judgment of the Common Pleas.

Lord Kenyon, Ch. J. now said—I have looked into all the cases that were cited on the former day, and concurred in opinion with the court of Common Pleas. I think that this case may be distinguished from that of Woodley v. the Bishop of Exeter. I am inclined to give all the weight that belongs to the opinions of such learned judges as those who are supposed to have determined that case; Lord Ch. J. Hobart, Mr. J. Winch, and Mr. J. Hutton. But it is rather extraordinary that Lord Hobart has not recorded that case in his excellent volume of reports. The cases in Winch are in general well reported; but in the preface to Bento's and Dalby's Reports, it seems as if those were not really the reports of Sir H. Winch; for it is there said the book called Winch's Reports, but improperly referred to that learned judge. And indeed it appears that several of the cases in that book were decided after Sir H. Winch's death. That case, however, cited from Winch, differs from this; that was merely a gift of the next turn; and if that turn were taken by some other person, the gift was defeated: but this was a grant for, what the law calls a valuable consideration; and it was not intended that the deed should be frustrated by the prerogative of the crown interfering. It was a maxim adopted by Lord Coke, that the words of a deed should be taken most strongly contra proferentem: here the grantor intended to convey to the grantee an absolute right; it was an intention that he might lawfully carry into execution, and we should not give effect to the legal intention of the parties, if we did not decide in favour of the defendant in error. The only thing that seems to be in our way is the case in Winch; and that for the reason already given, does not control our judgment in this case.

Ashburnham J. declared himself of the same opinion.

Grafie, J. In the case of Woodley v. the Bishop of Exeter, Lord Hobart meant to rely on the intention of the testator; for he said 'when he gave him the first, it is idle to say that he shall have the second, for that de-
Appeal against a Surcharge.

departs from the meaning of the words; and in every grant the law implies quantum in fen, and no man may say that the deviseor did intend to warrant that from ancient titles. So that that care is distinguishable from
the present; for this was the case of a purchaser, and the grantor intended to warrant the presentation against all other titles. Besides which, Lord Ch. J. De Grey in 2 Bl. Rep. 744, speaking of the case of Woodley v. the Bishop of Exeter, said, that care is not clearly settled to be law; see Dyer 228, in marg. Now the marginal note in Dyer is directly contrary to the case of Woodley v. the bishop of Exeter. And though there is great weight in the observation made on that note by the counsel for the plaintiff in error, yet as those notes were added by Ch. J. Treby, it cannot be doubted but that there was some care to the effect there stated, though Ch. J. Treby might be mistaken as to the precise time that determination; and that care is founded on a clear and undisputed principle, that the law will not do an injury to any person.

Lawrence, J. In Windis Entries p. 877, the terms of the devise in the case of Woodley v. the Bishop of Exeter are stated, "dictit et legavit cuidam Johanni Baffet filio suo primam et proximanm, advocacionem praestit eccleisie de Le, que primo et proxime contingenter post mortem ipsius Arturii," which expressly confine the power of presenting to the first turns; and therefore the words of that care distinguish it from the present.

Judgment affirmed.

Mich. 36 G. III.

An appeal against Walker, Clerk, and Others.

THE defendants, who are commissioners for the execution of certain acts made for granting duties on ser-
vants, horseth, and carriages in the district of Welling-
borough in the county of Northampton, were called upon &c. to make a rule to show cause why a mandamus should not issue commanding them to state specifically and sign the case as it appeared on the appeal of the Earl of Egmont against a surcharge made upon him in respect of his horser and servants for the year commencing the 5th of April 1793, together with their determination thereupon, and
to cause the same to be delivered to the earl's agent pursuant to the statute, &c. It appeared plainly that the appeal had been made upon a mistake of a letter written by Lord Egmont to his agent, directing the entry to be made; but the point on which this care finally and for which the appeal was made was whether the appeal were made in time. The tax is to be collected.

The appeal for that year was in January 1794, after which in August 1794 the appeal was made, which the commissioners were of opinion came too late, and that they had no jurisdiction to hear it. By the 25 G. III c. 43 (imposing the duties in question on servants) s. 15 and 16, the assessment of such duties is to be made from the 5th of April in every year for the year ensuing; and to be collected and paid in the same manner as under the 20 G. II. c. 3. and c. 42. and in 1 G. II. c. 10. for raising the duties on windows, horse-
s, &c. and by sect. 35. of the 25 G. III. c. 43. "any person thinking himself aggrieved, may appeal to the commis-

sioners, any two or more of whom shall and are hereby required to hear and determine such appeal (except

where it shall appear to the commissioners that the ap-

pellant shall have omitted to deliver in his list of servants in the manner therein pointed out, &c.) and all such appeals shall be heard and determined for the first assessment on such days as the said commissioners for the execution

of this act, or any two or more of them, shall appoint, and afterwards on the days to be appointed and in the man-ner directed by the acts of the 20 and 21 G. II. above referred to." The clause of appeal in the 25 G. III. c. 47. (imposing the duty on carriages) s. 30. is expressed in the same terms as the former. The 21 G. II. c. 10. one of the acts referred to in the act of the

25 G. III. repeals the clause relating to appeals in the 20 G. II. the other act referred to; and enacts s. 7. "that all such appeals as shall be made to the commissioners between the 25th March and the 20th of August yearly, shall be heard and determined by the commissioners upon such days as shall by them be appointed for the hearing of such appeals between the 20th August and 15th September following; and that all such other appeals between the 29th
Appeal against a Surcharge.

29th September and the 20th January following yearly, shall be heard and determined by the said commissioners upon such other days as shall be appointed by them for the hearing thereof between the 20th January and the 10th February following yearly."

Lorimer now showed cause against the rule, contending that the appeal came too late. He said it was evident from a review of the acts that the meaning of the legislature was that all appeals against the duties accruing due within the year should be heard before the 5th of April in the year, at which time the collectors were required to pay their collections into the Exchequer, or to account for deficiencies. For this purpose the last appeal day was to be fixed, as appeared by reference to the 20th January and the 10th February in the year for which the taxes were collected. No appeal was preferred at that time, nor even until after the conclusion of the assessment year, which is on the 5th April, when the commissioners had no longer any jurisdiction for that purpose. Besides which, Lord Egmont never made the return required by the act of parliament.

Per curiam, contrariwise, relied on the 1 sect. of 20 G. II. c. 42, which after reciting "that through various accidents the execution of the powers given to the commissioners by the act of the 20 G. II. c. 3, referred to, had been obstructed or delayed," enacted that "in all cases where the commissioners have already omitted or shall at any time thereafter omit to meet or execute the said powers, or any of them, within or at the time or times or according to the manner preferred by the said act, any two or more of the commissioners may meet and execute the said powers at any other time or times, and from time to time as there shall be occasion. And they are hereby authorized forthwith, or as soon after the time at which such meeting shall have been held according to the said act as shall be convenient to meet and execute the same, so as that the said rates and duties may be duly and effectually levied and paid, &c. to his majesty for the uses in the said act, notwithstanding any such omission or defect." He contended that by virtue of this clause the commissioners might still receive and hear the appeal, and that as the surcharge on Lord Egmont had arisen from a misconstruction or mistake of a letter sent by him to his agent respecting the entry to be made, it was a case in which the court might with propriety interfere and adjudge.

Lord Kenyon, Ch. J., I think the commissioners did right in not hearing the appeal, it not having been preferred within the time appointed by them under the provisions of the act of parliament, but after the period within which the duties were to be collected and paid into the Exchequer. It is true that in this case the money would be certainly forth-coming when called for; but we must lay down a general rule applicable to all descriptions of persons upon whom these taxes were intended to attach, the necessity of which regulation must in many cases be too obvious to insist upon. There has been a mistake in the course of the present procedure. Where a person has various places of residence, he ought in strictness to sign a return in each of them, mentioning in which place he intends to pay for those servants, horses, or carriages, which he means to enter: that it seems was not done upon the present occasion, whence have originated all the confusion and mistake that ensued. There is no doubt but that Lord Egmont intended honourably, and the construction put upon his letter was strained; but still the appeal not having been preferred in time, the commissioners did right in refusing to enter upon it.

Per curiam. Rule discharged.

His lordship added that though it was usual in applications against persons of this description to grant them costs, where they had acted rightly, yet as the defendants were supported on this occasion by the tax-office, there was the less necessity under the present circumstances to discharge the rule with costs.

DOCTORS COMMONS.

CRIM. CON.

FRIDAY, came on to be heard in the Chancery Court, before Sir William Scott, wherein J. Beddington, Esq., was the plaintiff, and his wife the defendant. The object of this suit was to obtain a sentence of separation, a mensa et thoro, for adultery.

The learned civilians, on the part of the plaintiff,
Concerning a Singular Will.

It is stated that Mr. Boddington had commenced an action against the seducer of his wife, to recover a compensation in damages or criminal conversation. The defendant in that action had suffered judgment to go by default, and the sheriff's jury found a verdict for the plaintiff, with 10,000l. damages. The learned advocates then produced the depositions of a number of witnesses, who proved the marriage of the plaintiff with his wife; that his conduct towards her had been consistent with the character of an affectionate husband, and that she had committed the crime of adultery.

The learned judge pronounced a sentence of divorce from bed and board during the natural lives of the parties.

COURT OF DELEGATES.

SINGULAR WILL.

Friday came on to be heard a cause instituted by the relations of Hannah White, an old maiden lady, to try the validity of a paper writing, purporting to be her last will and testament. This was an appeal from the Prerogative Court.

By this supposed will, the testatrix bequeathed 20l. per annum to the mother of one of her domestic servants, for the maintenance of five favourite cats; she also gave 1000l. to each of the hospitals (St. George and Middlesex). But the residue of her fortune, which was very considerable, she bequeathed (with the exception of a few legacies to her servants) to her apothecary.

The relations of the deceased opposed this will on several grounds. The first was, that the testatrix did not intend to make any will, or even if she did, it was not her intention to give the residue of her estate to her apothecary for any other purpose than as a trustee. Another ground was, that to make a will in favour of a medical man, to the total exclusion of her relations, was a circumstance of strong suspicion of her having been imposed upon.

Sir William Scott addressed the court in support of the will, which he contended had been proved to be the will of the testatrix, duly executed, by positive evidence, which ought not to be overthrown by circumstances of mere suspicion.

The farther hearing and decision of this cause was postponed.