ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LXXVII.

An Act for granting an additional Drawback on Flint, Phial, and Crown Glaſs; for charging an additional Countervailing Duty on Flint and Crown Glaſs imported from *Ireland*; and for the better Prevention of Frauds in the Exportation of Glaſs on Drawback. [1ſt *July* 1812.]

WHEREAS it is expedient to allow the additional Drawback, and impoſe the additional Countervailing Duties 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 from and after the paſſing of this Act, there ſhall be allowed the following additional Drawbacks, for and in reſpect of the ſeveral Sorts of Glaſs herein-after mentioned reſpectively made in *Great Britain*, or made in *Ireland*, and imported directly into *Great Britain*, for which all the Duties impoſed for or in reſpect thereof reſpectively ſhall have been paid, and which ſhall, after the paſſing of this Act, be duly exported to Foreign Parts as Merchandize; (that is to ſay), Additional Drawbacks allowed on Exportation of Glaſs.

For every Hundred Weight of Flint Glaſs and Phial Glaſs reſpectively ſo made, paid Duty for, and exported, the additional Sum of Sixteen Shillings and Three-pence:

And for every Hundred Weight of all Window Glaſs ſo made, paid Duty for, and exported, not being Spread Glaſs, and commonly called or known by the Name of Crown Glaſs or German Sheet Glaſs, an additional Sum of Seven Shillings and Ten-pence Halfpenny:

And ſo in Proportion for any greater or leſs Quantity of the ſaid ſeveral Sorts of Glaſs reſpectively.

II. And be it further enacted, That from and after the paſſing of this Act, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral additional Countervailing Duties of Exciſe herein-after mentioned; (that is to ſay), Countervailing Duties.

For every Hundred Weight of Flint Glaſs made in *Ireland*, and imported from thence into *Great Britain*, an additional Countervailing Duty of Sixteen Shillings and Three-pence; and ſo in Proportion for any greater or leſs Quantity:

And for every Hundred Weight of all other Window Glaſs, not being Spread Glaſs, and commonly called or known by the Name of Crown

Glaſs, or German Sheet Glaſs made in *Ireland*, and imported from thence into *Great Britain*, an additional Countervailing Duty of Seven Shillings and Ten-pence Halfpenny:

And ſo in Proportion for any greater or leſs Quantity.

Duties to be under the Management of the Commiſſioners of Exciſe,

III. And be it further enacted, That ſuch of the Countervailing Duties by this Act impoſed as ſhall ariſe 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 in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being; and ſhall be raiſed, levied, collected, and paid under, ſubject, and according to the Rules, Regulations, Reſtrictions, and Proviſions by any Act or Acts of Parliament in force relating to the Payment of the Countervailing Duties of Exciſe, for or in reſpect of any Goods or Commodities made in *Ireland*, and imported from thence into *Great Britain*.

and be paid into the Exchequer.

IV. And be it further enacted, That all the Monies ariſing by the Countervailing 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 ſhall be carried to and make Part of the Conſolidated Fund of *Great Britain*.

Drawbacks to be paid according to the Regulations preſcribed by 26 G. 3. c. 77.

V. And be it further enacted, That the ſaid additional Drawbacks ſhall be paid and allowed out of the Duties of Exciſe by Law impoſed, under, ſubject, and according to the Rules, Regulations, Reſtrictions, and Proviſions contained and provided in and by an Act made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, among other Things, for the Amendment of ſeveral Laws relating to the Duties under the Management of the Commiſſioners of Exciſe, or by this or any other Act or Acts of Parliament now in force relating to the Exportation of Glaſs on Drawback; ſave and except that in lieu and inſtead of the Oath required by the ſaid Act of the Twenty-ſixth Year aforeſaid to be made by the Exporter, that he believes the Duties upon the Materials to have been fully paid, the Exporter ſhall make Oath that he believes the Duties by Law impoſed for or in reſpect of ſuch Flint Glaſs, Phial Glaſs, Crown Glaſs, or German Sheet Glaſs reſpectively intended to be exported, to have been fully paid, (and which ſaid laſt mentioned Oath the proper Surveyor or Superviſor or Officer of Exciſe is hereby authorized and empowered to adminiſter); and any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath in any Caſe in which the ſaid laſt-mentioned Oath is required to be taken by virtue of this Act, ſhall be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Regulations for the packing of Glaſs to entitle to Drawback.

VI. And be it further enacted, That no Glaſs whatſoever made in *Great Britain*, or made in *Ireland* and imported into *Great Britain*, ſhall be packed for Exportation on Drawback, in any Crate or other Package made or conſtructed with any void Space or Spaces in or between the component Parts thereof, or any of them, but all ſuch Glaſs ſhall be packed for Exportation in Caſks, Boxes, or Cheſts only, and in which the Exporter ſhall, previous to the packing of ſuch Glaſs therein, have cut or ſunk, or cauſe to be cut or ſunk, a ſufficient Number of Circular Cavities, each thereof not leſs than a Quarter of an Inch, nor more than Half an Inch in Depth, and not leſs than One Inch nor more than an Inch and Half in Diameter, to receive the Seal directed by the ſaid Act of the Twenty-ſixth Year of His preſent Majeſty's Reign to be put on ſuch Package, and for the Purpoſe of protecting ſuch Seal from being deſtroyed, defaced, broken, or damaged; and where any ſuch Glaſs ſhall be packed for Exportation, in any Caſk, Box, or Cheſt, each ſuch Cavity ſhall be cut or ſunk, One

Part

Part thereof on the Edge of the Lid or Cover, and the other on the Side of such Box or Cheſt, ſo that each ſuch Seal may be conveniently placed by the proper Officer of Exciſe, Part on the Wood of ſuch Lid or Cover, and the Reſidue on the Wood of the Side of each ſuch Box or Cheſt; and no Drawback ſhall be paid or allowed for or in reſpect of any Glaſs not packed in a Caſk, Box, or Cheſt, as aforeſaid, nor for or in reſpect of any Glaſs packed in any Box or Cheſt, not having a ſufficient Number of ſuch Cavities as aforeſaid; any Thing in any Act or Acts of Parliament contained to the contrary in anywiſe notwithſtanding: Provided always nevertheleſs, that nothing herein contained ſhall extend, or be deemed or conſtrued to extend, to prohibit the packing of Whole or Half Tables of Spread Glaſs, or of Crown Glaſs, or any common Bottles made of common Bottle Metal, in any Crate or other Package whatſoever; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Penalty for fraudulently packing Glaſs.

VII. And be it further enacted, That if any Perſon or Perſons ſhall lay, place, or depoſit, or cauſe to be laid, placed, or depoſited any Brick, Stone, or other heavy Subſtance other than Flint Glaſs, or Phial Glaſs, or Broad Glaſs, or Crown Glaſs, in any Caſk, Box, or Cheſt containing Flint Glaſs, Phial Glaſs, Broad Glaſs, or Crown Glaſs reſpectively, packing or packed for Exportation on Drawback, the Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds, and every ſuch Caſk, Box, or Cheſt, together with all ſuch Glaſs, Brick, Stone, or other heavy Subſtance as aforeſaid contained therein ſhall be forfeited.

Penalty for altering any Figure or Mark to denote the Weight, &c.

VIII. And be it further enacted, That if any Perſon or Perſons ſhall cut out, eraſe, obliterate, deface, alter, or damage any Figure, Letter, or Mark, cut, written, painted, burnt, or made on any Caſk, Box, or Cheſt containing Glaſs for Exportation, expreſſing or denoting the Weight or Tare of ſuch Caſk, Box, or Cheſt, or the Weight of the Glaſs contained therein, or the Time or Place of the packing thereof, or the Number of ſuch Caſk, Box, or Cheſt, then and in every ſuch Caſe the Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds, and every ſuch Caſk, Box, or Cheſt, together with the Glaſs therein contained, ſhall be forfeited.

Package to be branded with the Letters E. G. by the proper Officer.

IX. And be it further enacted, That it ſhall and may be lawful to and for the proper Officer or Officers of Exciſe at the Port of Exportation, and he and they is and are hereby required, either before or after the ſhipping of any Caſk, Box, or Cheſt of Glaſs for Exportation, to brand, burn, or mark every ſuch Caſk, Box, or Cheſt with the Letters E. G.; and if any ſuch Caſk, Box, or Cheſt of Glaſs, which ſhall be branded on Shore, ſhall not, within Twelve Hours next after the branding thereof, be ſhipped and put on board the Ship or Veſſel in which the ſame is intended to be exported, or if any Caſk, Box, or Cheſt of Glaſs ſo branded (either on Shore or on Ship-board), ſhall be found on Land after the Expiration of Twelve Months from the Time when ſuch Glaſs was originally packed for Exportation, then and in every ſuch Caſe the ſame ſhall be forfeited; and if any Perſon or Perſons ſhall cut out, eraſe, obliterate, deface, alter, or damage ſuch Letters, or either of them, or any Part thereof, the Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Penalty for altering ſuch Letters.

Glaſs to be entered and ſhipped within 12 Months after packing for Exportation.

X. And be it further enacted, That from and after the paſſing of this Act no Debenture ſhall be made out, nor ſhall any Exciſe Drawback be paid or allowed to the Exporter for or in reſpect of any Glaſs whatſoever made in *Great Britain* or made in *Ireland*, and exported from *Great Britain*,

tain, unleſs the ſame ſhall be duly entered for Exportation, and actually ſhipped on board the Ship or Veſſel in which the ſame ſhall be intended to be exported within the Space of Twelve Months from the Time when ſuch Glaſs ſhall have been originally packed for Exportation, in purſuance of the Rules and Regulations in that Behalf contained and provided in and by the ſaid Act, made in the Twenty-ſixth Year of His ſaid Majeſty's Reign: Provided always nevertheleſs, that nothing herein-before contained ſhall extend, or be deemed or conſtrued to extend, to exclude from the ſaid Drawback any ſuch Glaſs not ſo entered for Exportation within the the ſaid laſt mentioned Space of Time, and which the Commiſſioners of Exciſe, being ſatisfied that the Export Seals, Tapes, and Faſtenings of the Caſk, Box, or Cheſt containing the ſame, remain perfect, entire, and unbroken, and that ſuch Caſk, Box, or Cheſt, has not been opened, or any of the Glaſs withdrawn or taken from or out of the ſame, ſhall permit or ſuffer to be repacked for Exportation, and which be accordingly repacked for Exportation, under and ſubject to the Rules, Regulations, Reſtrictions, and Proviſions contained and provided in and by the ſaid Act, made in the Twenty-ſixth Year of His ſaid Majeſty's Reign, and this Act, for and in reſpect of the original packing thereof; and all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions, ſhall be uſed, applied, and put in Execution for and in ſuch re-packing, as fully and effectually, to all Intents and Purpoſes, as if the ſame reſpectively had been repeated and re-enacted in this Act, and thereby expreſsly applied to every or any ſuch re-packing; and all and ſingular the Fines, Penalties, and Forfeitures, by the ſaid Act of the Twenty-ſixth Year aforeſaid, or by this Act, impoſed or created for any Breach of or Diſobedience to any or either of the ſaid Rules, Regulations, Reſtrictions or Proviſions ſhall be uſed, applied, and put in Execution for any Breach of or Diſobedience to the ſaid Rules, Regulations, Reſtrictions, or Proviſions reſpectively, for and in reſpect of any ſuch Glaſs ſo re-packed; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Commiſſioners of Exciſe may permit the Repacking after the Expiration of 12 Months, &c.

XI. Provided alſo, and be it enacted, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend to prevent the making out of any Debenture for, or the Payment of any Drawback for or in reſpect of any Glaſs ſhipped for Exportation on board any Ship or Veſſel in which the ſame is on ſuch Shipment intended to be exported, more than the Space of Twelve Months from the Time when ſuch Glaſs ſhall have been originally packed for Exportation, provided ſuch original packing ſhall have taken place before the paſſing of this Act.

Glaſs packed before the paſſing of this Act, entitled to Drawback, though not ſhipped before the Expiration of 12 Months.

XII. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act 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.

Penalties how to be levied.

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