

Commissions in the Worcestershire Militia, signed by the Lord Lieutenant.

Francis Harvey Buxton, Gent. to be Ensign. Dated January 9, 1806.

Whitehall, January 13, 1806.

The King has been graciously pleased to grant unto Richard Gorges, of South Lawn Lodge, in the County of Oxford, and of Buckingham-Street, Fitzroy Square, in the County of Middlesex, Esq; only Son of Richard Gorges, late of Eye-Court, near Leominster, in the County of Hereford, Esq; deceased, by Frances his Wife, eldest Daughter and Co-heir of Thomas Fettiplace, of Swinbrook, in the County of Oxford, Esq; also deceased, His Royal Licence and Authority, that he and his Issue may assume the Surname, and also bear the Arms of Fettiplace, in Compliance with the last Will and Testament of the said Thomas Fettiplace; such Arms being first duly exemplified according to the Laws of Arms, and recorded in the Herald's Office:

And also to order, that this His Majesty's Royal Concession and Declaration be registered in His College of Arms.

Whitehall, January 21, 1806.

The King has been pleased to grant unto Joseph Green, of Guildford Street, in the County of Middlesex, Esq; in Behalf of his eldest Son Joseph Green, a Minor, His Royal Licence and Authority, that he the said Joseph Green the Younger, and his Issue, may take and use the Surname and Arms of Wilkinson, in addition to the Surname and Arms of Green, in Compliance with an Injunction contained in the last Will and Testament of Robert Wilkinson, late of Canonbury-Place, in the County of Middlesex, Esq; as well as out of grateful Respect to his Memory; such Arms being first duly exemplified according to the Laws of Arms, and recorded in the Herald's Office:

And also to order, that this His Majesty's Concession and Declaration be recorded in His College of Arms.

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.