

SIR, *Marianne Schooner, Balize, Sept. 4, 1805.*
I BEG. Leave to acquaint you, that, in pursuance of your Orders, I proceeded with the Schooner you placed under my Command to the Southward; and, while cruising on that Station, and off the Island of Bonacca, received Information from the Caribbean Fishermen, that a Guarda Costa was at Anchor under the Batteries of Truxillo, and that she had lately captured and carried into that Port the Schooner Admiral Duckworth, of Jamaica, with another Vessel, Name unknown, from Honduras; I therefore maturely considered the incalculable Injury such a Vessel might cause to the Settlement, and conceiving it a Duty incumbent on myself to prevent, if possible, further Depredations, summoned the People ast, and, on my stating the Case to them, they very readily volunteered to make an Attempt to cut her out. Accordingly, on the Evening of the 13th Ultimo, I stood over, under Cover of the Night, for the Harbour of Truxillo, and got well into the Bay without being discovered, when I manned Two small Boats, with Six Men in each, under Charge of Mr. Walker, Boatswain, in the one, and Mr. Bowler, Midshipman, in the other, with Directions to pull in close along Shore, and examine if our Information was correct, standing in, at the same Time, with the Schooner to cover the Boats, if Occasion required. Shortly after we got in Sight of the Vessel we were in Pursuit of; which was immediately boarded with great Bravery by the Boat's Crew under Charge of Mr. Bowler, (the other, from pulling heavy, not being able to get up,) and, after some Resistance from the People on Deck, they very gallantly got Possession of her, the Captain and others jumping overboard;—the Noise this Contest occasioned alarmed the Forts, which opened on us a very heavy Fire. The Cables were then cut, and Sail made, the Forts keeping a continual Fire on us till out of Gun-shot, which was returned from both Vessels. She proves to be La Caridad Perfecta, Schooner-rigged, Copper-bottomed, and pierced for Sixteen Guns, but mounted only with Twelve, and had on board but Fifteen Men, the Remainder of her Complement being on Shore at the Time.

I am happy to add, that in performing this Service no Person has been hurt.

I have the Honor to be, &c.

(Signed) JAMES SMITH.

To John Wright, Esq; commanding His Majesty's Ship *Swift*, Honduras.

SIR, *Hercule, November 2, 1805.*

I ENCLOSE you, for the Information of the Lords Commissioners of the Admiralty, the Copy of a Letter I have received from Captain M'Kenzie, of the *Wolf*, acquainting me of his having recaptured an American Ship, and run on Shore the Privateer that captured her.

I am, &c. J. R. DACRES.

His Majesty's Sloop Wolf, at Sea, October 20, 1805.

SIR,

I HAVE to acquaint you, that Yesterday Evening in consequence of Information I received from the Shore, I gave chase to Two Sail in the Offing, and soon came up with a Ship, which proved to be an American, captured a few Minutes before by a Spanish Privateer then standing in Shore: I dropt

a Boat to take Possession of her, and stood after the Privateer, but it falling calm shortly after, I dispatched Two Boats in chase; they came up with, and boarded her at the very Moment she struck on a Reef near the Shore, and about Ten Miles to Leeward of Falmouth; every Effort proved ineffectual to get her off and she went to Pieces soon after. She proved to be La Precieuse, a new Cutter, out Six Days from St. Jago Cuba, commanded by Galana Garfa, carrying Three small Guns and Twenty-three Men, Five of whom made their Escape in a Canoe previous to her being boarded, had made no other Captures.

I have the Honor to be, &c.

(Signed) G. C. M'KENZIE.

To James Richard Dacres, Esq; Rear-Admiral of the Red, &c. &c. Jamaica.

RECEIPT DUTY.

His Majesty's Attorney-General versus William Bell.

Sittings in the Exchequer, after Michaelmas Term, 1805, before the Lord Chief Baron and a special Jury.

MR. PLUMER, the Counsel for the Crown, stated to the Court and Jury, that this was an Information filed in the Name of His Majesty's Attorney-General, by Order of the Commissioners of Stamps, against the Defendant William Bell, a Butcher, at Manchester, for having, in the Month of October, 1804, received from a Person of the Name of Barrowclough, a Sheriff's Officer, also residing at Manchester, the Sum of 111. 15s. 6d. the Amount of a Bill delivered for Meat sold to him, and refusing, at the Time the Money was paid, to sign a Receipt for the same on a proper Stamp, and to pay the Duty thereon, as directed by the Statute of the 43d of the present King, Cap. 126; which Act, in the 2d Section, directs, that the Stamp Duty on all Receipts shall be paid by the Person receiving the Money. And the 5th Section also enacts, that it shall be lawful for any Person, or any Agent of any Person, from whom any Sum of Money shall be due or payable, and who shall have paid such Sum of Money, to provide a Piece of Paper, duly stamped according to the Amount of the Sum so paid, or some higher Rate of Duty in the said Act contained, and to demand and require of the Person entitled to such Sum of Money a Receipt for the same, and also the Amount of the Duty thereon; and then it provides, if any Person, to whom any Sum of Money shall have been paid, shall refuse to give such Receipt upon Demand thereof, or pay the Amount of the Duty thereof, every such Person shall forfeit and pay for every such Offence the Sum of Ten Pounds.—He then observed that this Act casts the Obligation upon the Person who receives the Money to give a stamped Receipt to the Person paying it, or the Person paying the Money may tender a Receipt Stamp, and may demand of the Person to sign it after he has received the Money; and he has a Right also to demand the Payment of the Amount of the Duty; and if the Person receiving the Money does not sign the Receipt, and pay the Duty, he incurs the Penalty.

The Case was proved agreeable to Mr. Plumer's opening, by Barrowclough, confirmed by James