

tory with which it has pleased the Almighty Disposer of Events to bless your Majesty's Arms in the late Naval Engagement off Cape Trafalgar, most humbly offer to your Majesty our dutiful Congratulations on the Issue of that glorious Conflict.

Whether we consider the momentous Consequences of this Victory in the present Situation of Europe, or reflect on the high Spirit of undaunted Valour and ardent Loyalty displayed in the Conduct of our gallant Countryman, we find ample Reason to exult in the Achievement, which has added so much Lustre to your Majesty's Arms.—And while we indulge the Feelings of Affection and Gratitude, in lamenting the Death of the illustrious Commander, to whose Wisdom and Courage (under the high Dispensation of Providence) we attribute the Glory of that memorable Day, we are persuaded that we cannot evince our Respect for his Memory in a Manner more congenial with the Sentiments which animated him on all Occasions, than by addressing our fervent Prayers to Heaven for the Success of the Cause in which he fell; the Cause of civil Liberty and social Order.

May that gracious Providence, which has so often interposed for the Preservation of your Majesty's Person and Government, long continue to us the Blessings of your mild and beneficent Reign; and bring to a prosperous Issue those prudent Councils and energetic Measures, which are directed to the Repression of presumptuous and inordinate Ambition, and the Protection of the general Interests of Europe.

[*Transmitted by Lord Charles Fitzroy and Lord Templeton, Representatives in Parliament for the said Borough of Bury St. Edmund's.*]

ERRATUM in the Gazette of Saturday last.

In the Account of the Procession to the Funeral of Lord Viscount Nelson, the Honorable Henry Hood should have Precedence of the other eldest Sons of Viscounts; the Order should have been thus:

Honorable Thomas Newcomen.  
Honorable Thomas Knox.  
Honorable Henry Hood.

#### 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 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 to 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.