

of an offer, which may be afterwards departed from; and as little can they be viewed as the evidence of an agreement concerning lands. These must be transferred by writings of a quite different form, and for which a separate stamp-duty must be paid. No. 182.

Answered: It was to prevent an evasion of the stamp-duties, by the use of missive letters, instead of more formal writings, that the statute of Geo. III. was chiefly intended. And it is of no consequence, that the deeds to be afterwards executed, in order to the complete fulfilment of the bargain, must also be stamped. The same thing occurs with regard to minutes of sale, and many other writings, which, though not importing the immediate constitution of any right, must nevertheless be executed on stamped paper.

The Lord Ordinary sustained the defences; and his judgment, after advising a reclaiming petition and answers, was affirmed by the Court.

The missives having been afterwards stamped, it was argued for the defender, that as this had not been done within three weeks after the execution of the writings, it could not validate the agreement, the statute having provided, "That no memorandum or agreement should be deemed to be void, in case the same were stamped at the head office, or the said duty shall be paid thereon, and a receipt given for the same by the proper officer, twenty-one days after the same has been entered into."

This plea was, however, unanimously over-ruled; the purpose of the clause above recited evidently being, to enable the parties at any time within the period specified in the statute, to get the deeds stamped, without being liable in any penalty.

"The Lords found the defender obliged to fulfil the bargain."

Lord Ordinary, *Hales*.

Act. *Wight*.

Alt. *Geo. Wallace*.

Clerk, *Menzies*.

C.

Fac. Coll. No. 326. p. 500.

1789. December 4. LAMONT against LAMONT'S CREDITORS.

Found that a deed, written on unstamped paper, may be stamped, even after an adjudication has been deduced upon it.

No. 183.

Fac. Coll.

* * * This case is No. 61. p. 5494. *voce* HERITABLE AND MOVEABLE.