

**STAMP OFFICE.**

RECEIVED the 1 day of July 18 55 the Sum of

Seven pounds 10  
for Duty on Account of the within-mentioned Legacy.

£ 7. 10

Registered

*[Signature]*

Comptrolled

*[Signature]*

**Rates of Duty, by Stat. 55 Geo. III. cap. 184.**

The Description of the Legatee, <i>must be in the following Words of the Act.</i>	Out of Personal Estate only, if the Deceased died any Time before or upon the 5th April 1805.	Out of Real or Personal Estate, if the Deceased died after the 5th April 1805.
To Children of the Deceased, and their Descendants, or to the Father or Mother or any Lineal Ancestor of the Deceased .....	(no Legacy Duty)	£1. per Cent.
To Brothers and Sisters of the Deceased and their Descendants.....	£2. 10s. per Cent.	£3. do.
To Brothers and Sisters of the Father or Mother of the Deceased, and their Descendants .....	£4. — do.	£5. do.
To Brothers and Sisters of a Grandfather or Grandmother of the Deceased, and Descendants.....	£5. — do.	£6. do.
To any Person in any other Degree of Collateral Consanguinity, or to Strangers in Blood to the Deceased .. .	£8. — do.	£10. do.

*Where any Legatee shall take Two or more distinct Legacies or Benefits under any Will or Testamentary Instrument, which shall together be of the Amount or Value of £20, each shall be charged with Duty, although each or either may be separately under that Amount or Value.*

The Husband or Wife of the Deceased is not chargeable with Duty.

*See Newman*

## STAMP OFFICE.

## LEGACY RECEIPT.

REGISTER *L. G.* No. *4* 18*38* Folio *591*

(A) Or Real. **On Account** of the Personal (A) Estate of *Frances Esdaile*  
late of  
who died on the *twenty fifth* day of *August* — *One Thousand Eight*  
*Hundred and thirty eight*

Names of the Executors, or Administrators, Devisees, in Trust, or Heir at Law, with their Residence and Profession.

*John Hall, South Medley Street Esq*  
*Thomas Henry Hall, Lemnouth, Devon Esq*  
*George Hall, Lemnouth, Major*

Acting under Probate of Will, or Letters of Administration, granted by the *Prerogative*  
Court of *Canterbury* on the *21<sup>st</sup>* day of *November*  
*One Thousand Eight Hundred and thirty eight.*

Name of the Legatee or next of kin.	Degree of Relationship, to be here stated as on the other side.	Describe the nature of the Bequest, and if Residue, state what part or share.	Price of Stocks.	Value.	Rate of Duty per Cent.	Amount of Duty.
<i>John Newman</i>	<i>one of the four children of Esdaile's wife Eliza Esdaile nee woman of a wife of Tho. Newman being a descendant of a sister of the dec'd</i>	<i>one fourth Legacy of £1000</i>		<i>2500 0</i>	<i>3</i>	<i>7 10 0</i>

In this space insert any special matter necessary to explain the mode in which the Legacy is given.

(a) Or Retained in trust. **Received** (a) the *sum* of *two hundred and fifty pounds* the *21<sup>st</sup>* day of *January* 18*39* being the Legacy or *Share of Residue* above mentioned, having first allowed or paid *seven pounds and ten shillings* for the Duty thereon, and the *sum* was in the Month of *January* 18*39* in *my* hands with them of *£261. 17. 1* *for the use of the said legatee*  
*J. Newman.*

## PENALTIES.

The Receipt must be dated on the Day of signing, and the Duty paid within 21 Days after, under a Penalty of £10 per Cent. on the amount of the Duty; and if the Duty be not paid within Three Months from the Date of the Receipt, a Penalty will be incurred of £10 per Cent. on the amount or value of the Legacy:—and the Commissioners of Stamps cannot, under any circumstances, Stamp a Receipt on which the Duty shall not be paid within the time limited, unless the Penalty be also paid.

# Hall Family Papers and Sugar Plantation Records

1709 - 1892

MSS.0220

Oversize: FB-226-40b

**FAMILY DOCUMENTS - Wills - Frances Esdaile  
documents - Stamp Office legacy receipt, 1840**



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