ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. XCV.

An Act to explain and amend certain Laws of Exciſe reſpecting the Duties on Eſtates and Goods ſold by Auction; the allowing Dealers to roaſt their own Coffee on certain Conditions; and to the Water Mark of the Year on Paper intended for Exportation. [26th *June* 1811.]

WHEREAS by an Act made in the Nineteenth Year of the Reign of His preſent Majeſty King *George* the Third, among other Things, for altering, amending and enforcing, ſo much of an Act made in the Seventeenth Year of the Reign of His preſent Majeſty as relates to the collecting the Duties on Eſtates and Goods ſold by Auction, it is enacted, that if any Sale by Auction of any Eſtate, Goods, or Chattels, ſhall be rendered void by reaſon that the Perſon for whoſe Benefit the ſame was ſold had no Title to the ſame, or no Right to diſpoſe thereof, it ſhall and may be lawful for the Auctioneer who paid the Duty for the Thing ſo ſold, or for the Perſon for whoſe Benefit the ſame was ſo ſold, to lay his, her or their Complaint before the Commiſſioners of Exciſe or Juſtices of the Peace within whoſe Juriſdiction reſpectively ſuch Sale was made, and the ſaid Commiſſioners of Exciſe or Juſtices of the Peace reſpectively, upon ſuch Complaint to them made, ſhall and are required to hear and determine all ſuch Complaints, and upon due Proof to relieve the 19 G. 3. c. 56.

the Party so complaining of so much of his, her, or their respective Payments as shall be made out before them to have been over paid: And whereas for the more effectual Relief of the Party so complaining, it is expedient to make the Provision herein-after mentioned; 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 such Commissioners or Justices of the Peace respectively, before whom any such Complaint shall have been so laid, and by whom the same shall have been so determined, and such Relief given or granted, shall and they the said Commissioners and Justices of the Peace respectively are hereby authorized and required to grant their Warrant, directed to the proper Collector of Excise, authorizing and requiring him to allow and pay to the Party so complaining and relieved out of the Duties on Sales at Auction which shall next come to the Hands of such Collector, the full Amount of such Payment as shall be so made out before them, the said Commissioners or Justices respectively, to have been over paid:

Commissioners of Excise or Justices granting Relief under recited Act, to grant Warrants to Collectors of Excise to pay the Complainant the Sums proved to have been over paid.

II. And whereas Doubts have arisen whether by an Act made in the Forty-ninth Year of the Reign of His present Majesty King *George* the Third, intituled, *An Act for allowing Dealers to roast their own Coffee, on certain Conditions*, the Powers and Authorities given or granted to the Commissioners for the Inland Duties upon Coffee for the Time being, by an Act made in the Tenth Year of the Reign of His late Majesty King *George* the First, to provide Houses for the roasting of Coffee, and to appoint Officers for attending the same, and Persons well skilled in the roasting of Coffee to attend at each such roasting House for that Purpose, are not repealed: Now, to obviate and remove all such Doubts, be it declared and enacted, That none of the said recited Powers and Authorities, or any other Powers or Authorities given or granted to the said Commissioners by the said Act made in the said Tenth Year of the Reign of His said late Majesty King *George* the First, relating to Houses for the roasting of Coffee, or to the Money payable for the roasting of Coffee at any such Houses, are by the said Act made in the Forty-ninth Year of the Reign of His said present Majesty repealed: Provided always nevertheless, that nothing herein-before contained shall extend or be deemed or construed to extend to repeal or alter any of the Provisions of the said Act relating to Sellers of or Dealers in Coffee being at Liberty to roast his, her, or their own Coffee under, subject and according to the Rules and Regulations in the said Act made in the Forty-ninth Year of His present Majesty in that Behalf mentioned, or to forfeit any Coffee roasted, burnt, or dried under or according to the said Rules and Regulations of the said Act, in any Place, other than in some one of the Houses provided as in the said Acts of the Tenth Year of His said late Majesty King *George* the First is mentioned, any Thing in this or any other Act or Acts of Parliament contained to the contrary in anywise notwithstanding.

49 G. 3. c. 80.

10 G. 1. c. 10.

The Powers granted by 10 G. 1. c. 10. relating to Houses for roasting of Coffee, &c. not repealed by 49 G. 3. c. 80.

III. And whereas by Two Clauses in an Act made in the Thirty-fourth Year of the Reign of His present Majesty King *George* the Third, intituled, *An Act for repealing the Duties on Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, and for granting other Duties in lieu thereof*;

34 G. 3. c. 20.

it is among other Things provided, that nothing in that Act contained ſhould extend or be deemed or conſtrued to extend to entitle any Perſon or Perſons whatever to any ſuch Drawback, as is in the ſaid Act in that behalf mentioned, for or in reſpect of any ſuch printed Books, or for or in reſpect of any ſuch ruled Account Books as are therein in that Behalf reſpectively mentioned, unleſs the Paper thereof reſpectively ſhould have viſible in the Subſtance thereof a Mark commonly called *A Water Mark*, of the Date of the then preſent Year of our Lord in the following Figures, 1794, or in like Manner of ſome ſubſequent Year of our Lord: And whereas by another Clauſe in the ſaid Act it was enacted, that if any Printer, Bookſeller, or other Perſon ſhould in any Package or Parcel of Books intended for Exportation on Drawback put or pack up any Book or Books, the Paper whereof ſhould not have viſible in the Subſtance thereof ſuch Water Mark as aforeſaid, then and in ſuch Caſe all and every ſuch Package or Parcel, and all the Books of every Kind therein contained, ſhould be forfeited, and the ſame ſhould and might be ſeized by any Officer or Officers of the Cuſtoms or Exciſe: And whereas by another Clauſe in the ſaid Act it is alſo provided, that nothing in that Act contained ſhould extend or be deemed or conſtrued to extend to entitle any Perſon or Perſons whatever to any ſuch Drawback or Allowance as is in the ſaid Act in that Behalf mentioned, 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 as therein mentioned, unleſs the ſaid Paper ſhould have viſible in the Subſtance thereof a Mark commonly called *A Water Mark*, of the Date of the then preſent Year of our Lord, in the following Figures, 1794, or of ſome ſubſequent Year of our Lord: And whereas it is expedient to repeal the ſaid recited Clauſes of the ſaid Act: Be it therefore enacted, That the ſaid recited Clauſes ſhall be and the ſame are hereby repealed.

Clauſes in recited Act reſpecting the Water Mark appearing in Paper to entitle to Drawback, repealed.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1811.