ANNO TRICESIMO QUARTO

Georgii III. Regis.

* *

CAP. XX.

An Act for repealing the Duties on Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper; and for granting other Duties in lieu thereof.

[4th *April* 1794.]

Most Gracious Sovereign,

Preamble.

WHEREAS by an Act, made in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King into this Kingdom; and for applying certain unclaimed Monies remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt*; certain Duties of Customs are imposed upon Paper, Pasteboards, Millboards, and Scaleboards imported into *Great Britain*; and by the said Act, and another Act made in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for making Allowances to the Dealers in Foreign Wines for the Stock of certain Foreign Wines in their Possession at a certain Time, upon which the Duties on Importation have been paid; and for amending several Laws relative to the Revenue of Excise*; certain Duties of Excise are imposed upon all Papers, Pasteboards, Millboards, and Scaleboards, made in *Great Britain*: We, your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, thinking it expedient to repeal the said Duties of Customs and Excise,

27 *Geo.* III, Cap. 13, and

27 *Geo.* III, Cap. 31, recited.

and to grant other Duties in lieu thereof, do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-four, the ſaid Duties of Cuſtoms and Exciſe ſhall reſpectively ceaſe and determine, and be no longer paid or payable, ſave and except in all Caſes relating to the recovering or paying any Arrears thereof reſpectively, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto, which may have been incurred at any Time before, or on the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-four: Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to repeal the Duties of Exciſe by the ſaid recited Acts, or either of them, impoſed, for or in reſpect of Paper printed, painted, or ſtained in *Great Britain*, to ſerve for Hangings or other Uſes, or the Duties of Cuſtoms for or in reſpect of ſuch Paper imported into *Great Britain*; any Thing herein contained to the contrary notwithſtanding.

Duties impoſed by recited Acts, repealed;

the Duties on Paper for Hangings, &c. excepted;

II. And be it further enacted by the Authority aforeſaid, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-four, in lieu and inſtead of the ſaid reſpective Duties of Cuſtoms and Exciſe hereby repealed, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the ſeveral Duties of Cuſtoms and Exciſe herein-after reſpectively mentioned; (that is to ſay),

and the following Duties to be paid:

For every Pound Weight Avoirdupois of Paper, fit or proper, or that may be uſed for or applied to the Uſes or Purpoſes of writing, drawing, and printing, or either of them, and of all Elephant Papers, and all Cartridge Papers, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, a Cuſtom Duty of Ten-pence; and for every Pound Weight Avoirdupois of all ſuch Papers which ſhall be made in *Great Britain*, an Exciſe Duty of Two-pence Halfpenny:

For writing, drawing, printing, &c. Paper imported, 10 *d.* and for ſuch Papers made in *Great Britain*, 2 *d.* 2 *q. per lb.*

For every Pound Weight Avoirdupois of coloured Papers, and Whited Brown Papers (other than and except Elephant and Cartridge Papers), fit and proper for the Uſe or Purpoſe of wrapping up Goods, and not fit or proper, or capable of being uſed for or applied to the Uſes or Purpoſes of writing, drawing, and printing, or either of them, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, a Cuſtom Duty of Four-pence; and for every Pound Weight Avoirdupois of all ſuch Papers (except as aforeſaid) which ſhall be made in *Great Britain*, an Exciſe Duty of One Penny:

For coloured and Whited Brown Papers imported, 4 *d.* and for ſuch made in *Great Britain*, 1 *d. per lb.*

For every Pound Weight Avoirdupois of Brown Paper, fit and proper for the Uſe or Purpoſe of wrapping up Goods, and not fit or proper, or capable of being uſed for or applied to the Uſes or Purpoſes of writing, drawing, and printing, or either of them, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, a Cuſtom Duty of Two-pence; and for every Pound Weight Avoirdupois of ſuch Brown Paper, which ſhall be made in *Great Britain*, an Exciſe Duty of One Halfpenny;

For Brown Paper imported, 2 *d.* and for ſuch made in *Great Britain*, 2 *q. per lb.*

For every Pound Weight Avoirdupois of every Sort or Kind of Paper, not herein-before enumerated or deſcribed, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, a Cuſtom Duty of Ten-pence; and for every Pound Weight Avoirdupois of ſuch non-enumerated Paper, (other than and except Papers commonly called and known by the Names of *Sheating Paper*, and *Button Paper*, or *Button Board*), which ſhall be made in *Great Britain*, an Exciſe Duty of Two-pence Halfpenny:

For every other Sort of Paper imported 10*d.* and for every other Sort made in *Great Britain*, except *Sheating* and *Button*, 2 *d.* 2 *q.* *per lb.*

For every One Hundred Weight of Paſteboard, Millboard, and Scaleboard, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, a Cuſtom Duty of Twenty Shillings; and for every One hundred Weight of Paſteboard, Millboard, and Scaleboard, which ſhall be made in *Great Britain*, an Exciſe Duty of Ten Shillings and Sixpence, and ſo in Proportion for any greater or leſſer Quantity of the ſame reſpectively:

For Paſte, Mill, and Scaleboard imported 20 *s.* and for ſuch made in *Great Britain* 10 *s.* 6 *d.* *per Cwt.*

For every One Hundred Weight of Glazed Paper for Cloathiers and Hot Preſſers, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, a Cuſtom Duty of Twelve Shillings; and for every One Hundred Weight of Glazed Paper which ſhall be made in *Great Britain*, an Exciſe Duty of Six Shillings, and ſo in Proportion for any greater or leſſer Quantity:

For Glazed Paper imported 12 *s.* and for ſuch made in *Great Britain* 6 *s.* *per Cwt.*

For every Pound Weight Avoirdupois of printed, painted, or ſtained Paper for Hangings, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, over and above all other Duties of Cuſtoms impoſed thereon, an additional Cuſtom Duty of Sixpence, and ſo in Proportion for any greater or leſſer Quantity:

For Paper for Hangings imported 6 *d.* *per lb.*

And for every Hundred Weight of Books, whether bound or unbound, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, over and above all other Duties of Cuſtoms impoſed thereon, an additional Cuſtom Duty of One Pound Three Shillings and Four-pence, and ſo in Proportion for any greater or leſſer Quantity:

And for Books imported 1 *l.* 3 *s.* 4 *d.* *per Cwt.*

Which ſaid ſeveral Cuſtom Duties upon Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively imported into *Great Britain*, ſhall be paid by the Importers thereof reſpectively; and the ſaid ſeveral Duties of Exciſe upon Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, made in *Great Britain*, ſhall be paid by the Makers thereof reſpectively.

Duties to be paid by the Importers or Makers.

III. And be it further enacted by the Authority aforeſaid, That ſuch of the ſaid Duties of Cuſtoms by this Act impoſed as ſhall ariſe or become due in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *England* for the Time being, and ſuch thereof as ſhall ariſe or become due in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *Scotland* for the Time being; and that ſuch of the Exciſe Duties by this Act impoſed, as ſhall ariſe or become due in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being, and ſuch thereof as ſhall ariſe or become due in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties to be under the Management of the Commiſſioners of Cuſtoms and Exciſe reſpectively.

The different Claſſes of Paper.

IV. And be it further enacted by the Authority aforeſaid, That all Paper fit or proper, or that may be uſed for or applied to the Uſes or Purpoſes of writing, drawing, and printing, or either of them; and alſo all Elephant Papers, and all Cartridge Papers, which ſhall be made in *Great Britain*, ſhall be denominated, deemed, and taken to be Papers of the Firſt Claſs within the Meaning of this Act; that all coloured Papers, and all Whited Brown Papers (not being Elephant or Cartridge Papers), which ſhall be made in *Great Britain*, fit and proper for the Uſe or Purpoſe of wrapping up Goods, and not fit or proper or capable of being uſed for or applied to the Uſes or Purpoſes of writing, drawing, and printing, or either of them, ſhall be denominated, deemed, and taken to be Paper of the Second Claſs within the Meaning of this Act; that all Brown Paper which ſhall be made in *Great Britain*, fit and proper for the Uſe or Purpoſe of wrapping up Goods, and not fit or proper or capable of being uſed for or applied to the Uſes or Purpoſes of writing, drawing, and printing, or either of them, ſhall be denominated, deemed, and taken to be Paper of the Third Claſs within the Meaning of this Act; that every Sort or Kind of Paper, not enumerated or deſcribed in any of the Three Claſſes herein-before mentioned (other than and except Papers commonly called and known by the Names of *Sheating Paper*, and *Button Paper*, or *Button Board)*, which ſhall be made in *Great Britain*, ſhall be denominated, deemed, and taken to be Paper of the Fourth Claſs within the Meaning of this Act; and that all Paſteboard, Millboard, Scaleboard, and Glazed Paper for Cloathiers and Hot Preſſers, made in *Great Britain*, ſhall be denominated, deemed, and taken to be of the Fifth Claſs within the Meaning of this Act.

Makers of Paper, Paſteboard, &c. to make an Entry with the Exciſe Officer of their Mills, &c.

V. And be it further enacted by the Authority aforeſaid, That all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, before he, ſhe, or they ſhall make any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, from Time to Time, make true and particular Entry in Writing of every Mill, Workhouſe, Warehouſe, Storehouſe, Room, and other Place, by him, her, or them reſpectively intended to be made uſe of in or for the making, drying, or keeping Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, or any Materials proper to be made into Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper reſpectively, and of all Vats, Preſſes, Utenſils, and Veſſels by him, her, or them intended to be uſed in or for the making Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, at the Office of Exciſe within the Compaſs or Limits whereof ſuch Mill, Workhouſe, Warehouſe, Storehouſe, Room, and other Place reſpectively ſhall be ſituate; and if any ſuch Maker or Makers ſhall neglect to make any ſuch Entry, he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds, together with all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, and all the Materials proper to be made into Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper reſpectively, which ſhall at any Time be found in any Mill, Workhouſe, Warehouſe, Storehouſe, Room, or other Place, uſed in or for the making, drying, or keeping of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, whereof no ſuch Entry ſhall be made, and alſo ſuch all Vats, Preſſes, Utenſils, and Veſſels, whereof no ſuch Entry ſhall be made.

Penalty for Neglect.

All Paper, &c. to be made up in certain Quantities.

VI. And be it further enacted by the Authority aforeſaid, That all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper whatſoever,

ever, made in *Great Britain*, ſhall be made up by the Maker or Makers thereof in Manner herein-after mentioned; that is to ſay, All ſuch Paper when made, ſhall be immediately made up into Quires, each ſuch Quire to conſiſt of Twenty-four Sheets, and ſuch Quires ſhall immediately afterwards be made up into Reams or Bundles, each ſuch Ream to conſiſt of Twenty ſuch Quires, and each ſuch Bundle to conſiſt of Forty ſuch Quires; and all ſuch Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, ſhall be immediately made up into Parcels, each ſuch Parcel containing even Dozens of Sheets, and not leſs than Twenty-four nor more than Seventy two Sheets each Parcel; and all Quires, Reams, and Bundles of Paper, and all Parcels of Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall within the Meaning of this Act be deemed to conſiſt of ſuch Quantities reſpectively, and of no other; and if any ſuch Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall neglect ſo to make up ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, or ſhall at any Time make up any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, made in *Great Britain*, contrary to the Directions aforeſaid, ſuch Maker and Makers ſhall for each and every ſuch Offence forfeit the Sum of Fifty Pounds, and alſo all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, reſpectively, made up contrary to the Directions of this Act.

Penalty for Default.

VII. And be it further enacted by the Authority aforeſaid, That all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, whoſe Mill or Mills, or Workhouſe or Workhouſes is or are ſituate in any City or Market Town, who ſhall have any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, to be weighed and charged with Duty, ſhall give or cauſe to be given to the Officer of Exciſe under whoſe Survey ſuch Maker or Makers ſhall then be, Twenty-four Hours previous Notice in Writing, of the particular Hour and Time of the Day when ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper ſhall be to be weighed and charged with Duty; and all and every other Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, who ſhall have any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, to be weighed and charged with Duty, ſhall give, or cauſe to be given, Forty-eight Hours previous Notice in Writing in like Manner; and the Officer or Officers of Exciſe ſhall, from Time to Time, attend agreeably to ſuch Notice given, and when and ſo ſoon as ſuch Officer or Officers ſhall ſo attend, ſuch Maker or Makers, or his, her, or their Servant or Servants, ſhall produce and bring to ſuch Officer or Officers all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, for or in reſpect whereof the Duty is then intended to be charged, which Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper ſhall be brought, incloſed or tied up in Manner herein-after mentioned; that is to ſay, All ſuch Paper ſhall be incloſed and tied up with ſtrong Thread or String in ſeveral Covers or Wrappers containing One Ream or Bundle of Paper each, and not more or leſs; and all ſuch Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, ſhall be tied up with ſtrong Thread or String in ſuch Parcels as aforeſaid, and that the different Parts of ſuch Thread or String ſhall paſs over and croſs each other at the Middle of the Ream or Bundle of Paper or Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively; and where the different Parts of ſuch Thread or String ſhall croſs each other, the ſame

Notice to be given to the Exciſe Officer when Paper, &c. is intended to be weighed.

Officer to attend and the Paper, *etc.* to be produced to him in the Manner herein ſpecified.

ſame ſhall be paſſed from thence over and acroſs the Ends and Sides of ſuch Ream or Bundle of Paper, or Parcel of Paſteboard, Millboard, Scaleboard, or Glazed Paper reſpectively; and on each Cover or Wrapper, produced or brought to ſuch Officer or Officers, there ſhall already be denominated, marked, written, or printed by the Maker or Makers of ſuch Paper, or by his, her, or their Servant, in large and legible Characters, and in Words at length, the Claſs of the Paper incloſed in each ſuch Cover or Wrapper, diſtinguiſhing in which of the ſaid Four Firſt Claſſes herein-before mentioned, the Duty for or in reſpect of ſuch Paper is chargeable, together with the true Number of ſuch Ream or Bundle of Paper, according to the Numbers of ſuch Reams or Bundles of Paper, of each ſuch Claſs made by ſuch Maker or Makers at ſuch Mill during the then current Quarter of a Year, commencing and to be computed from the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, or the Tenth Day of *October*, as the Caſe may require, in each Year; ſuch Number to be taken progreſſively, beginning One, Two, and ſo onwards according to the Number of Reams or Bundles of Paper of each ſuch Claſs made at ſuch Mill in each ſuch Quarter of a Year; and that on each ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, there ſhall in like Manner, before the ſame ſhall be produced or brought to ſuch Officer or Officers, be denominated, marked, written, or printed, in large and legible Characters, and in Words at length, the Deſcription of ſuch Parcel, and whether ſuch Parcel is Paſteboard, Millboard, Scaleboard, or Glazed Paper, and the Number of Sheets in each ſuch Parcel, together with the true progreſſive Number of ſuch Parcel of Paſteboard, Millboard, and Scaleboard, or Glazed Paper, made by ſuch Maker or Makers at ſuch Mill during the then current Quarter of a Year, commencing as aforeſaid; and in caſe any Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall not, at the Hour and Time mentioned in ſuch Notice, produce to ſuch Officer or Officers, all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, for or in reſpect whereof any Duty is then to be charged, ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, being tied up, and the proper Claſs and other the Matters herein-before preſcribed marked, written, or printed on the Cover or Wrapper of each ſuch Ream or Bundle of Paper, and on each ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, according to the Directions of this Act, then every ſuch Notice ſhall be and is hereby declared to be null and void, and every ſuch Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall be obliged to give a freſh and like Notice before ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall be taken an account of or charged with Duty, and before he, ſhe, or they ſhall remove, carry, or ſend away, or ſuffer to be removed, carried, or ſent away any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, from the Mill where the ſame ſhall be made.

If Paper, &c. be not produced in the proper Manner, freſh Notice to be given.

VIII. And be it further enacted by the Authority aforeſaid, That the ſaid Commiſſioners of Exciſe, or the major Part of them reſpectively, ſhall from Time to Time provide proper Stamps, Devices, or Labels, for ſtamping or marking of all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, made in *Great Britain*, for or in reſpect whereof any Duty of Exciſe is by this Act impoſed, and ſhall cauſe ſuch Stamps, Devices, or Labels, to be diſtributed to the reſpective

Commiſſioners of Exciſe to provide Stamps.

Officers of Exciſe for the Purpoſe herein-after mentioned; and the ſaid Stamps, Devices, or Labels reſpectively, or any of them, ſhall or may be altered or renewed from Time to Time as the ſaid Commiſſioners of Exciſe reſpectively, or the major Part of them reſpectively, ſhall think fit.

Penalty for counterfeiting Stamps, &c.

IX. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever ſhall counterfeit, or cauſe to be counterfeited, any Stamp, Device, or Label, provided or directed to be uſed in purſuance of this Act, or ſhall counterfeit, forge, or reſemble the Mark or Impreſſion of any ſuch Stamp or Device upon any Cover or Wrapper of or belonging to, or uſed with or upon, any Label affixed to any Ream, Bundle, or Quantity of Paper, or upon any Paſteboard, Millboard, Scaleboard, or Glazed Paper, or ſhall have in his, her, or their Cuſtody or Poſſeſſion any ſuch counterfeit Stamp or Device, knowing the ſame to be counterfeited, or ſhall have in his, her, or their Cuſtody or Poſſeſſion, or ſhall utter, vend, or ſell, any Paper with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device on the Cover or Wrapper of ſuch Paper, or on any Label affixed thereto, or any Paſteboard, Millboard, Scaleboard, or Glazed Paper, with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device upon ſuch Paſteboard, Millboard, Scaleboard, or Glazed Paper, or upon any Label affixed thereto, knowing the ſame to be ſo counterfeited or forged, or ſhall, upon any Ream, Bundle, or Quantity of Paper, which has not been duly entered with the proper Officer or Officers, and charged with the Duty of Exciſe impoſed for or in reſpect of ſuch Paper, knowingly put or place any Cover or Wrapper having thereon ſuch counterfeit or forged Mark or Impreſſion, or any ſuch counterfeit Label, or ſhall knowingly wrap or cover any Ream, Bundle, or Quantity of Paper, in any Cover or Wrapper uſed before as a Cover or Wrapper to any other Quantity of Paper, or ſhall knowingly affix, tie up, put, place, or add, any Paſteboard, Millboard, Scaleboard, or Glazed Paper, having thereon the Impreſſion of any ſuch Stamp or Device, or any Label, whether ſuch Stamp, Device, or Label ſhall be true or counterfeit, to any Paſteboard, Millboard, Scaleboard, or Glazed Paper, which has not been duly entered with the proper Officer, and charged with the Duty of Exciſe impoſed for or in reſpect thereof, then and in every ſuch Caſe, every ſuch Perſon ſo offending therein ſhall, for every ſuch Offence, forfeit the Sum of Five hundred Pounds.

or ſelling Paper with a forged Mark, *etc.*

Directions to Excile Officers for ſtamping Paper, &c.

X. And be it further enacted by the Authority aforeſaid, That when and ſo ſoon as the Officer or Officers of Exciſe, attending to charge ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall be ſatisfied that the ſeveral Conditions before ſpecified have been fully complied with, according to the Directions of this Act, and ſhall have alſo aſcertained the true Quantities and Weights of all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, ſuch Officer or Officers ſhall forthwith ſtamp or mark each and every ſuch Ream and Bundle of Paper, and every ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, for or in reſpect whereof a Duty of Exciſe is by this Act impoſed, with the proper Stamp or Device to denote the Duty of Exciſe impoſed for or in reſpect of ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, being

duly charged, or ſhall affix to each and every ſuch Ream or Bundle of Paper, or to every ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, a proper Label to denote the like Duty being ſo charged; and ſuch Officer or Officers ſhall forthwith alſo write his or their Chriſtian and Surnames on each and every ſuch Ream or Bundle of Paper, and on each and every ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, together with the Date, Day, and Year in which the Duty was charged for or in reſpect thereof reſpectively; and if any Perſon or Perſons ſhall wilfully deface, obliterate, or alter, any of the reſpective Matters or Things herein-before preſcribed to be denominated, marked, written, or printed on the Cover or Wrapper of any ſuch Ream or Bundle of Paper, or upon any ſuch Paſteboard, Millboard, Scaleboard, or Glazed Paper, or any Part thereof, after the reſpective Stamps, Marks, or Labels ſhall have been put thereon by the Officer or Officers of Exciſe, or ſhall wilfully deface or obliterate any Impreſſion of any ſuch Stamp or Mark, or ſhall wilfully deface, obliterate, or alter, any ſuch Chriſtian or Surname of any ſuch Officer or Officers, or any Part of ſuch Chriſtian or Surname, or any ſuch Date, or any Part thereof, the Perſon or Perſons ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Pen: lty for defacing Marks on Wrappers, &c.

Officers may take out Samples, and may ſeize Paper found of a different Claſs than marked on the Wrapper.

XI. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful for any Officer or Officers of Exciſe, at all Times, to untie and open any Ream or Bundle of Paper tied up in any Wrapper or Cover having either of the aforeſaid Claſſes of Paper denominated, marked, written, or printed thereon, and to take thereout, by way of Sample, One or more Sheet or Sheets of Paper, not exceeding One Sheet out of each Quire, paying for ſuch Sheet or Sheets of Paper ſo taken (if demanded) the Market Price thereof; and if ſuch Officer or Officers ſhall diſcover in any Ream or Bundle of ſuch Paper, any Paper or Papers of a different Claſs than that which ſhall be denominated, marked, written, or printed on the Cover or Wrapper in which ſuch Paper ſhall be incloſed, then, and in ſuch Caſe, every ſuch Ream and Bundle reſpectively ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons who ſhall have marked, written, or printed any ſuch falſe Claſs on any ſuch Cover or Wrapper ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Penalty for marking a falſe Claſs on Wrapper.

Paper Makers to make Entries at the Exciſe Office every Six Weeks of the Quantities made,

XII. And be it further enacted by the Authority aforeſaid, That all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, Once in every Six Weeks, make a true Entry in Writing at the Office of Exciſe within the Limits whereof ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper ſhall be made, of all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively by him, her, or them made, within ſuch Six Weeks reſpectively; which Entries ſhall contain the true Claſſes of all ſuch Paper according to the ſaid Four Claſſes herein-before mentioned, the Number of Reams and Bundles of Paper, and the real Weights of the Reams and Bundles of Paper reſpectively of each ſuch Claſs, and alſo the real Number of Parcels, and the Quantity and Weight of all ſuch Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, for

or in respect whereof a Duty of Excise is by this Act imposed, on Pain to forfeit for every Neglect of such Entry the Sum of Fifty Pounds; which Entries shall be verified upon Oath by the Makers of such Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper respectively, or his, her, or their chief Workman or Servant employed in making the same; provided that no such Maker or Makers shall be obliged to go further than the Market Town next to the Place where such Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper respectively shall be made, for the making of such Entries as aforesaid, which Oaths shall and may be administered by the proper Collector, Surveyor, or Supervisor of Excise, without any Fee or Charge for administering the same.

but shall not be obliged to go further than the next Market Town.

XIII. And be it further enacted by the Authority aforesaid, That all and every Maker or Makers of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, shall, from Time to Time, within Six Weeks after he, she, or they shall make, or ought to have made such Entry, of the Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, by him, her, or them made as aforesaid, pay and clear off all the Duties of Excise for all Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper by him, her, or them respectively made, upon Pain of forfeiting Double the Amount of such Duties.

Within Six Weeks after such Entry made, the Duty to be paid on Penalty of Double the Amount.

XIV. And be it further enacted by the Authority aforesaid, That no Maker or Makers of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, shall remove, carry, or send away, or suffer to be removed, carried, or sent away, from the Mill where the same shall be made, any Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper by him, her, or them made, until the proper Officer shall have taken an Account thereof; nor shall remove any such Paper in any less Quantity than in a Ream or Bundle, nor any such Pasteboard, Millboard, Scaleboard, or Glazed Paper, in any less Quantity than the entire Parcel in which the Duty was charged, nor until every such Ream and Bundle of Paper, and every such Parcel of such Pasteboard, Millboard, Scaleboard, and Glazed Paper respectively, shall have been duly weighed and charged, and stamped, marked, or labelled as herein is directed, nor shall remove, carry, or send away, or suffer to be removed, carried, or sent away any such Paper, without having thereon the Cover or Wrapper in which such Paper was charged with the Duty, nor any such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, without the Impression of the Officer's Stamp or Label, nor without the Officer or Officers Christian and Surnames, together with the Day and Year when such Duty in respect thereof was charged, and the several Matters herein-before in that Behalf prescribed being marked, written, printed, or fixed on such Cover or Wrapper of Paper, or on such Pasteboard, Millboard, Scaleboard, and Glazed Paper respectively, on Pain of forfeiting the Sum of Fifty Pounds for every such Offence, and every such Ream or Bundle of Paper, together with the Package containing the same; and all such Pasteboard, Millboard, Scaleboard, and Glazed Paper respectively, that shall be found removing or removed contrary to the Directions of this Act, shall be forfeited, together with the Horses or other Cattle, Carriages, Boats, Barges, or other Vessels used in removing or carrying the

No Paper, &c. to be removed until an Account shall be taken by the Officer, &c.

Penalty for Default.

the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

No Paper, &c. to be removed till 24 Hours after weighing.

XV. And be it enacted by the Authority aforeſaid, That no Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall remove or convey away any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper from the Mill or other Place where the ſame ſhall have been weighed by the Officer or Officers of Exciſe, for the Purpoſe of charging the Duty, before the Expiration of Twenty-four Hours next after the ſame ſhall have been ſo weighed; and all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, ſhall, from Time to Time, keep all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, which ſhall have been ſo weighed, ſeparate and apart from all other Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper for the Space of Twenty-four Hours from the Time when the ſame ſhall have been ſo weighed, unleſs the ſame ſhall ſooner have been re-weighed by the Surveyor or Superviſor of Exciſe, to the End that ſuch Surveyor or Superviſor may have an Opportunity to reweigh the ſame after ſuch Officer or Officers; and if upon the reweighing any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, any additional Weight ſhall be found, ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper ſhall be liable to, and chargeable with the ſaid reſpective Rates and Duties of Exciſe by this Act impoſed for or in reſpect of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, according to ſuch laſt-mentioned Weight; and if any ſuch Maker or Makers ſhall remove, or cauſe or ſuffer to be removed, any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, contrary to the true Intent and Meaning of this Act, or ſhall not keep all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, which ſhall have been weighed, ſeparate and apart from all other Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, in Manner herein-before directed, the Maker or Makers of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper ſo offending, ſhall, for each and every ſuch Offence, forfeit the Sum of Fifty Pounds.

Paper, &c. weighed to be kept ſeparate from other Parcels, that the Superviſor may re-weigh it.

Penalty for Default.

On 48 Hours previous Notice, Paper, &c. may be removed from One Mill to another to be finiſhed, on Certificate from the Officer, *etc.*

XVI. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to hinder or prevent any Maker or Makers of Paper from ſending ſuch Paper from the Mill where the ſame ſhall be made, upon Forty-eight Hours Notice in Writing being previouſly given to the Officer of Exciſe under whoſe Survey ſuch Maker or Makers ſhall then be, to any other Mill to be ſized or finiſhed fit for Uſe, in order that ſuch Officer may attend and take an Account thereof, and provided that ſuch Paper be removed with a proper Certificate from ſuch Officer, expreſſing the Claſs and Quantity of ſuch Paper, and that when ſuch Paper ſhall have been ſo removed to the Mill, or Place where the ſame is to be ſized or made fit for Uſe, the ſame ſhall be at ſuch Mill or Place under the like Directions as to ſtamping, marking, labelling, and all Matters and Things as if ſuch Paper had been finiſhed and ſized at the Mill where made; and ſuch Maker or Makers ſhall, for the Breach of any of the Directions aforeſaid, be ſubject to the like Penalty as he, ſhe, or they would have been ſubject to if the ſaid Paper had not been removed.

XVII. And be it further enacted by the Authority aforeſaid, That all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall at all Times keep all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, by him, her, or them reſpectively made, which ſhall have been charged and ſtamped, marked, or labelled as aforeſaid, by the Officer or Officers of Exciſe, ſeparate and apart from all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, which ſhall not have been charged and ſtamped, marked, or labelled by the Officer or Officers of Exciſe, and ſhall alſo keep all Paper which ſhall have been ſo marked, ſtamped, or labelled of one Claſs, ſeparate and apart from all other ſuch Paper ſo marked, ſtamped, or labelled of any other Claſs, on Pain that all and every ſuch Maker and Makers offending therein, ſhall, for each and every ſuch Offence, forfeit the Sum of Fifty Pounds.

Paper, &c. ſtamped, to be kept ſeparate from that unſtamped; and One Claſs apart from another.

XVIII. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Officers of Exciſe, or any or either of them, from Time to Time, and at all Times by Day or by Night, but if in the Night, then in the Preſence of a Conſtable or other lawful Officer of the Peace, to enter into all and every the Mills, Workhouſes, Warehouſes, Storehouſes, Rooms, and other Places, entered or made uſe of by any Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, in or for the making, keeping, or drying Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, or Materials proper to be made into Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, and by weighing, tale, or otherwiſe, as to ſuch Officer or Officers ſhall ſeem meet, to take an Account of the Kinds and Quantities of the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, which ſhall have been made by ſuch Maker or Makers, from Time to Time, and ſhall thereof make a Report or Return in Writing to the ſaid Commiſſioners of Exciſe reſpectively, or to ſuch Perſon as they ſhall reſpectively appoint to receive the ſame, leaving or giving a true Copy of ſuch Report under his Hand, with, for, or to ſuch Maker or Makers (if ſuch Copy ſhall be demanded in Writing), and ſuch Report or Return of the Officer or Officers ſhall be a Charge upon ſuch Maker or Makers reſpectively; and if any ſuch Officer ſhall refuſe to give or leave a true Copy of his Report, in Writing, at the Time of taking ſuch Accounts, ſuch Copy being demanded as aforeſaid, ſuch Officer ſhall, for every ſuch Offence, forfeit the Sum of Forty Shillings to ſuch Maker or Makers.

Officers may enter Mills, &c. and take an Account of Paper made, and make a Report to the Commiſſioners of Exciſe, leaving a Copy with the Maker if demanded.

Penalty for not leaving ſuch Copy.

XIX. And be it further enacted by the Authority aforeſaid, That all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, and he, ſhe, and they reſpectively are hereby required to keep ſufficient and juſt Scales and Weights, at the Place or Places where he, ſhe, or they ſhall make, or produce to be charged, any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, and alſo to permit and ſuffer any Officer or Officers of Exciſe to uſe the ſame for the Purpoſe of aſcertaining the Duties of Exciſe, impoſed by this Act for or in reſpect of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper; and if any ſuch Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall neglect to keep ſuch Scales and Weights, or either of them, or ſhall not permit

Makers to keep Scales and Weights for the Uſe of the Officer, on Penalty of 100*l.*

permit or ſuffer any Officer or Officers of Exciſe to uſe the ſame for the Purpoſe aforeſaid, he, ſhe, or they, ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds; and if any ſuch Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, for the weighing of any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, provide or make uſe of, or cauſe or procure or ſuffer to be provided or made uſe of, any falſe, unjuſt, or inſufficient Scales or Weights, or ſhall practiſe any Art, Device, or Contrivance by which any ſuch Officer or Officers may be hindered or prevented from taking the juſt and true Weight of any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, then and in every ſuch Caſe ſuch Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds, together with all ſuch falſe, unjuſt, or inſufficient Scales and Weights reſpectively, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty for providing falſe Weights or Scales, &c.

Makers to aſſiſt the Officer in weighing Paper, *etc.*

XX. And be it further enacted, That all and every Maker and Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, when and ſo often as he, ſhe, or they ſhall be thereunto required by the Officer or Officers of Exciſe under whoſe Survey he, ſhe, or they, ſhall then be, or by any Surveyor or Superviſor of Exciſe, bring or cauſe to be brought and put into and taken out of the Scale, all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, belonging to ſuch Maker or Makers, and which ſuch Officer or Officers ſhall be deſirous to weigh and take an Account of, or which ſuch Surveyor or Superviſor ſhall be deſirous to re-weigh; and ſhall alſo, on the Requeſt of ſuch Officer or Officers, or Surveyor or Superviſor, by themſelves reſpectively, and with a ſufficient Number of their Servants, aid and aſſiſt, to the utmoſt of their Power, ſuch Officer or Officers in weighing and taking an Account of, and ſuch Surveyor or Superviſor of Exciſe, in re-weighing all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, of ſuch Maker or Makers, on Pain of forfeiting for every Neglect or Refuſal thereof, the Sum of Fifty Pounds.

Penalty for Neglect.

Officers to give the Turn of the Scale in favour of the Crown, allowing the Maker 2 *lb. per* Cwt.

XXI. And be it further enacted by the Authority aforeſaid, That all Surveyors, Superviſors, and Officers of Exciſe, ſhall in the weighing and re-weighing of all Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, for the Purpoſe of charging the Duty of Exciſe thereon, give the Turn of the Scale in favour of the Crown, and in lieu thereof ſhall allow the Makers of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Two Pounds Weight Avoirdupois upon each and every One hundred Pounds of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper reſpectively ſo weighed, and ſo in Proportion for any greater or leſſer Quantity.

but no Weight leſs than 1 *lb.* to be uſed, on Penalty of loſing the Allowance.

XXII. Provided always nevertheleſs, and be it enacted by the Authority aforeſaid, That no ſuch Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall, in the weighing of any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, for the Purpoſe of charging the Duty of Exciſe thereon, make uſe of, or cauſe, permit, or ſuffer to be uſed, any Weight leſs than a Pound Weight, on

Pain of forfeiting the ſaid Allowance; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Paper, &c. fraudulently hid to be forfeited.

XXIII. And be it further enacted by the Authority aforeſaid, That in caſe any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, made in *Great Britain*, ſhall be fraudulently depoſited, hid, or concealed in any Place or Places whatſoever, with an Intent to defraud His Majeſty of any of the Duties by this Act impoſed, for or in reſpect thereof, all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively ſhall be forfeited, together with the Packages containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the better to enable ſuch Officer or Officers to diſcover ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively ſo forfeited, if any ſuch Officer or Officers of Exciſe ſhall have Cauſe to ſuſpect that any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall be ſo depoſited, hid, or concealed, in any Place or Places whatſoever, then and in every ſuch Caſe if ſuch Place or Places ſhall be within the Limits of the Chief Office of Exciſe in *London*, upon Oath made by ſuch Officer or Officers, before the Commiſſioners of Exciſe for the Time being, or any Two or more of them, or before One or more Juſtice or Juſtices of the Peace of the County, City, or Liberty where ſuch Place or Places ſhall be, or in caſe ſuch Place or Places ſhall be in any other Part of *Great Britain*, upon Oath made by ſuch Officer or Officers before One or more Juſtice or Juſtices of the Peace for the County, Riding, Shire, Diviſion, or Place, where ſuch Officer or Officers ſhall ſuſpect the ſame to be depoſited, hid, or concealed, ſetting forth the Ground of his or their Suſpicion, it ſhall and may be lawful to and for the ſaid Commiſſioners, or any Two or more of them, or the Juſtice or Juſtices of the Peace reſpectively, as the Caſe may require, before whom ſuch Oath ſhall be made, if they or he ſhall judge it reaſonable, by ſpecial Warrant or Warrants, under his and their reſpective Hands and Seals, to authorize and impower ſuch Officer or Officers by Day or by Night, but if in the Night, then in the Preſence of a Conſtable or other lawful Officer of the Peace, to enter into all and every ſuch Place or Places, where he or they ſhall ſo ſuſpect ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper reſpectively, to be ſo depoſited, hid, or concealed, and to ſeize and carry away all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, which he or they ſhall then and there find ſo forfeited, together with the Packages containing the ſame; and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion the ſame ſhall be found, ſhall forfeit the Sum of Fifty Pounds.

Officers may ſearch for Paper, &c. ſo concealed, on Warrant for ſo doing.

Penalty for ſuch Concealment.

No Stationer ſhall receive into his Poſſeſſion any Paper made in *Great Britain* but in an intire Ream, &c.

XXIV. And be it further enacted by the Authority aforeſaid, That no Stationer or Stationers, or Dealer or Dealers in Paper, ſhall bring or receive into his, her, or their Cuſtody or Poſſeſſion, any Paper made in *Great Britain* which ſhall not at the Time of ſuch Stationer or Stationers, or Dealer or Dealers receiving the ſame into his, her, or their Cuſtody or Poſſeſſion be an intire Ream or Bundle of Paper, and incloſed in a Cover or Wrapper having thereon the Impreſſion of the Officer's Stamp or Label denoting the Duty of Exciſe by this Act impoſed, to have been charged for or in reſpect of ſuch Paper, nor without the Officer or Officers Chriſtian and Surnames, together with the Day and Year when ſuch Duty was charged,

charged, and the Claſs directed to be marked, written, or printed at the Time of ſuch Duty being charged, being on ſuch Cover or Wrapper, on Pain of forfeiting the Sum of Fifty Pounds, together with all ſuch Paper which ſhall be ſo received by any ſuch Stationer or Stationers, or Dealer or Dealers in Paper contrary to the Directions of this Act, and all ſuch Paper ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty for Default.

No Wrapper to be returned to the Maker,

XXV. And be it further enacted by the Authority aforeſaid, That no Stationer or Stationers, or Dealer or Dealers in Paper, nor any other Perſon or Perſons whatſoever, ſhall reſtore, return, re-deliver, or ſend, or procure, permit, or ſuffer to be reſtored, returned, re-delivered, or ſent to any Maker or Makers of Paper, nor to any Mill, Workhouſe, Storehouſe, Room, or other Place, to any ſuch Maker or Makers belonging, nor to any other Place or Places whatever, to or for the Uſe of any Maker or Makers of Paper, any Wrapper or Cover which has been before uſed as a Wrapper or Cover to any Paper, and marked, ſtamped, or labelled with the Mark, Stamp, or Label directed by this Act to be uſed, to denote the Duties of Exciſe impoſed for or in reſpect of any Sort of Paper being charged, but that all and every Stationer and Stationers, or Dealer and Dealers in Paper, ſhall, and they are reſpectively required, upon opening any Ream or Bundle of Paper, forthwith to deſtroy, or cauſe to be deſtroyed, the Wrapper or Cover in which ſuch Paper was incloſed, and the Impreſſion of the Mark or Stamp, or the Label put thereon by the Officer or Officers of Exciſe, according to the Directions of this Act; nor ſhall any Maker or Makers of Paper receive, or cauſe, procure, permit, or ſuffer to be received, reſtored, returned, re-delivered, or ſent to him, her, or them, or to be kept or depoſited at any Mill, Workhouſe, Storehouſe, Room, or other Place to him, her, or them belonging, or at any other Place to or for his, her, or their Uſe, any ſuch Wrapper, Cover, or Label which has been before uſed as a Cover, Wrapper, or Label to any Quantity of Paper, or in or with which any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper has been removed, carried, or ſent away by any Maker or Makers of Paper, on Pain that every ſuch Stationer or Dealer, or Maker of Paper ſhall forfeit, for every ſuch Offence, the Sum of One hundred Pounds, together with every ſuch Wrapper, Cover, or Label, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe.

but on opening Paper to be deſtroyed.

Maker not to receive any ſuch Wrapper.

Penalty on Stationers ſending, or Maker receiving uſed Wrappers.

Penalty not to extend to Paper opened and returned as diſliked.

XXVI. Provided always nevertheleſs, That nothing herein-before contained ſhall extend, or be deemed or conſtrued to extend, to inflict the ſaid Penalty of One hundred Pounds, for or on account of the not deſtroying or returning any Wrapper or Cover which hath been opened containing therein the ſame identical Ream or Bundle of Paper which was removed, carried, or ſent away by the Maker or Makers thereof, and which is returned to him, her, or them, on account of the ſame being diſliked and refuſed by the Perſon or Perſons to whom the ſame was ſent, or for or on account of the not deſtroying or returning any Label affixed to ſuch Wrapper or Cover; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

XXVII. And

XXVII. And be it further enacted by the Authority aforeſaid, That all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, and all the Materials and Utenſils for the making thereof, in the Cuſtody of any Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, or of any Perſon or Perſons to the Uſe of or in Truſt for any ſuch Maker or Makers, ſhall be liable and ſubject to, and the ſame reſpectively are hereby made chargeable with, all the Debts and Duties for Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively made, in Arrear and owing by ſuch Maker or Makers, for any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſo made by him, her, or them, or in his, her, or their Mill, Workhouſe, Warehouſe, or other Place, and ſhall alſo be ſubject and liable to ſatisfy all Penalties and Forfeitures incurred by ſuch Maker or Makers, or other Perſon or Perſons uſing ſuch Mill, Workhouſe, Warehouſe, or other Place for any Offence againſt this Act, relating to the ſaid Duties on Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, and it ſhall and may be lawful in all ſuch Caſes to levy ſuch Debts, Duties, and Penalties, on ſuch Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Materials, and Utenſils, or any of them, and to uſe ſuch Proceedings as may lawfully be done in relation to Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, in caſe the Debtors or Offenders were the true and lawful Owners of the ſame.

Paper, Materials, Utenſils, *&c.* liable to the Duties and to Penalties.

XXVIII. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Perſon or Perſons who ſhall have actually paid the Duties by this Act impoſed, for or in reſpect of Paper made in *Great Britain*, and to and for any other Perſon and Perſons who ſhall buy, or be lawfully intitled unto any ſuch Paper from the Perſon or Perſons who actually paid the Duties for the ſame, to export ſuch Paper to any Parts beyond the Seas by way of Merchandize, under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſave and except the Oath hereinafter in that Behalf required), ſo far as the ſame reſpectively are applicable thereto, which are contained, provided, ſettled, or eſtabliſhed, in or by an Act made in the Twenty-fifth Year of the Reign of His preſent Majeſty, for directing the Officers of Exciſe to examine and certify the Exportation of exciſeable Commodities, or in or by any other Act or Acts of Parliament relating to the Exportation of Paper made in *Great Britain* on Drawback in Force at and immediately before the paſſing of this Act, ſave and except that in lieu and inſtead of that Part herein-after mentioned, of the Oath or Affirmation required by the ſaid Act of the Twenty-fifth Year aforeſaid, to be made by the Exporter, or his Clerk or Manager, that he believes the Duties upon ſuch Commodities had been fully paid, ſuch Exporter, or his Clerk or Manager, ſhall make Oath that he believes the Duties of Exciſe by this Act impoſed to have been fully paid for ſuch Paper, and thereupon a Drawback of the ſaid Duty by this Act impoſed for or in reſpect of ſuch Paper ſhall be allowed; and the ſaid ſeveral Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures (except as aforeſaid), ſo far as the ſame reſpectively are applicable thereto, ſhall be in full Force, and ſhall be, and the ſame are hereby directed to be obſerved, practiſed, applied, and put in Execution upon ſuch Exportation of any ſuch Paper, as fully and effectually to all Intents

Paper made in *Great Britain* may be exported, and a Drawback allowed on certain Conditions, *etc.*

and Purpoſes as if the ſame reſpectively had been re-enacted in the Body of this Act.

Drawback not to be allowed unleſs the Paper be incloſed in the Wrapper in which it was charged with Duty, &c.

XXIX. Provided always nevertheleſs, and be it enacted by the Authority aforeſaid, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to intitle any Perſon or Perſons whatſoever to any ſuch Drawback for or in reſpect of any ſuch Paper, unleſs the Officer of Exciſe, who ſhall attend to ſee ſuch Paper packed up in order to be exported, ſhall then find ſuch Paper incloſed in the Cover or Wrapper in which the ſame was charged with Duty, with the Impreſſion of the Officer's Stamp, and his Chriſtian and Surname, with the Date of the Charge of the Duty for or in reſpect of ſuch Paper, and the Claſs thereof, together with the ſeveral Matters herein-before preſcribed and directed to be marked, written, or printed, remaining on ſuch Cover or Wrapper; and that it ſhall and may be lawful to and for ſuch Officer, who ſhall attend to ſee ſuch Paper packed up as aforeſaid, and ſuch Officer is hereby required to take off, or cauſe to be taken off, or to ſee taken off, all and every the Impreſſions of the Officer's Stamp or Label from every Ream or Bundle of ſuch Paper intended to be packed up in order to be exported, before the ſame is packed up in order to be exported; any Thing herein-before contained to the contrary thereof in anywiſe notwithſtanding.

Printers or Booksellers may export Books on certain Conditions.

XXX. And be it further enacted by the Authority aforeſaid, That it ſhall and may alſo be lawful to and for any Perſon or Perſons uſing or exerciſing the Trade or Buſineſs of a Printer or Bookſeller in *Great Britain*, to export any printed Books, either unbound, or bound with any Materials reſpectively liable to any Duties of Exciſe, and for which the Duties of Exciſe impoſed for or in reſpect thereof have been paid, and printed on Paper of the Firſt Claſs herein-before mentioned, and for all which Paper ſo to be exported the Duty by this Act impoſed ſhall have been paid, to any Parts beyond the Seas, by way of Merchandize, under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſave and except the Oaths herein-after reſpectively required), ſo far as the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures reſpectively, can or may be applied thereto, which are contained, provided, ſettled, or eſtabliſhed, in or by the ſaid Act made in the Twenty-fifth Year of the Reign of His preſent Majeſty aforeſaid, ſave and except that in lieu and inſtead of that Part herein-after mentioned of the Oath or Affirmation required by the ſaid Act, to be made by the Exporter, or his Clerk or Manager, that he believes the Duties upon ſuch Commodities have been fully paid, ſuch Exporter, or his Clerk or Manager, ſhall, in caſe ſuch printed Books unbound ſhall be to be exported, make Oath that he believes the Duty of Exciſe by this Act impoſed to have been fully paid for ſuch Paper, and alſo that he believes that no Drawback has been before received by any Perſon or Perſons whatever, for or in reſpect of ſuch Paper or any Part thereof; and in caſe ſuch printed Books bound with any ſuch Materials as aforeſaid, ſhall be to be exported, then ſuch Exporter, or his Clerk or Manager, ſhall make further Oath, beſides the Oath before mentioned, that he believes the ſeveral Duties of Exciſe by any Act or Acts of Parliament impoſed for or in reſpect of the Materials of which the binding is compoſed to have been paid, and that he believes that ſuch

Book or Books has not or have not before been ſold to any Perſon or Perſons, not uſing or exerciſing the Trade or Buſineſs of a Printer or Bookſeller; and in caſe ſuch Book or Books ſhall be printed in the Latin, Greek, Oriental, or Northern Languages, ſuch Exporter, or his Clerk or Manager, ſhall, over and beſides the ſeveral Matters herein-before directed to be ſworn to, make Oath that he believes that the ſaid Book or Books was not or were not printed within the Univerſities of *Oxford* and *Cambridge*, or either of them, by Permiſſion of the Vice Chancellors of the ſame reſpectively, nor within the Univerſities of *Scotland*, or any of them, by Permiſſion of the Principals of the ſame reſpectively, and that a Drawback of Two-pence *per* Pound Weight Avoirdupois ſhall be allowed for and in reſpect of ſuch printed Books unbound or bound with ſuch Materials as aforeſaid, under and ſubject to the ſaid ſeveral Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (except as is in this Behalf before excepted); and which Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (except as aforeſaid), ſo far as the ſame reſpectively can or may be applied to the Exportation of ſuch printed Books, ſhall be extended to the ſame reſpectively, and ſhall be in full Force, and the ſame are hereby directed to be obſerved, practiſed, applied, and put in Execution, upon ſuch Exportation of ſuch printed Books, as fully and effectually, to all Intents and Purpoſes, as if the ſame reſpectively had been re-enacted in the Body of this Act.

Drawback to be allowed on ſuch Exportation.

XXXI. Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to intitle any Perſon or Perſons whatſoever to any ſuch Drawback for or in reſpect of any ſuch printed Books, unleſs the Paper thereof ſhall have viſible in the Subſtance thereof a Mark commonly called a *Water Mark*, of the Date of the preſent Year of our Lord in the following Figures 1794, or in like Manner of ſome ſubſequent Year of our Lord; nor for or in reſpect of the Paper of any Books in the Latin, Greek, Oriental, or Northern Languages, printed within the Two Univerſities of *Oxford* and *Cambridge*, or either of them, by Permiſſion of the Vice Chancellors of the ſame reſpectively, or within the Univerſities of *Scotland*, or any of them, by Permiſſion of the Principals of the ſame reſpectively; nor for or in reſpect of Bibles, Teſtaments, Pſalm Books, or Books of Common Prayer, printed in the Univerſities of *Oxford* and *Cambridge*, or either of them, by Permiſſion of the Vice Chancellors of the ſame reſpectively; nor for or in reſpect of Bibles, Teſtaments, Pſalm Books, Books of Common Prayer, Confeſſion of Faith, or larger or ſhorter Catechiſms, printed by the King's Printers in *England* and *Scotland* reſpectively; nor for or in reſpect of any other printed Books which have ever been before ſold to any Perſon not uſing and exerciſing the Trade or Buſineſs of a Printer or Bookſeller: Provided alſo, That nothing in this Act contained ſhall extend to deprive any Perſon or Perſons of any Drawback to which he, ſhe, or they would have been intitled if this Act had not been made, on the Exportation of Paper which ſhall be made in *Great Britain*, and charged with Duty before the paſſing of this Act, but that every ſuch Drawback ſhall be allowed; any Thing in this Act contained to the contrary in anywiſe notwithſtanding.

Such Drawback not to be allowed unleſs the Water Mark be viſible in the Paper, nor for Latin Books, *&c.* printed in the Univerſities, *&c.*

Nothing herein to affect Drawback on Exportation of Paper charged with Duty prior to paſſing this Act.

XXXII. And

Books without the Water Mark, &c. put up for Exportation on Drawback to be forfeited.

XXXII. And, for preventing Frauds in the Exportation of Paper on Drawback, be it further enacted by the Authority aforeſaid, That if any Printer, Bookſeller, or other Perſon, ſhall, in any Package or Parcel of Books intended for Exportation on Drawback, put or pack up any Book or Books, the Paper whereof ſhall not have viſible in the Subſtance thereof ſuch Water Mark as aforeſaid, or any Book or Books which ſhall have been previouſly ſold to any Perſon or Perſons not uſing or exerciſing the Trade or Buſineſs of a Printer or Bookſeller, or any Book or Books which ſhall have been before exported, or any Book or Books in the Latin, Greek, Oriental, or Northern Languages, or any Bible, Teſtament, Pſalm Book, or Book of Common Prayer, Confeſſion of Faith, or larger or ſhorter Catechiſm, printed within the Univerſities of *England* and *Scotland*, or any of them, by Permiſſion of the Vice Chancellors and Principals of the ſame reſpectively, or any Bible, Teſtament, Pſalm Book, Book of Common Prayer, Confeſſion of Faith, or larger or ſhorter Catechiſm, printed by the King's Printers in *England* and *Scotland* reſpectively, then, and in ſuch Caſe, all and every ſuch Package or Parcel, and all the Books of every Kind therein contained, ſhall be forfeited, and the ſame ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe.

Stationers may export ruled Account Books on certain Conditions;

XXXIII. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Perſon or Perſons uſing or exerciſing the Trade or Buſineſs of a Stationer in *Great Britain*, to export any ruled Account Books made of Paper of the Firſt Claſs herein-before mentioned, bound with any Materials reſpectively liable to any Duties of Exciſe, (for all which Paper ſo to be exported the Duty by this Act impoſed ſhall have been paid), to any Parts beyond the Seas, by way of Merchandize, under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſave and except the Oaths herein-after reſpectively required), ſo far as the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures reſpectively, can or may be applied thereto, which are contained, provided, ſettled, or eſtabliſhed in or by the ſaid Act made in the Twenty-fifth Year of the Reign of His preſent Majeſty, ſave alſo and except that in lieu and inſtead of that Part herein-after mentioned of the Oath or Affirmation required by the ſaid Act to be made by the Exporter, or his Clerk or Manager, that he believes the Duties upon ſuch Commodities have been fully paid, ſuch Exporter, or his Clerk or Manager, ſhall make Oath that he believes the Duty of Exciſe by this Act impoſed to have been fully paid for ſuch Paper, and alſo that he believes that no Drawback has been before received by any Perſon or Perſons whatever, for or in reſpect of ſuch Paper, or any Part thereof, and that he believes the ſame have not before been ſold to any Perſon or Perſons not uſing or exerciſing the Trade or Buſineſs of a Stationer, and that a Drawback of Two-pence *per* Pound Weight Avoirdupois ſhall be allowed for and in reſpect of ſuch ruled Account Books bound as aforeſaid, under and ſubject to the ſaid ſeveral Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (except as is in this Behalf before excepted); and which Rules, Regulations, Reſtrictions, Fines, Penalties, and Forfeitures, (except as aforeſaid), ſo far as the ſame reſpectively can or may be applied to the Exportation of ſuch ruled Account Books, ſhall be extended to the ſame reſpectively, and ſhall be in full Force, and the ſame are

Drawback to be allowed on ſuch Exportation;

hereby directed to be obſerved, practiſed, applied, and put in Execution upon ſuch Exportation of ſuch ruled Account Books, as fully and effectually, to all Intents and Purpoſes, as if the ſame reſpectively had been re-enacted in the Body of this Act.

but not unleſs the Water Mark be viſible, &c.

XXXIV. Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to entitle any Perſon or Perſons whatever to any ſuch Drawback for or in reſpect of any ſuch ruled Account Books, unleſs the Paper thereof ſhall have viſible in the Subſtance thereof a Mark, commonly called a *Water Mark*, of the Date of the preſent Year of our Lord in the following Figures 1794, or in like Manner of ſome ſubſequent Year of our Lord, nor for or in reſpect of any ruled Account Books which have ever been before ſold to any Perſon not uſing and exerciſing the Trade or Buſineſs of a Stationer.

Proof of Paper being of the Claſs marked on the Cover to lie upon the Owners.

XXXV. And be it further enacted by the Authority aforeſaid, That if any Queſtion ſhall ariſe whether any Paper is really and *bona fide* of or belonging to the Claſs marked, written, or printed, on the Cover or Wrapper containing the ſame (although ſuch Paper ſhould appear to have been entered or kept in the Officer's Books, as being of or belonging to ſuch Claſs), the Proof of ſuch Paper being really and *bona fide* of and belonging to the Claſs marked, written, or printed on the Cover or Wrapper containing the ſame, ſhall lie upon the Owner or Claimer of ſuch Paper by the Oaths of Two or more credible Witneſſes, being ſkilful and experienced Perſons, competent to decide by Examination thereof.

Penalty for obſtructing Officers.

XXXVI. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever ſhall aſſault, oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in the due Execution of this Act, or of any of the Powers or Authorities given by this Act, all and every ſuch Perſon or Perſons ſo offending ſhall, for every ſuch Offence, ſeverally forfeit the Sum of One hundred Pounds.

Duties on Paper uſed in printing Latin Books, &c. in the Univerſities of *England*, may be drawn back in the Manner herein ſpecified;

XXXVII. Provided always, and be it enacted by the Authority aforeſaid, That for the Encouragement of Learning, ſo much Money as ſhall from Time to Time be paid for the Duties of Exciſe granted by this Act for any Quantities of Paper which ſhall be uſed in the printing any Books in the Latin, Greek, Oriental, or Northern Languages, within the Two Univerſities of *Oxford* and *Cambridge*, or either of them, by Permiſſion of the Vice Chancellors of the ſame reſpectively, ſhall and may be drawn back and repaid in Manner following; (that is to ſay), the Chief Manager of the Preſs in each of the ſaid Univerſities ſhall and may from Time to Time make Proof, by Oath in Writing, before the Vice Chancellor, who is hereby impowered to adminiſter the ſame, expreſſing therein the Kinds and Quantities of the Paper ſo uſed, and how much the Exciſe Duties thereof payable by this Act doth amount to; which ſaid Oath in Writing, certified by the Vice Chancellor, and produced to the Lord Treaſurer, or Commiſſioners of the Treaſury for the Time being, the ſaid Lord Treaſurer, or Commiſſioners of the Treaſury for the Time being, ſhall forthwith, from Time to Time, iſſue his or their Orders or Warrants to the reſpective Commiſſioners of Exciſe, to cauſe Payment

to be made of ſuch Money as the Exciſe Duties payable by this Act for the Paper ſo uſed in the printing of the ſaid Books in the ſaid Univerſities as aforeſaid ſhall amount to; the ſame Payment to be made without Fee or Charge whatſoever, and without Delay, to ſuch Perſon or Perſons as the ſaid reſpective Vice Chancellors ſhall authorize and appoint to receive the ſame, out of any of the Exciſe Duties upon Paper ariſing by this Act; any Thing in this Act contained to the contrary notwithſtanding.

as alſo for ſuch Books printed in the Univerſities of *Scotland*.

XXXVIII. Provided always, and be it enacted by the Authority aforeſaid, That for the Encouragement of Learning, ſo much as ſhall from Time to Time be paid for the Duties of Exciſe granted by this Act for any Quantities of Paper which ſhall be uſed in the printing any Books in the Latin, Greek, Oriental, or Northern Languages within the Univerſities of *Scotland*, or any of them, by Permiſſion of the Principals of the ſame reſpectively, ſhall and may be drawn back and repaid in Manner following; (that is to ſay), the Chief Manager of the Preſs in each of the ſaid Univerſities, ſhall and may from Time to Time make Proof, by Oath in Writing before the Principal (who is hereby impowered to adminiſter the ſame), expreſſing therein the Kinds and Quantities of the Paper ſo uſed, and how much the Exciſe Duty thereof payable by this Act doth amount to; which Oath, in Writing, being certified by the ſaid Principal, and produced to the Lord Treaſurer, or the Lords Commiſſioners of the Treaſury for the Time being, ſhall forthwith from Time to Time iſſue his or their Orders or Warrants to the reſpective Commiſſioners of Exciſe, to cauſe Payment to be made, of ſo much Monies as the Exciſe Duties upon the Paper ſo uſed in the printing of the ſaid Books, in the ſaid Univerſities of *Scotland* ſhall amount to; the ſame Payments to be made without any Fee or Charge whatſoever, and without Delay to ſuch Perſon or Perſons as the ſaid reſpective Principals ſhall authorize and appoint to receive the ſame, out of any of the Exciſe Duties upon Paper ariſing by this Act in *Scotland*; any Thing in this Act contained, to the contrary notwithſtanding.

Treaſury to order a Drawback of 2 *d. per lb.* on Paper uſed in printing Bibles, *&c.*

XXXIX. And whereas it is expedient that an Allowance ſhould be made for all Paper uſed in printing Bibles, Teſtaments, Pſalm Books, Books of Common Prayer, and Confeſſion of Faith, and the larger and ſhorter Catechiſm; be it therefore enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Lord High Treaſurer, or the Lords Commiſſioners of His Majeſty's Treaſury for the Time being, upon being ſatisfied that the Duty of Exciſe by this Act impoſed had been fully paid for any Quantity of Paper of the firſt Claſs hereinbefore mentioned uſed in the Univerſities of *Oxford* and *Cambridge*, or either of them, by Permiſſion of the Vice Chancellors of the ſame, or uſed by the King's Printers in *England* and *Scotland* reſpectively, in the printing of Bibles, Teſtaments, Pſalm Books, Books of Common Prayer of the Church of *England*, the Book commonly called or known in *Scotland* by the Name of the *Confeſſion of Faith*, or the larger or ſhorter Catechiſm of the Church of *Scotland*, to iſſue his or their Orders or Warrants, from Time to Time, authoriſing and directing the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, out of the Duties by this Act impoſed for or in reſpect of Paper made in *Great Britain*, to pay and allow to ſuch Vice Chancellors and King's Printers reſpectively, or to the Perſon or Perſons by them reſpectively authoriſed to receive

the ſame, a Drawback or Allowance of Two-pence *per* Pound Weight, for all ſuch Paper ſo uſed as aforeſaid.

Conditions on which ſuch Drawbacks are to be allowed:

XL. Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to entitle any Perſon or Perſons whatever, to any ſuch Drawback or Allowance, for or in reſpect of any ſuch Paper uſed in the printing any ſuch Bibles, Teſtaments, Pſalm Books, Books of Common Prayer, Confeſſion of Faith, or the larger or ſhorter Catechiſm, unleſs the ſaid Paper ſhall have viſible in the Subſtance thereof a Mark, commonly called a *Water Mark*, of the Date of the preſent Year of our Lord, in the following Figures 1794, or of ſome ſubſequent Year of our Lord, nor unleſs the Chief Manager of the Preſs in ſuch Univerſities reſpectively, or ſuch King's Printers in *England* and *Scotland* reſpectively, ſhall at leaſt Forty-eight Hours before any ſuch Paper is begun to be prepared for printing, give or cauſe to be given to the proper Officer of Exciſe, a Notice in Writing of the Intention to print ſuch Paper, ſpecifying in ſuch Notice the Number of Reams or Bundles of ſuch Paper ſo intended to be printed, and whether the ſame is to be printed for Bibles, Teſtaments, Pſalm Books, Common Prayer Books, Books of Confeſſion of Faith, or the larger or ſhorter Catechiſm, of what Size the intended Impreſſion or Edition of ſuch Book intended to be printed is to be, and of how many Copies the intended Impreſſion or Edition thereof is to conſiſt, nor unleſs all ſuch Paper ſhall, on ſuch Officer's Attendance, be produced to him, incloſed in the original Covers or Wrappers in which the ſame was charged with Duty, with the Impreſſion of the Officer's Stamp and his Chriſtian and Surname, and the Date of the Charge of the Duty, with the Claſs of ſuch Paper, and the ſeveral Matters herein-before preſcribed and directed to be marked, written, or printed, remaining on ſuch Covers or Wrappers reſpectively, nor unleſs ſuch Chief Managers or King's Printers reſpectively, ſhall provide good and ſufficient Scales and Weights, and permit and aſſiſt ſuch Officer to uſe the ſame for the Purpoſe of aſcertaining the true Quantity and Weight of ſuch Paper, nor unleſs the Chief Manager of the Preſs in ſuch Univerſities reſpectively, or ſuch King's Printers reſpectively, ſhall, in like Manner, within One Month next after the Whole of ſuch Impreſſion or Edition ſhall have been printed off, dried, and finiſhed, give or cauſe to be given to the proper Officer of Exciſe Forty-eight Hours Notice in Writing of ſuch Impreſſion or Edition being printed off, dried, and finiſhed, and thereupon ſuch Officer ſhall attend and inſpect, examine, and weigh the Whole of ſuch Impreſſion or Edition unbound and in Sheets, and ſhall thereupon give and deliver to ſuch Chief Manager of the Preſs or King's Printer, as the Caſe may require, a Certificate in Writing of his having ſo done, ſpecifying therein the Name of ſuch Book, together with the Size thereof, and the Number of Copies of which ſuch Impreſſion or Edition conſiſts, and the Weight of the Paper on which the ſame is printed, but if ſuch Weight ſhall exceed the Weight of the Paper actually produced to and taken account of by the proper Officer previous to the printing thereof as aforeſaid, then and in ſuch Caſe ſuch laſt mentioned Weight ſhall be inſerted in ſuch Certificate, and the Allowance ſhall be made for no greater Quantity or Weight than the Weight ſpecified in ſuch Certificate; any Thing herein contained to the contrary notwithſtanding.

XLI. Pro-

Further Conditions on which ſuch Drawbacks are to be allowed.

XLI. Provided alſo, That no ſuch Allowance ſhall be made for or in reſpect of any ſuch Paper uſed in the printing any ſuch Bibles, Teſtaments, Pſalm Books, Books of Common Prayer, Confeſſion of Faith, or the larger or ſhorter Catechiſms, unleſs the Chief Manager of the Preſs in ſuch Univerſities reſpectively, or ſuch King's Printers reſpectively, ſhall make and ſubſcribe on the Back of ſuch Certificate ſuch Oath in Writing as is in each reſpective Caſe herein-after preſcribed; that is to ſay, the Chief Manager of the Preſs in the ſaid Univerſities of *Oxford* and *Cambridge* reſpectively, ſhall make Oath before the Vice Chancellors of the ſaid Univerſities reſpectively, (which Oaths they the ſaid Vice Chancellors reſpectively are hereby authorized and impowered to adminiſter), of the Quantity and Weight of the Paper actually made uſe of in the printing of any ſuch Impreſſion or Edition of the Bible, Teſtament, Pſalm Book, Book of Common Prayer, Confeſſion of Faith, or larger or ſhorter Catechiſm, as the Caſe may be, and that ſuch Chief Manager of the Preſs believes the Duty by this Act impoſed for or in reſpect of ſuch Paper uſed in the printing of the Impreſſion or Edition mentioned in ſuch Certificate, has been fully paid, and that no Drawback or Allowance has been before claimed or paid for or in reſpect of ſuch Paper, or any Part thereof; and the King's Printers in *England* and *Scotland* reſpectively, ſhall make Oath before the Commiſſioners of Exciſe, or any Two or more of them, in *England* and *Scotland* reſpectively, (which Oath they the ſaid reſpective Commiſſioners are hereby authorized and impowered to adminiſter), of the Quantity and Weight of the Paper actually made uſe of in the printing of any ſuch Impreſſion or Edition of the Bible, Teſtament, Pſalm Book, Book of Common Prayer, Confeſſion of Faith, or larger or ſhorter Catechiſm, as the Caſe may require; and that ſuch King's Printer believes the Duty by this Act impoſed for or in reſpect of ſuch Paper uſed in the printing of ſuch Impreſſion or Edition has been fully paid, and that no Drawback or Allowance has been before claimed or paid for or in reſpect of ſuch Paper, or any Part thereof, and that the Whole of the ſaid Impreſſion or Edition of ſuch Bible, Teſtament, Pſalm Book, Book of Common Prayer, Confeſſion of Faith, or larger or ſhorter Catechiſm, has been printed by him or them at his or their uſual and ordinary Printing Houſe, on his or their own Account, under and by virtue of the excluſive Patent, Authority, or Privilege belonging to him or them as ſuch King's Printer, and for his or their ſole and entire Benefit, Profit, Emolument, and Advantage.

Paſteboard made in *Great Britain* of Paper which ſhall have paid the Duty not liable to further Charge.

XLII. Provided always, and it is hereby declared, That Paſteboard made in *Great Britain*, wholly of Paper, which ſhall have paid the Duties charged and chargeable by this Act, ſhall not be charged with any further or other Duties by virtue of this Act, upon the paſting or annexing together the Sheets of ſuch Paper, and its receiving thereby the Denomination of Paſteboard or Paſted Paper.

Perſons taking a falſe Oath to be liable to the Penalty for Perjury.

XLIII. And be it further enacted by the Authority aforeſaid, That any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath, in any of the Caſes in which an Oath is required to be taken, by virtue of this or any other Act or Acts of Parliament in force immediately before the paſſing of this Act, in order to obtain any Drawback or Allowance by this Act granted, ſhall be liable to the

Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Foreign Paper imported in leſs Quantity than a Ream, forfeited.

XLIV. And whereas it is expedient that Foreign Paper ſhould not be allowed to be imported in any leſs Quantity than a Ream; be it therefore enacted by the Authority aforeſaid, That if any Foreign Paper, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-four, ſhall be imported or brought into the Kingdom of *Great Britain*, in any leſs Quantity than a Ream, each ſuch Ream containing Twenty Quires, and each Quire thereof Twenty-four Sheets, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms.

Officers of the Cuſtoms at the Port of Importation to ſtamp Foreign Paper, and the Commiſſioners to provide Stamps, *etc.*

XLV. And, in order to ſecure the due Payment of the Duties impoſed by this Act upon the Importation of Foreign Paper; be it further enacted by the Authority aforeſaid, That the Officer or Officers of the Cuſtoms, at the Port or Place where any Foreign Paper ſhall be imported, ſhall cauſe ſuch Paper, whether in a Ream or exceeding a Ream, to be marked, ſtamped, or ſealed, in ſuch Manner as the Commiſſioners of His Majeſty's Cuſtoms, or any Four or more of them in *England*, or the Commiſſioners of His Majeſty's Cuſtoms in *Scotland*, or any Three or more of them for the Time being, ſhall think fit to direct; and the ſaid Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively ſhall, and they are hereby authorized and required to provide proper Stamps, Marks, or Seals, for marking, ſtamping, or ſealing all Foreign Paper imported, to denote the charging the Duties thereon, and the ſame to cauſe to be diſtributed to the proper Officers of the Cuſtoms, for the Purpoſes in this Act mentioned, which Officers are hereby enjoined and required to mark, ſtamp, or ſeal the ſame, in ſuch Manner as the ſaid Commiſſioners reſpectively ſhall from Time to Time think fit to direct, which Stamps, Marks, or Seals, to be provided in purſuance of this Act, may be altered or renewed, from Time to Time, as the ſaid reſpective Commiſſioners ſhall from Time to Time think fit to direct.

Penalty for defacing, *etc.* ſuch Stamps, *etc.*

XLVI. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatever ſhall, with Intent to defraud His Majeſty of His juſt Duties, wilfully cut out, obliterate, or deface, or wilfully ſuffer to be cut out, obliterated, or defaced, the Stamp, Mark, or Seal, put by any ſuch Officer or Officers of the Cuſtoms, upon ſuch Foreign Paper, to denote the proper charging of the Duty on ſuch Paper, every ſuch Perſon or Perſons ſhall forfeit the Sum of Fifty Pounds for every Ream or other Parcel of Paper on which the Stamp, Mark, or Seal, put by any ſuch Officer or Officers, ſhall be ſo wilfully cut out, obliterated, or defaced.

This Act not to alter 32 *Geo.* III, Cap. 54.

XLVII. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to alter or vary or in anywiſe affect any of the Proviſions contained in an Act paſſed in the Thirty-ſecond Year of the Reign of His preſent Majeſty, (intituled, *An Act for more effectually ſecuring the Duties upon Foreign printed, painted, or ſtained Paper imported into* Great Britain).

Penalty for counterfeiting Stamps, *etc.*

XLVIII. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever, ſhall counterfeit, or cauſe to be counterfeited, any Stamp, Mark, or Seal provided by the ſaid Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, in purſuance of this Act, or ſhall counterfeit, forge, or reſemble the Mark or Impreſſion of any ſuch Stamp, Mark, or Seal, upon any Paper, or ſhall have in his, her, or their Cuſtody or Poſſeſſion any ſuch counterfeit Stamp, Mark, or Seal, knowing the ſame to be counterfeited, or ſhall have in his, her, or their Cuſtody or Poſſeſſion, or ſhall utter, vend, or ſell any Paper with a counterfeit or forged Mark, or Impreſſion of any ſuch Stamp, Mark, or Seal, thereon, knowing the ſame to be ſo counterfeited or forged, or ſhall, upon any Ream or Quantity of Foreign Paper, which has not been duly entered with the proper Officer or Officers of the Cuſtoms, and charged with the Duty of Cuſtoms by this Act impoſed for or in reſpect of ſuch Paper, knowingly put or place the Impreſſion of any ſuch counterfeit or forged Stamp, Mark, or Seal, or ſhall knowingly affix upon any Ream or Quantity of ſuch Paper, any Stamp, Mark, or Seal, which ſhall have been before affixed, marked, ſtamped, or ſealed upon any other Ream or Quantity of Foreign Paper, then, and in every ſuch Caſe, every ſuch Perſon ſo offending therein, ſhall, for every ſuch Offence, forfeit the Sum of Five hundred Pounds.

An Allowance for Duties on Papers, *etc.* damaged in ſending by Water within this Kingdom, to be paid on Certificate by the Juſtices at the Quarter Seſſions.

XLIX. And be it further enacted by the Authority aforeſaid, That after the Duties of Exciſe by this Act impoſed for or in reſpect of any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, made in *Great Britain*, ſhall have been paid, if any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall happen to be damaged by the caſting away or ſinking of the Barge or Veſſel in which the ſame ſhall be tranſported from One Part of this Kingdom to another within the ſame, that the Juſtices of the Peace of the County, Riding, Shire, or Diviſion, where ſuch Accident ſhall happen, ſhall at the next General Quarter Seſſions to be held for ſuch County, Riding, Shire, or Diviſion, upon Proof of ſuch Damage and of Payment of the Duties as aforeſaid, determine and ſettle the Quantity of the Damage done to ſuch Paper, Millboard, Paſteboard, Scaleboard, or Glazed Paper, by the caſting away or ſinking of ſuch Barge or Veſſel, and an Allowance to be made in reſpect thereof, and to give a Certificate under their Hands and Seals, or under the Hands and Seals of any Two or more of them preſent at ſuch Seſſions, of the Sum allowed, which Allowance ſhall bear the ſame Proportion to the Whole of the Duties ſo paid as the ſaid Damage ſhall appear to bear to the Value of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, before the ſame was ſo damaged; upon producing of which Certificate to the Officer appointed to collect the ſaid Duties, he ſhall repay or allow to the Proprietor or Proprietors of ſuch Paper, Paſteboard, Millboard Scaleboard, or Glazed Paper, out of the Duties paid for the ſame, ſo much Money as the Sum certified by the ſaid Juſtices ſhall amount unto, or in Default thereof, that ſuch Proprietor or Proprietors ſhall and may deduct the Allowance ſo certified out of the next or any other ſubſequent Monies becoming due from ſuch Proprietor or Proprietors, for or in reſpect of the Duties impoſed by this Act, for or in reſpect of any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, by him, her, or them, made in *Great Britain*.

Notice of Intention to apply for such Allowance to be given to the Collector of Excise.

L. Provided always, and be it further enacted by the Authority aforesaid, That where any such Loss or Damage shall happen as aforesaid, the Person or Persons, who shall sustain the same, shall, Three Days at the least before the next General Quarter Sessions, give or leave Notice in Writing thereof with the Collector of Excise of the District or Collection where such Loss or Damage shall happen, and of his, her, or their Intention of applying at the next General Quarter Sessions of the Peace, for such Allowance in respect of such Damage or Loss.

On Paper delivered after *April* 5, 1794, on Contracts prior thereto, an Equivalent to the Duty may be added to the Price.

LI. And whereas Standing Contracts may have been made before the Fifth Day of *April* One thousand seven hundred and ninety-four by Makers of or Dealers in Paper, for serving publick Offices, Societies, or private Persons with Paper, to be delivered in point of Time after the said Fifth Day of *April* One thousand seven hundred and ninety-four; be it therefore enacted by the Authority aforesaid, That such Makers of, or Dealers in Paper serving such Paper, after the said Fifth Day of *April* One thousand seven hundred and ninety-four, in pursuance of such former Contracts, shall be allowed to add a Sum equivalent to the Excess of Duties by this Act imposed for or in respect of such Paper, over and above the Duties hereby repealed, to the Contract Price of such Paper, and such Makers and Dealers shall be entitled by virtue of this Act, to be paid for the same accordingly.

How Penalties may be sued for, and how to be applied.

LII. And be it further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures imposed by this Act, relating to Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper respectively, made in *Great Britain*, shall be sued for, recovered, levied, or mitigated, by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively, and that One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall inform, discover, or sue for the same.

31 *Geo.* III. Cap. 24. repealed.

LIII. And whereas it is expedient to repeal a certain Act made in the Twenty-first Year of the Reign of His present Majesty, (intituled, *An Act for repealing the present Duties upon Paper, Pasteboards, Millboards, and Scaleboards, made in* Great Britain, *and for granting other Duties in lieu thereof*); be it therefore enacted by the Authority aforesaid, That the said Act made in the Twenty-first Year of the Reign of His present Majesty shall be, and the same is hereby repealed.

Powers of 12 *Car.* 2. Cap. 24, *etc.* to extend to this Act.

LIV. And be it further enacted by the Authority aforesaid, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which, in and by an Act, made in the Twelfth Year of the Reign of King *Charles* the Second, (intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof*), or by any other Law now in force, relating to His Majesty's Revenue of Excise upon Beer, Ale, and other Liquors,

are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging, or aſcertaining the Duties thereby granted, or any of them, (other than in ſuch Caſes for which other Penalties or Proviſions are made and preſcribed by this Act), ſhall be practiſed and put in Execution in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the ſaid Duties of Exciſe upon Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively hereby granted, as fully and effectually as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

Duties of Cuſtoms impoſed by this Act to be raiſed as the Duties repealed were raiſed, *etc.*

LV. And be it further enacted, That the ſeveral Duties of Cuſtoms by this Act impoſed ſhall (except where any Alteration is expreſsly made by this Act) be managed, aſcertained, raiſed, levied, collected, recovered, anſwered, and paid, in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods, by which the Duties of Cuſtoms upon Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, by this Act reſpectively repealed were or ought to be managed, aſcertained, raiſed, levied, collected, recovered, anſwered, and paid; and that all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, for or in reſpect whereof any Duty of Cuſtoms is by this Act impoſed, ſhall be, and the ſame are hereby made ſubject and liable (except where any Alteration is expreſsly made by this Act) to all and every the Conditions, Rules, Regulations, Reſtrictions, Proviſions, and Forfeitures reſpectively, to which Goods, Wares, or Merchandize in general were ſubject and liable by any Act or Acts of Parliament in force, at and immediately upon the Commencement of this Act, reſpecting the Revenue of Cuſtoms; and all and every Fine, Penalty, or Forfeiture, of any Nature or Kind whatſoever, for any Offence whatſoever committed againſt or in Breach of any Act or Acts of Parliament in force, at and immediately before the Commencement of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Powers, Directions, Clauſes, Matters, and Things therein contained, (unleſs where expreſsly altered by this Act), ſhall and the ſame are hereby reſpectively directed and declared to extend to, and the ſame reſpectively ſhall be applied, practiſed, and put in Execution, for and in reſpect of the ſaid Duties of Cuſtoms by this Act impoſed, in as full and ample Manner to all Intents and Purpoſes whatſoever, as if all and every the ſaid Acts, Clauſes, Conditions, Rules, Regulations, Reſtrictions, Proviſions, Powers, Directions, Fines, Pains, Penalties, Forfeitures, Matters, and Things reſpectively, were particularly repeated and re-enacted in the Body of this Act.

This Act not to charge with the Duties, any of the aforeſaid Articles imported from the *Iſle of Man* under 5 *Geo.* III, Cap. 43.

LVI. Provided always, That nothing in this Act ſhall extend, or be conſtrued to extend, to charge with the Duties of Cuſtoms any of the aforeſaid Articles which ſhall be imported from the *Iſle of Man*, under the Conditions, Regulations, and Reſtrictions of an Act, made in the Fifth Year of the Reign of His preſent Majeſty, (intituled, *An Act for the better ſecuring and further Improvement of the Revenues of Cuſtoms, Exciſe, Inland and Salt Duties; and for encouraging the Linen Manufacture of the* Iſle of Man; *and for allowing the Importation of ſeveral Goods, the Produce and Manufacture of the ſaid Iſland, under certain Reſtrictions and Regulations).*

3

LVII. And

LVII. And be it further enacted, That it ſhall not be lawful for any Perſon or Perſons whatſoever, to import or bring into this Kingdom, for Sale, any Book or Books firſt compoſed, written, or printed, and publiſhed in this Kingdom, and re-printed in any other Country or Place whatſoever, and if any Perſon or Perſons ſhall import or bring, or cauſe to be imported or brought into this Kingdom, for Sale, any printed Book or Books firſt compoſed, written, or printed and publiſhed in this Kingdom, and re-printed in any other Country or Place as aforeſaid, or ſhall knowingly ſell, publiſh, expoſe to Sale, or have in his, her, or their Poſſeſſion for Sale, any ſuch Book or Books, then every ſuch Book and Books ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe, and the ſame ſhall be forthwith made Waſte Paper; and further, that every Perſon and Perſons ſo offending, being duly convicted thereof, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds, and double the Value of each and every Copy of ſuch Book or Books which he, ſhe, or they ſhall ſo import or bring, or cauſe to be imported or brought into this Kingdom, or ſhall knowingly ſell, publiſh, expoſe to Sale, or cauſe to be ſold, publiſhed, or expoſed to Sale, or ſhall have in his, her, or their Poſſeſſion for Sale, contrary to the true Intent and Meaning of this Act; and the Commiſſioners of Cuſtoms in *England* and *Scotland* reſpectively, (in caſe the ſame ſhall be ſeized by any Officer or Officers of the Cuſtoms), and the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, (in caſe the ſame ſhall be ſeized by any Officer or Officers of Exciſe), ſhall alſo reward the Officer or Officers who ſhall ſeize any ſuch Books which ſhall be ſo made Waſte Paper of, with ſuch Sum or Sums of Money as they the ſaid reſpective Commiſſioners ſhall think fit, not exceeding the Value of ſuch Books; ſuch Rewards reſpectively to be paid by the ſaid reſpective Commiſſioners out of any Money in their Hands reſpectively ariſing from the Duties by this Act impoſed: Provided, That this Act ſhall not extend to any Book that has not been printed or re-printed in this Kingdom within Twenty Years before the ſame ſhall be imported, nor to any Book re-printed Abroad and inſerted among other Books or Tracts to be ſold therewith in any Collection where the greateſt Part of ſuch Collection ſhall have been firſt compoſed or written Abroad.

Penalty on importing for Sale, Books firſt printed in this Kingdom and re-printed in any other, *etc.*

Commiſſioners of Cuſtoms and Exciſe may reward their Officers ſeizing ſuch Books.

Exception to ſuch imported Books.

LVIII. And be it further enacted, That all the Monies ariſing by the Duties by this Act impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and the ſaid Money ſo paid into the ſaid Receipt of Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund; and that at the End of every Quarter of a Year after the paſſing of this Act, that is to ſay, on the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January* in every Year, there ſhall be ſet apart at the ſaid Receipt, out of the Monies ariſing from the Rates and Duties granted by this Act, the Sum of Eighteen thouſand ſeven hundred and fifty Pounds, being One Fourth Part of the Average yearly Produce for Three Years next before and ending on the Fifth Day of *January* One thouſand ſeven hundred and ninety-four, of the Rates and Duties upon Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, which are repealed by this Act; and that after ſetting apart ſuch Quarterly Sums as aforeſaid, the Remainder of the Monies ariſing from the ſaid Rates and Du-

Duties to be paid into the Exchequer.

18,750 *l.* to be ſet apart thereout Quarterly, and the Remainder to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion, *etc.*

ties granted by this Act, shall be deemed an Addition made to the Revenue for the Purpose of defraying the increased Charge occasioned by any Loan made or Stock created or to be created by virtue of any Act or Acts passed or to be passed in this Session of Parliament, and that during the Space of Ten Years next ensuing, there shall be provided and kept in the Office of the Auditor of the said Receipt, a Book or Books, in which all the Surplus Monies arising from the said Rates and Duties, and paid into the said Receipt shall, together with the Monies arising from any Rates and Duties granted in this Session of Parliament for the Purpose of defraying such increased Charge as aforesaid, be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever.

Limitation of Actions.

LIX. And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be brought or commenced against any Person or Persons, for any Thing by him, her, or them, done by virtue or in pursuance of this Act, such Action or Suit shall be commenced within Three Months next after the Matter or Thing done, and shall be laid in the proper County, and the Defendant or Defendants in such Action

General Issue.

or Suit shall or may plead the General Issue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if afterwards a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall discontinue his, her, or their Action or Suit, or be nonsuited, or Judgement shall be given against him, her, or them, upon Demurrer or otherwise, then such Defendant or Defendants

Treble Costs.

shall have Treble Costs awarded to him, her, or them, against such Plaintiff or Plaintiffs.

Commencement of Act.

LX. And be it further enacted, That this Act shall commence and take Effect, as to all such Matters and Things therein contained, in respect whereof no special Commencement is hereby directed or provided, from and immediately after the Fifth Day of *April* One thousand seven hundred and ninety-four.

FINIS.