ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

C A P. XCIV.

An Act for repealing certain Duties on Paper, Pasteboards, Millboards, Scaleboards, and Glazed Paper, imported into or made in *Great Britain*; and for granting other Duties in lieu thereof.

[26th *June* 1802.]

WHEREAS certain Duties of Customs and Excise are now payable for and in respect of Paper, Pasteboard, Millboard, Scaleboard, Glazed Paper, and Books, Maps, and Prints, imported into *Great Britain*; and for and in respect of Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper made in *Great Britain*; and certain Drawbacks or Allowances are now payable out of the said Duties: And whereas it is expedient to repeal the said Duties, Drawbacks, and Allowances, and to grant other Duties, and other Drawbacks and Allowances in lieu thereof; be it therefore 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 *July* One thousand eight hundred and two, all and singular the said Duties, Drawbacks,

From *July* 5, 1802, the Duties and Drawbacks on

Paper, *etc.* (except on the Articles herein ſpecified), ſhall ceaſe;

Drawbacks, and Allowances, ſave and except the Duties now payable on printed, painted, or ſtained Paper, to ſerve for Hangings or other Uſes, and alſo ſave and except the Duties of Cuſtoms on Books, Maps, and Prints imported into *Great Britain*, ſhall ceaſe and determine, and be no longer paid or payable, ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears thereof reſpectively, which may at any Time remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto reſpectively, which ſhall have been incurred at any Time before the ſaid Fifth Day of *July* One thouſand eight hundred and two.

and in lieu of the Duties repealed, the following ſhall be levied.

II. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and two, in lieu and inſtead of the ſaid reſpective Duties of Cuſtoms and Exciſe hereby repealed, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the ſeveral Duties of Cuſtoms and Exciſe herein-after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),

Duties of Cuſtoms.

For every Pound Weight Avoirdupois of Paper of the Firſt Claſs or Denomination (not being Paper of the Manufacture of and imported from *Ireland*), which ſhall be imported into *Great Britain*, a Cuſtom Duty of One Shilling and One Halfpenny:

For every Pound Weight Avoirdupois of Paper of the Second Claſs or Denomination (not being Paper of the Manufacture of and imported from *Ireland*), which ſhall be imported into *Great Britain*, a Cuſtom Duty of Sixpence Farthing:

For every One hundred Weight of Paſteboard, Millboard, and Scaleboard, and of Glazed Paper for Clothiers and Hot Preſſers (not being of the Manufacture of and imported from *Ireland*), which ſhall be imported into *Great Britain*, a Cuſtom Duty of Two Pounds Two Shillings, and ſo in Proportion for any greater or leſs Quantity:

Duties of Exciſe.

For every Pound Weight Avoirdupois of Paper of the Firſt Claſs or Denomination, which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland*, and imported directly from thence into *Great Britain*, an Exciſe Duty of Three-pence:

For every Pound Weight Avoirdupois of Paper of the Second Claſs or Denomination, which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland*, and imported directly from thence into *Great Britain*, an Exciſe Duty of One Penny Halfpenny:

For every One hundred Weight of Paſteboard, which ſhall be made in *Ireland*, and imported directly from thence into *Great Britain*, an Exciſe Duty of One Pound One Shilling, and ſo in Proportion for any greater or leſs Quantity:

For every One hundred Weight of Glazed Paper for Clothiers and Hot Preſſers, and of Millboard and Scaleboard which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland*, and imported directly from thence into *Great Britain*, an Exciſe Duty of One Pound One Shilling, and ſo in Proportion for any greater or leſs Quantity:

For every Pound Weight Avoirdupois of Books, whether boun or unbound, and of Maps or Prints, which ſhall be imported into *Great Britain* from *Ireland*, an Exciſe Duty of Three-pence:

Which ſaid ſeveral Duties upon Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Books, Maps, and Prints, ſhall be paid by the Importers or Makers thereof reſpectively.

III. Pro-

III. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duty by this Act granted, any Paper commonly called and known by the Names of *Sheathing Paper*, or *Button Paper*, or *Button Board* made in *Great Britain*, or made in *Ireland*, and imported directly from thence into *Great Britain*; nor to any bound Books which shall be the sole and entire Property of any Officer of State in *Ireland*, or any Member of either of the Houses of Parliament, which shall be imported into *Great Britain* from *Ireland* for the sole and entire Use of such Officer of State, or Member of either House of Parliament respectively, and not as Merchandize or for Sale; any Thing herein contained to the contrary in anywise notwithstanding.

Not to extend to Sheathing or Button Paper, &c.

Nor to bound Books for the Use of Officers of State, and Members of Parliament, *etc.*

IV. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and two, the several and respective Drawbacks herein-after mentioned shall be made, allowed, and paid upon the Terms and Conditions, and under, subject, and according to the Rules, Regulations, Provisions, Restrictions, Clauses, Penalties, and Forfeitures contained in any Act or Acts of Parliament, Law or Laws now in force in relation to the Duties on Paper; (that is to say),

The following Drawbacks shall be allowed and paid.

For every Pound Weight Avoirdupois of Paper of the First Class or Denomination, made in *Great Britain*, or made in *Ireland*, and imported directly from thence into *Great Britain*, and which shall be exported from *Great Britain*, as Merchandize, to Parts beyond the Seas, a Drawback of Three-pence:

Drawbacks.

For every Pound Weight of Paper of the Second Class or Denomination made in *Great Britain*, or made in *Ireland*, and imported directly from thence into *Great Britain*, and which shall be exported from *Great Britain* as Merchandize, to Parts beyond the Seas, a Drawback of One Penny Halfpenny:

For every One hundred Weight of Pasteboard, Millboard, and Scaleboard, and of Glazed Paper for Clothiers and Hot Pressers, made in *Great Britain*, or made in *Ireland*, and imported directly from thence into *Great Britain* as Merchandize, to Parts beyond the Seas, a Drawback of One Pound One Shilling, and so in Proportion for any greater or less Quantity:

For every Pound Weight Avoirdupois of Books in perfect and complete Sets, or if Periodical Publications in perfect Parts or Numbers, and of blank, plain, or ruled Account Books, whether bound or unbound, which shall be made of or printed or ruled on Paper of the First Class or Denomination, and for which no Drawback or Allowance whatever shall have been paid, received, or obtained, and which shall be exported from *Great Britain* as Merchandize, to Parts beyond the Seas, a Drawback of Three-pence:

For every Pound Weight Avoirdupois of Paper of the First Class or Denomination which shall be used in the printing any Books in Latin, Greek, Oriental, or Northern Languages, or in the printing Bibles, Testaments, Psalm Books, Books of Common Prayer, and Confession of Faith, and the larger and shorter Catechism, or any of them, within the Two Universities of *Oxford* and *Cambridge*, or either of them, by Permission of the Vice Chancellor of the same respectively; or which shall be used in the printing any Books in Latin, Greek, Oriental, or Northern Languages within the Universities of *Scotland*, or any of them, by Per-

miſſion of the Principals of the ſame reſpectively; or which ſhall be 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*, a Drawback of Three-pence.

For Three Months after *July* 5, the Drawback ſhall be the ſame as the Duty actually paid.

V. And whereas by the Repeal of the Duties on Paper, and the Drawbacks by this Act granted on the Exportation thereof, the Drawbacks might in ſome Caſes exceed and in others fall ſhort of the Duties actually paid; for Remedy whereof be it enacted, That, for and during the Space of Three Months from and after the ſaid Fifth Day of *July*, the Drawback on Paper exported as Merchandize ſhall in every Inſtance be the ſame as the Duty which, under the Rules and Regulations eſtabliſhed for or in reſpect of the Exportation of Paper, ſhall be proved to have been really and *bonâ fide* paid, and no other; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Drawback allowed to Clothiers, Hot Preſſers, and other Perſons in the Woollen Manufactory, for glazed Paper, on the Conditions herein ſpecified.

VI. And whereas it is expedient to grant a Drawback or Allowance to Clothiers, Hot Preſſers, and other Perſons concerned in the Woollen Manufactures, for or in reſpect of Paper, commonly called or known by the Names of *Glazed Paper* and *Preſs Paper*, uſed or employed in preſſing Woollen Cloths or Stuffs; be it therefore enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and two, a Drawback or Allowance of the whole Duty charged or chargeable on ſuch Glazed Papers and Preſs Papers, as ſhall be actually and *bonâ fide* uſed, employed, and conſumed in the preſſing of Woollen Cloths or Stuffs ſhall be made and paid, on the Terms and Conditions herein-after mentioned; (that is to ſay), that every Perſon who ſhall intend to apply for or claim any ſuch Drawback or Allowance for Glazed Paper or Preſs Paper, ſhall, before he, ſhe, or they ſhall begin to make Uſe of any Glazed Paper or Preſs Paper, produce the ſame in the original Cover or Wrapper in which ſuch Glazed Paper and Preſs Paper reſpectively was charged with Duty, to the proper Officer of Exciſe, and ſhall give to ſuch Officer a Notice in Writing ſpecifying the Day and Hour on which he, ſhe, or they intends or intend to produce ſuch Glazed Paper or Preſs Paper, and alſo the Quantity of ſuch Glazed Paper or Preſs Paper ſo intended to be produced, and the Name and Reſidence of the Maker, or other Perſon from whom the ſame was received, and the particular Time when received; and ſuch Perſon ſhall untie and open all ſuch Glazed Paper and Preſs Paper in the Preſence of ſuch Officer, who ſhall examine and take Account thereof, and ſhall deſtroy the Duty Stamp on the Covers or Wrappers of the ſame; and upon Application to the proper Collector of Exciſe, as ſoon as any ſuch Glazed Paper or Preſs Paper ſhall have been ſo long or ſo much uſed as to be incapable of being again uſed or employed for any Purpoſe whatever (ſuch Application not being made oftener than Twice in each Year), ſtating in Writing the actual Quantity of ſuch Glazed Paper and Preſs Paper ſo uſed as aforeſaid, and making Oath before ſuch Collector of Exciſe (which Oath every Collector of Exciſe is hereby authorized and empowered to adminiſter), of the real Quantity of ſuch Glazed Paper or Preſs Paper ſo uſed or employed as aforeſaid, that the ſame has been actually and *bonâ fide* uſed or employed in the preſſing of Woollen Cloths or Stuffs by him, her, or them, who ſhall apply for

or claim any such Drawback or Allowance, and for no other Purpose whatsoever, and that all such Glazed Paper or Press Paper, and every Part thereof, is by such Use rendered or become unfit for any other Purpose whatsoever, and that no Drawback or Allowance has been before had or received for such Glazed Paper or Press Paper, or any Part thereof; then, and in such Case, such Collector of Excise shall pay or allow to the Person or Persons entitled to receive the same a Drawback of the Duties which shall have been charged or paid for such Glazed Paper or Press Paper, without any Fee, Reward, or Deduction whatever.

Instead of the Discount of 4*l.* 10*s.* *per Cent.* on the Duties on Newspapers allowed by 41 Geo. 3. c. 10. 18*s.* *per Cent.* in Addition to the 16*l.* *per Cent.* shall be paid.

VII. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and two, in lieu and instead of the Allowance by Way of Discount of Four Pounds Ten Shillings *per Centum* (on the Sums payable for Duties imposed on Newspapers), granted by an Act of the Forty-first Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty additional Stamp Duties on Bills of Exchange, Promissory Notes, and Insurances, and on certain Indentures, Leases, Bonds, or other Deeds*, an Allowance by Way of Discount of Eighteen Shillings only for every One hundred Pounds (in Addition to the Sixteen Pounds *per Centum* in the said last recited Acts mentioned), shall be allowed on the Sums payable for such Duties on Newspapers, in like Manner, and under the like Conditions, as are in the said recited Act, and an Act made in the Thirty-seventh Year of the Reign of His present Majesty; any Thing in any Act or Acts of Parliament to the contrary notwithstanding.

But for Three Months the Discount of 4*l.* 10*s.* *per Cent.* shall be allowed, where it shall be proved that the Duty before the passing of this Act has been paid.

VIII. Provided always, and be it further enacted, That it shall be lawful for the Commissioners for the Time being appointed to manage the Duties on Stamped Vellum, Parchment, and Paper, and they are hereby authorized, for and during the Period of Three Months after the passing of this Act, to continue to allow the said full additional Discount of Four Pounds Ten Shillings *per Centum* on the Sums payable for Duties to the Proprietors, Printers, or Publishers of Newspapers in every Case in which it shall be proved to the Satisfaction of the said Commissioners of Stamp Duties, or any Three or more of them, or any Officer appointed by them, or any Three or more of them, for such Purpose, either by Oath or otherwise, and which Oath the said Commissioners, or such Person so appointed as aforesaid, are hereby authorized to administer, that the full Duties payable before the passing of this Act on the Paper and for the printing of the Newspapers in respect whereof such Allowance of Discount shall be claimed, has been paid; any Thing in this Act to the contrary notwithstanding.

Duties of Customs and Excise to be under the Management of the respective Commissioners of Customs and Excise in *England* and *Scotland* respectively.

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

Brown Paper made of old Ropes, &c. deemed Paper of 2d Claſs, all other Paper, (except glazed for Clothiers, *etc.*) ſhall be deemed Paper of 1ſt Claſs.

X. And be it further enacted, That all Brown Paper made of old Ropes or Cordage only, without ſeparating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith, ſhall be deemed and taken to be Paper of the Second Claſs or Denomination, and ſhall be chargeable and charged with Duty accordingly; and that all other Paper whatever (Glazed Paper for Clothiers and Hot Preſſers excepted), ſhall be deemed and taken to be Paper of the Firſt Claſs or Denomination, and ſhall be chargeable and charged with the Duty by this Act impoſed on Paper of the Firſt Claſs or Denomination; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

No Paſteboard ſhall be made, except of Paper that has paid Exciſe Duties, on Pain of Forfeiture, and of 100*l.*

XI. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and two, no Paſteboard ſhall be made in *Great Britain* of or from any Material or Materials whatever, ſave and except Paper which ſhall have been charged with the full Duties of Exciſe payable thereon, and which ſhall not have been written or printed on or previouſly uſed for any Purpoſe whatever, on Pain of forfeiting all the Paſteboard which ſhall be ſo made of or from any other Material or Materials than aforeſaid, and alſo of all the Implements and Utenſils, and Materials, and Preparations employed or uſed in making ſuch Paſteboard, and alſo the Sum of One hundred Pounds; and all ſuch Paſteboard, Implements, and Utenſils, and Materials, and Preparations ſhall and may be ſeized by any Officer or Officers of Exciſe.

Paſteboard Makers ſhall produce to Officers of Exciſe the Paper intended to be made into Paſteboard, and ſhall give Notice for that Purpoſe, on Forfeiture, for Neglect, of 100*l.*

XII. And be it further enacted, That before any Maker or Makers of Paſteboard ſhall begin to make any Paper into Paſteboard he, ſhe, or they ſhall produce to the proper Officer or Officers of Exciſe all ſuch Paper as ſhall by him, her, or them be intended to be made into Paſteboard in the original Covers or Wrappers in which the ſame was charged, and having the Exciſe Duty Stamp fair and legible on each Ream thereof, and ſhall take the ſaid Covers or Wrappers from the ſaid Paper in the Preſence of ſuch Officer, who ſhall thereupon take Account of ſuch Paper, and of the Quantity and Weight thereof, and ſhall deſtroy the Duty Stamp on each and every of the ſaid Covers or Wrappers; and, to the Intent that ſuch Officer may be enabled to attend, and examine, and take Account of ſuch Paper, every and all ſuch Maker or Makers of Paſteboard ſhall give to the proper Officer of Exciſe Twenty-four Hours Notice in Writing of his Intention to produce ſuch Paper, and ſhall ſpecify in ſuch Notice the true Quantity of Paper intended to be produced, and the Day and Hour when he intends ſo to produce the ſame; and if any ſuch Maker or Makers of Paſteboard ſhall neglect or refuſe to give ſuch Notice as aforeſaid, or ſhall uſe or employ any Paper in the making of Paſteboard before the ſame ſhall have been produced to and taken Account of by ſuch proper Officer or Officers as aforeſaid, every ſuch Maker of Paſteboard ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds.

From *March* 25, 1803, no Maker of Paſteboard ſhall carry on

XIII. And be it further enacted, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, no Maker or Makers of Paſteboard ſhall carry on the Trade or Buſineſs of a Maker of

of Paper, nor ſhall any Maker or Makers of Paſteboard be allowed to ſet up or carry on the Trade, Buſineſs, or Manufacture of making Paſteboard, within the Diſtance of One Quarter of a Mile of any Mill or Manufactory for the making of Paper, on Pain of forfeiting, in each and every ſuch Caſe reſpectively, the Sum of One hundred Pounds; any Thing in this Act or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

the Buſineſs of a Maker of Paper, nor carry on Buſineſs within a Quarter of a Mile of any Paper Mill or Manufactory, on Penalty of 100*l.*

XIV. Provided always, and it is hereby enacted, That Paſteboard legally made in *Great Britain*, wholly of Paper, which ſhall have been duly charged with the Duties payable thereon, ſhall not be charged or chargeable with any further or other Duties impoſed by this or any other Act or Acts of Parliament.

Paſteboard made wholly of Paper that has paid Duty, not to pay any farther Duty.

XV. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and two, all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland*, and imported from thence into *Great Britain*, ſhall be made up by the Maker or Makers thereof, in the Manner herein-after mentioned; (that is to ſay), all ſuch Paper, as ſoon as made, ſhall be forthwith made up into Quires, each ſuch Quire to conſiſt of Twenty-four Sheets; and ſuch Quires ſhall be forthwith made up into Reams, each ſuch Ream to conſiſt of Twenty ſuch Quires; and all ſuch Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, ſhall, as ſoon as made, be forthwith made up in regular Parcels, each ſuch Parcel containing even Dozens of Sheets of One and the ſame Denomination, and of equal Dimenſions, and not leſs than Twenty-four nor more than Seventy-two ſuch Sheets in each ſuch Parcel; and every and all ſuch Maker or Makers ſhall, by him, her, or themſelves, or by his, her, or their Servants, cauſe all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper reſpectively, to be immediately tied up in Covers or Wrappers, conformably in every Reſpect to the Directions provided and contained in an Act of Parliament paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties on Paper, Paſteboard, Millboard, Scaleboard and Glazed Paper, and for granting other Duties in lieu thereof*; and ſhall thereupon, without Delay, denominate, mark, write, or print, on each ſuch Cover or Wrapper of Paper, in large legible Characters, and in Words at Length, the Claſs of the Paper enclоſed in ſuch Cover or Wrapper, diſtinguiſhing in which of the Two Claſſes of Paper herein-before mentioned the Duty for or in reſpect of ſuch Paper is chargeable, together with the true Number of ſuch Ream of Paper, according to the Number of ſuch Reams of Paper of each ſuch Claſs, made by ſuch Maker or Makers, at ſuch Mill, during the current Quarter of a Year, to be computed from the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, as the Caſe may require, in ſuch Year; ſuch Number to be taken progreſſively, beginning One, Two, and ſo onwards, according to the Number of Reams of Paper of each 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, as ſoon as the ſame be tied up in the Manner herein-before directed, be denominated, marked, written, or printed, in large and legible Characters, and in Words at Length, the true Deſcription of ſuch Parcel, and whether ſuch Parcel is Paſteboard, Millboard, Scaleboard,

Paper, Paſteboard, &c. ſhall be made up in Manner herein directed.

board, or Glazed Paper, and the Number of Sheets in each ſuch Parcel, together with the true progreſſive Number of ſuch Parcel of Paſteboard, Millboard, Scaleboard, or Glazed Paper, made by ſuch Maker or Makers at his, her, or their reſpective Mills or Manufactures, during the then current Quarter of a Year, commencing as aforeſaid; and if any Maker or Makers of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall neglect or refuſe to make and tie up, and denominate all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper in the Manner herein-before directed for the Space of Twenty-four Hours after ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, ſhall be made; or if any ſuch Maker or Makers, after any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, ſhall be ſo made and tied up, and marked and denominated as aforeſaid, and before the ſame ſhall be reſpectively charged by the proper Officer, ſhall untie or take the ſame out of the Cover or Wrappers, or otherwiſe alter any Reams or Parcels, or the Denominations, Deſcriptions, or Numbers, marked, written, or printed thereon, or on the Covers or Wrappers thereof reſpectively, or after the ſame ſhall have been ſo made and tied up, and marked and denominated as aforeſaid, and before charged by the proper Officer; or if any ſuch Maker or Makers as aforeſaid ſhall hide or conceal, or take away or remove any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper from or out of the Mill Room or other Place entered for making, laying, or keeping the ſame, every ſuch Maker or Makers ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of Two hundred Pounds, together with all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, which he, ſhe, or they ſhall ſo neglect or refuſe to make and tie up, and mark and denominate as aforeſaid, or which he, ſhe, or they ſhall ſo untie or take out of the Covers or Wrappers, or of which he, ſhe, or they ſhall alter the Denomination, Deſcription, or Number, or which he, ſhe, or they ſhall hide or conceal, or take away or remove from or out of the Mill Room or other Place entered for making, laying, or keeping the ſame as aforeſaid; and all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper ſhall and may be ſeized by any Officer or Officers of Exciſe: Provided always, that all and every Maker or Makers of Paper ſhall be at Liberty to make his, her, or their Paper into Quires without folding the ſame, ſuch Quires when made up into Reams, being ſeparated by a Slip of Coloured Paper placed between each Quire, and viſible on the Outſide of the Ream: And provided alſo, that the Outſide Quires of each and every Ream of Paper ſhall and may conſiſt of any Number of Sheets not leſs than Twenty nor exceeding Twenty-four, at the Option of the Maker or Makers of ſuch Paper; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

on Penalty of 200*l.* &c.

Paper may be made into Quires without folding it, &c.

XVI. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and two, it ſhall and may be lawful to and for any Maker or Makers of Paper to divide with a Knife or other Inſtrument, before ſuch Paper ſhall be put or tied up in Reams: Provided always, that the Quantity of ſuch Paper, upon which the Duty may be chargeable, ſhall not be in any Reſpect leſſened or diminiſhed thereby, and provided alſo that all Paper, which ſhall be ſo divided, ſhall, on the Outſide of the Cover or Wrapper containing the ſame, be diſtinguiſhed by the Words *Cut Paper*, being marked, written, or printed thereon in large legible Characters by the Maker or Makers thereof reſpectively,

Paper may be divided with a Knife before it is put or tied up in Reams, provided the Quantity, chargeable with Duty, be not leſſened, and that it be diſtinguiſhed by the Words *Cut Paper*.

ſpectively; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

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

XVII. And be it further enacted, 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 Act 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.

Duties and Drawbacks (except where altered by this Act), ſhall be managed as the like Duties and Drawbacks might be under Acts now in force, and the Goods ſhall be under like Regulations.

XVIII. And be it further enacted, That the Duties of Cuſtoms and Exciſe, and Drawbacks and Allowances reſpectively granted by this Act, ſhall (except where any Alteration is expreſsly made by this Act), be managed, aſcertained, raiſed, levied, collected, recovered, anſwered, and paid, adjudged, mitigated, and allowed, in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods reſpectively, by which the like reſpective Duties of Cuſtoms and Exciſe, and Drawbacks and Allowances were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed by any Act or Acts now in force relating to the Duties of Cuſtoms and Exciſe reſpectively, and that all the Goods, Wares, Merchandizes, or Commodities ſo by this Act reſpectively made liable to the Payment of or chargeable with Duties of Cuſtoms or Exciſe reſpectively, or ſo entitled to Drawbacks or Allowances, 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, and alſo all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Goods, Wares, or Merchandizes reſpectively, were ſubject and liable by any Act or Acts of Parliament in force at and immediately before the paſſing of this Act, reſpecting the Duties of Cuſtoms and Exciſe reſpectively; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatſoever, as well Pains of Death as others, 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 Exciſe reſpectively, 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 and Exciſe, and Drawbacks hereby charged and allowed, 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, Penalties, Forfeitures, Matters, and Things reſpectively, were particularly repeated and re-enacted in the Body of this Act.

For Paper delivered after *July* 5, 1802, on Contracts prior thereto, an Equivalent to the Duty to be deducted.

XIX. And whereas Contracts may have been made before the Fifth Day of *July* One thouſand eight hundred and two, by Makers of or Dealers in Paper, for ſerving Paper, to be delivered in Point of Time after the ſaid Fifth Day of *July* One thouſand eight hundred and two; be

be it therefore enacted, That ſuch Makers of or Dealers in Paper ſerving ſuch Paper after the ſaid Fifth Day of *July* One thouſand eight hundred and two, in purſuance of ſuch former Contracts, ſhall add or deduct, as the Caſe may be, a Sum equivalent equal to Difference between the Duties by this Act granted, and the Duties hereby repealed, for or in reſpect of ſuch Paper, from the Contract Price of ſuch Paper, and the Perſon or Perſons having contracted for the Sale or Purchaſe of ſuch Paper, ſhall be entitled to ſuch Exceſs or Deduction, according as the Caſe may be.

Duties to be carried to the Conſolidated Fund.

XX. And be it further enacted, That all the Monies ariſing by the Duties by this Act impoſed (the neceſſary Charges of raiſing or 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.

Application of Duties.

XXI. Provided always, and be it further enacted, That out of the Monies ariſing or to ariſe by the Rates and Duties by this Act granted, after ſetting apart at the Receipt of the Exchequer quarterly the Sum of Eighteen thouſand ſeven hundred and fifty Pounds, in Manner and for the Purpoſe directed by an Act, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties on Paper Paſteboard, Scaleboard, and Glazed Paper, and for granting other Duties in lieu thereof*, the further Sum of Thirty-three thouſand ſix hundred and fifty-eight Pounds, being One Fourth Part of the annual Average Produce for Three Years, ending the Fifth Day of *July* One thouſand ſeven hundred and ninety-nine, of the Remainder of the Rates and Duties by the ſaid recited Act granted, ſhall be reſerved and ſet apart at the ſaid Receipt at the End of every Quarter of a Year after the paſſing of this Act; that is to ſay, on the Tenth Day of *October*, the Fifth Day of *January*, the Fifth Day of *April*, and the Fifth Day of *July* in every Year, for the Remainder of the Period of Ten Years in the ſaid laſt recited Act mentioned, in Manner and according to the Directions and Proviſions of the ſaid recited Act, and for the Purpoſes therein mentioned; and after ſetting apart the ſeveral Sums above mentioned, or ſo much as ſhall be ſufficient, the Remainder of the Monies ariſing or to ariſe by the Rates and Duties hereby granted, ſhall, at the End of each ſuch Quarter as aforeſaid, be entered in the ſeparate Account directed to be kept at the Office of the Auditor of the Receipt of His Majeſty's Exchequer at *Weſtminſter*, by an Act, paſſed in the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain additional Duties on Paper, Paſteboard, Millboard, and Scaleboard, made in or imported into* Great Britain; *and on Tea imported into and ſold in* Great Britain, and ſhall be ſet apart as an Addition made to the publick Revenue for the Purpoſes in the ſaid laſt recited Act mentioned.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1802.