

## Probate and Legacy Duties Act 1808

## **1808 CHAPTER 149**

XXII On the Sale of any Property, the Purchase or Consideration Money shall be fully and truly set forth in the Conveyance, &c. Penalties on Purchasers and Sellers for Default thereof.

And be it further enacted, That from and after the Tenth Day of October One thousand eight hundred and eight, in all Cases of the Sale of any Lands, Tenements, Rents, Annuities, or other Property, Real or Personal, heritable or moveable, or of any Right, Title, Interest, or Claim, in, to, out of, or upon any Lands, Tenements, Rents, Annuities, or other Property, where a Duty is imposed on the Conveyance thereof, in the Schedule hereunto annexed, in proportion to the Amount of the Purchase or Consideration Money therein or thereupon expressed, the full Purchase or Consideration Money which shall be directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in Words at length, in or upon the principal or only Deed or Instrument whereby the Land or other Thing sold shall be granted, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the Purchaser or Purchasers, or any other Person or Persons, by his, her, or their Direction; and also where, upon the Sale of any Annuity, Easement, Servitude, or other Right, not before in Existence, the same shall not be created by actual Grant or Conveyance, but shall only be secured by Bond, Warrant of Attorney, Covenant, Contract, or other Security, the full Purchase or Consideration Money which shall be directly or indirectly paid, or secured or agreed to be paid, for the same, shall be truly expressed and set forth, in Words at length, in or upon the Bond or other Instrument or Instruments by which the same shall be secured; and if in any of the said Cases the full Purchase or Consideration Money shall not be truly expressed and set forth in the Manner hereby directed, the Purchaser or Purchasers, and also the Seller or Sellers, shall forfeit the Sum of Fifty Pounds, and shall also be charged and chargeable with and be holden liable to the Payment of Five Times the Amount of the Excess of Duty which would have been payable for such Deed, Bond, or other Instrument as aforesaid, in respect of the full Purchase or Consideration Money, in case the same had been truly expressed and set forth in or upon the same, pursuant to the Directions of this Act and the Schedule hereunto annexed, beyond the Amount of the Duty actually paid for the same; which Quintuple Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of the Party or Parties respectively hereby made liable to pay the same, and shall and may be sued for and recovered accordingly.