

orney-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 11l. 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 Butler, who proved that the Defendant was paid 11l. 15s. 6d. for his Bill, and then asked to sign a Receipt, which was produced by Barrowclough, and to pay the Sum of 4d. which was the Price of the Stamp. The Defendant refused, and said he should ask Advice of his Friends, and would sign it immediately after. Upon being frequently applied to afterwards, he persevered in his Refusal to sign the Receipt, or pay the 4d.

Mr. Dauncey made a few Observations on Behalf of the Defendant.

When the Lord Chief Baron addressed the Jury as follows:

I think this is an extremely proper Prosecution. I take the Object of it to be to give Publicity to the Law. I entirely agree with what has fallen from the Counsel for the Crown, that the Receipt must be given immediately upon the Payment of the Money, at the Peril of the Party who refuses it.

By your Verdict I hope, therefore, it will be understood, that the Law must be put in Execution; and that a Person withholds a Receipt at the Time of receiving the Money at his Peril. It is impossible that a Butcher (a Man in considerable Trade) I should suppose, by having a Bill of 11l. 15s. 6d. paid by a Customer not of very high Rank, the 4d. should be an Object to him. I take it to

be an Experiment on the Part of this Man, and perhaps many others; to try whether the Law can be evaded or not. It is not likely he should squabble merely about 4d.; nor is it likely he could have any Doubt about the Terms of the Receipt. It was extremely proper that it should be published to the World, that a Man must give a Receipt upon receiving out Money, and must do it immediately. That I take to be the true Interpretation of the Law in this Case. Gentlemen, you can have no Doubt in finding a Verdict for the Crown.

The Jury immediately gave a Verdict for the King. Penalty £. 10

Stamp Office, January 13, 1806.

Intended Turnpike Road.

Notice is hereby given, that Application is intended to be made to Parliament at the next Session thereof, for Leave to bring in a Bill, and obtain an Act, for making and maintaining a Turnpike-Road from the Town of Huddersfield, in the West Riding of the County of York, to New-Hay, near Milarow, in the Parish of Rochdale, in the County-Palatine of Lancaster, with a Branch out of the said intended Road from or near Out-Lane, in the said Riding, to communicate with the Turnpike-Road from Leeds to Elland, at the Bottom of Tooth-Hill-Lane, in the Township of Rastrick, in the said Riding; and also another Branch from or near Ogden-Edge, in the Township of Butterworth, in the Parish of Rochdale, in the County-Palatine of Lancaster, to Denshaw-Culvert, in the Parish of Saddleworth, in the said West Riding of the County of York; which said intended Turnpike-Road, with the Branches out of the same, is proposed to pass through the several Townships or Hamlets of Huddersfield, Marsh-Lindley, otherwise Nether-Lindley cum Quaraby, Longwood, Scammonden-Slaithwaite, Mariden in Huddersfield, Pastrick, Fixby, Elland cum Greetland, Old-Lindley, otherwise Upper-Lindley, Stainland, Rishworth, Fryer-Meer, and Saddleworth, in the West Riding of the County of York, and the Township of Butterworth; and also through the several Parishes of Huddersfield, Halifax, and Saddleworth, in the said West Riding of the County of York, and the Parish of Rochdale, in the said County-Palatine of Lancaster.—Dated the 7th Day of September 1805.

By Order;

Cookson Stephenson, Lewis Alexander, Solicitors.

Marine Society's Office, January 14, 1806.

THE Quarterly General Court of the Governors of this Corporation will be held at their Office on Tuesday next, the 21st Instant, at One o'Clock precisely.

John Newby, Secretary.

Laudable Society for the Benefit of Widows, No. 4, Crane-Court, Fleet-Street.

A Special General Meeting of this Society will be held at the Horn Tavern, Doctors'-Commons, on Wednesday, February 5th, at Seven o'Clock in the Evening precisely, for confirming the Minutes of the last General Meeting, and other Affairs relative to the said Society. By Order of the General Court,

Wm. Pontin, Secretary.

The Chairman will take the Chair at Seven o'Clock precisely.

January 11, 1806.