

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CXXXVIII.

An Act to repeal Part of the Exciſe Countervailing Duty on *Iriſh* Hops imported; for granting an Exciſe Countervailing Duty on the Importation of *Iriſh* Window Glaſs; and to exempt Tiles made for the Purpoſe of draining Lands from the Duties of Exciſe.

[22d *July* 1806.]

WHEREAS by an Act made in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for reducing the Duty of Exciſe on Hops, the Growth of* Great Britain; it was enacted, that One Halfpenny of the Duty of Exciſe of Two-pence Halfpenny the Pound Weight Avoirdupois, granted by an Act, paſſed in the Forty-third Year of His preſent Majeſty's Reign, intituled, *An Act to repeal the Duties of Exciſe payable in* Great Britain, *and to grant other Duties in lieu thereof*, on Hops, the Growth of *Great Britain*, ſhould ceaſe and determine; And whereas it is expedient that the Countervailing Duties of Exciſe impoſed by the ſaid laſt mentioned Act on *Iriſh* Hops imported from *Ireland* into *Great Britain* ſhould alſo be reduced; 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 paſſing of this Act, One Halfpenny of the Countervailing Duty of Exciſe of Two-pence Halfpenny the Pound Weight Avoirdupois, granted by the ſaid Act of the Forty-third Year of the Reign of His preſent Majeſty, on *Iriſh* Hops imported from *Ireland* into *Great Britain*, ſhall ceaſe and determine.

45 G. 3. c. 94.

43 G. 3. c. 69.

One Halfpenny of the Countervailing Duty of Exciſe of 2½d. per lb. granted on Hops imported from Ireland into Great Britain, ſhall ceaſe.

II. And

II. And whereas by an Act made in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Duties of Exciſe in* Great Britain, additional Duties on certain Deſcriptions of Glaſs therein ſpecified were granted to His Majeſty; and by the ſaid Act a Duty of Exciſe of Nine Shillings and Ten-pence Halfpenny was granted as a Countervailing Duty for and upon every Hundred Weight of *Iriſh* Window Glaſs, (not being Spread Glaſs), whether flaſhed or otherwiſe manufactured, and commonly called or known by the Name of *Crown Glaſs* or *German Sheet Glaſs*, which ſhould be imported into *Great Britain* directly from *Ireland*: And whereas the ſaid laſt mentioned Duty of Nine Shillings and Ten-pence Halfpenny was not a Countervailing Duty to the Duties by the ſaid Act granted, inaſmuch as ſuch Countervailing Duty ſhould have been Fourteen Shillings and Ten-pence Halfpenny; and it is therefore expedient that a further additional Countervailing Duty of Five Shillings ſhould be impoſed for every Hundred Weight of ſuch Glaſs ſo imported, and that the ſame ſhould take place from the Time of granting the ſaid Countervailing Duty of Nine Shillings and Ten-pence Halfpenny as if the ſaid Duty had been the proper Countervailing Duty of Fourteen Shillings and Ten-pence Halfpenny; be it therefore enacted, That from and after the paſſing of this Act there ſhall be raiſed, levied, collected, and paid, throughout *Great Britain*, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Hundred Weight of *Iriſh* Window Glaſs (not being Spread Glaſs) whether flaſhed or otherwiſe manufactured, and commonly called or known by the Name of *Crown Glaſs* or *German Sheet Glaſs*, which ſhall have been ſince the granting of the ſaid Countervailing Duty of Nine Shillings and Ten-pence Halfpenny, or which ſhall hereafter be imported into *Great Britain* directly from *Ireland*, a further Countervailing Duty of Five Shillings, in Addition to the ſaid Countervailing Duty of Nine Shillings and Ten-pence Half-penny granted by the ſaid Act; and that the ſaid further additional Duty of Five Shillings ſhall be received, levied, collected, paid, applied, and accounted for, under, ſubject, and according to all the Rules, Regulations, and Proviſions, made by the ſaid recited Act, or by any other Act or Acts of Parliament now in force, as to the ſaid additional Countervailing Duty of Exciſe of Nine Shillings and Ten-pence Half-penny ſo granted by the ſaid recited Act as aforeſaid, and as if the full Countervailing Duty of Fourteen Shillings and Ten-pence Half-penny had been granted by the ſaid Act; and all Drawbacks of Duty regulated by the Amount of the ſaid Countervailing Duties ſhall be regulated and allowed by ſuch full Countervailing Duty of Fourteen Shillings and Ten-pence Half-penny from the Time of granting the ſaid Countervailing Duty of Nine Shillings and Ten-pence Half-penny, in like Manner as if the full and proper Countervailing Duty had been granted by the ſaid recited Act.

43 G. 3. c. 30.

A Countervailing Duty of 5s. in addition to 9s. 10½d. ſhall be paid for every Cwt. of Iriſh Window Glaſs called Crown or German Sheet, imported into Great Britain from Ireland.

III. And whereas by the Laws now in force a certain Deſcription of Tiles, made for the Purpoſe of draining Lands, are exempted from the Duties chargeable on Tiles: And whereas it is expedient to allow Tiles of other Deſcriptions to be made for ſuch Purpoſe free of the Duties of Exciſe, be it therefore further enacted, That from and after the paſſing of this Act it ſhall and may be lawful to and for any Perſon or Perſons whatſoever to make for the ſole Purpoſe of draining wet or marſhy Lands, free of the Duties of Exciſe, Tiles bent into a ſemi-elliptical Form, the Width

Tiles of the Deſcription herein mentioned for draining wet or marſhy Lands may be made free from the Duty of Exciſe.

of which, measured on the Inside thereof, shall not in any Part exceed Six Inches, and the Height of which when so bent as aforesaid, taken from the Outside of the Crown of the Arch thereof in a perpendicular Line to the extreme Edge thereof, shall in all Cases exceed the Width measured as aforesaid, but with a Foot or Projection from the Bottom of the Arch where the same shall be found necessary, not exceeding Two Inches in Breadth, for the Purpose of keeping up the said Tiles in loose or friable Soils; any Thing in any Act or Acts of Parliament to the contrary in anywise notwithstanding.

IV. Provided always, and be it further enacted, That every Person who shall use any Tiles by this Act exempted from Duty for any other Purpose than draining wet or marshy Lands, on being convicted thereof shall forfeit and pay a Penalty of Sixpence for every Tile so used contrary to the Meaning of this Act, to be recovered, levied, and applied, as any Penalty in any Act relating to Duties on Tiles may be recovered, levied, and applied.

Penalty on Persons making such Tiles for any other Purpose than for draining Lands.

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