ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

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C A P. LXXXVII.

An Act to grant Duties of Exciſe on certain Sorts of Glaſs made in *Ireland*, and to grant and allow certain countervailing Duties and Drawbacks in reſpect thereof. [14th *July* 1814.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Public Expences in *Ireland*, have freely and voluntarily reſolved to give and grant unto Your Majeſty the Duties herein-after mentioned, and 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 Commencement of this Act there ſhall be raiſed, levied, collected and paid unto His Majeſty, His Heirs and Succeſſors, upon and in reſpect of the ſeveral Sorts of Glaſs made in *Ireland*, mentioned, ſet forth, and expreſſed in the Schedule marked A. hereunto annexed, the ſeveral Sums of Money and Duties of Inland Exciſe as they are reſpectively deſcribed and ſet forth in the ſaid Schedule; and the ſaid Schedule ſhall be deemed and taken to be Part of this Act, to all Intents and Purpoſes.

The Duties on Glaſs ſpecified in Schedule A. to be levied.

II. And whereas it is expedient, purſuant to the Proviſions of the Acts for the Union of *Great Britain* and *Ireland*, that in reſpect of the Duties impoſed by this Act on certain Sorts of Glaſs made in *Ireland*, Duties ſhould be charged on the like Sorts of Glaſs being the Manufacture of *Great Britain*,

The Countervailing Duties ſpecified in Schedule B. to be paid on the Importa-

tion of Glaſs into Ireland.

Britain, and imported from thence into *Ireland*, ſufficient to countervail the ſaid Duties in *Ireland*; be it therefore further enacted, That from and after the Commencement of this Act there ſhall be charged on the Importation into *Ireland* of the ſeveral Sorts of Glaſs, being the Manufacture of *Great Britain*, mentioned, ſet forth, and deſcribed in the Schedule marked B. to this Act annexed, the ſeveral countervailing Duties in the ſaid Schedule in Figures reſpectively inſerted, deſcribed, and ſet forth; and that upon the Exportation from *Ireland* of any Glaſs of like Denomination, being the Manufacture of *Ireland*, to *Great Britain*, there ſhall be allowed and given a Drawback equal in Amount to the countervailing Duty on *Britiſh* Glaſs of the like Denomination.

Drawbacks ſpecified in Schedule C. to be allowed on Exportation of Glaſs.

III. And be it further enacted, That upon the Exportation from *Ireland* (except to *Great Britain*) of any Plate Glaſs or Window Glaſs made in *Ireland* or made in *Great Britain*, and imported from thence into *Ireland*, there ſhall be paid and allowed the ſeveral Drawbacks contained in the Schedule to this Act annexed marked C. upon Proof being duly made that ſuch Glaſs reſpectively ſhall have paid the ſeveral Duties impoſed thereon by this Act, in reſpect of which ſuch Drawback ſhall be claimed, and ſuch Drawback ſhall be paid and allowed in ſuch Manner and under ſuch Rules and Regulations as are in force in *Ireland*, with reſpect to Drawbacks payable on any Articles exported from *Ireland*, ſo far as the ſame can be applied.

Duties and Drawbacks to be in Britiſh Currency.

IV. And be it further enacted, That all the Duties and Drawbacks in this Act and the ſeveral Schedules hereunto annexed, ſpecified, mentioned, and contained, ſhall be paid and payable, and received and receivable, according to the Amount thereof in *Britiſh* Currency; and that all and every the Duties granted by this Act, the neceſſary Charges of raiſing and accounting for the ſame being deducted, ſhall be carried to and be made Part of the Conſolidated Fund of *Ireland*.

In every Entry inwards, the Number of Square Feet of Plate Glaſs and the Weight of Window Glaſs ſhall be inſerted.

V. And be it further enacted, That in every Entry inwards to be made on the Importation into *Ireland* of any Plate Glaſs or Window Glaſs of any Sort, of the Manufacture of *Great Britain*, together with the Value of all ſuch Glaſs, there ſhall alſo be inſerted the Number of Square Feet of all ſuch Plate Glaſs, and the Weight of all ſuch Window Glaſs, according to the Cockets thereof reſpectively, as certified on the Exportation of ſuch Glaſs from *Great Britain*, and in caſe it ſhall be found that the Number of Square Feet of any ſuch Plate Glaſs, or the Weight of any ſuch Window Glaſs ſtated in any ſuch Entry, ſhall not correſpond with the Number of Square Feet or with the Weight ſpecified in ſuch Cockets reſpectively, all ſuch Glaſs ſhall be forfeited, and may be ſeized by any Officer of Cuſtoms or Exciſe.

Makers of Glaſs to take out a Licence on Penalty of 50l.

VI. And for ſecuring the Payment of the Duties by this Act granted, be it enacted, That from and after the Commencement of this Act no Perſon in *Ireland* ſhall make or manufacture any Sort of Plate Glaſs, or any Window Glaſs which by this Act or the Schedule thereto annexed are made liable to a Duty of Exciſe, without having a Licence for that Purpoſe in force, and it ſhall be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or for any One of them, or for any Perſon or Perſons to be for that Purpoſe appointed by the ſaid Commiſſioners, or by

any

any Three of them, to grant any such Licence or Licences to any Person or Persons in *Ireland* for the manufacturing of such Sorts of Glass, or any of them, in which Licence shall be set forth the true Name and Place of Abode of the Person or Persons taking out the same, and the Place in which every Glass House, Workhouse, Work Shop, and Warehouse of such Person or Persons shall be situated; and every such Licence shall continue in force until the Twenty-fifth Day of *March* next after the granting of the same; and if any Person shall make any such Glass without having taken out such Licence, such Person shall forfeit for every such Offence the Sum of Fifty Pounds *British* Currency.

Glass Makers to make Entry at the Excise Office monthly, of the Quantity of Glass made by them, on Penalty of 100l.

VII. And be it further enacted, That every Person in *Ireland* who at any Time after the Commencement of this Act, shall make or manufacture any Plate Glass or Window Glass on which any Duties of Excise are by this Act imposed, shall within Seven Days next after the End of every Calendar Month in the Year, make a true Entry in Writing at the Excise Office for the District in which the Glass House, Workhouse, or Work Shop of such Person shall be situate, of the Quantity and Weight of all Plate Glass or Window Glass respectively made at every such Glass House, Workhouse, or Work Shop within such Calendar Month, and shall verify such Entry upon Oath, or if a Quaker, upon solemn Affirmation, of the Person or Persons or One of them who shall keep such Glass House, Workhouse or Work Shop, or of his, her, or their Chief Workman or Clerk employed in the conducting the making of such Glass, or in the keeping an Account of the Glass made therein, according to the best of his, her, or their Knowledge or Belief; which Oath or Affirmation shall and may be administered by the Collector or Surveyor of Excise of the District within which such Glass House, Workhouse, or Work Shop shall be, without any Fee or Charge for the same; and every Maker of such Glass who shall neglect to make such Entry, verified as aforesaid, shall for every Neglect or Default forfeit the Sum of One hundred Pounds *British* Currency.

Duty on the Materials shall be calculated after the Rate of 6s. 6½d. for every Square Foot of Glass.

Duty to be paid in Fourteen Days.

VIII. And be it further enacted, That the Duty by this Act and the Schedule thereto annexed imposed on the Materials or Metal, or other Preparations made use of in the making of Plate Glass, shall be calculated and paid after the Rate of Six Shillings and Sixpence Halfpenny *British* Currency of every Square Foot superficial Measure of such Plate Glass when manufactured, and of which such Entry shall be made as aforesaid; and such Sum of Six Shillings and Sixpence Halfpenny for every Square Foot superficial Measure of such Plate Glass shall be received by the Collector of Excise of the District, as and in full Satisfaction for the Duty imposed on such Materials or Metal or other Preparations as aforesaid; and that every Person who shall make or manufacture any such Plate Glass or Window Glass as aforesaid, shall from Time to Time within Fourteen Days after he, she, or they shall have made or ought to have made such Entry as aforesaid, pay to the Collector of Excise of the District all Duties for or in respect of all such Plate Glass or Window Glass as shall have been made within such Calendar Month, upon Pain of forfeiting for every Default therein the Sum of One hundred Pounds *British* Currency, and Double the Amount of the Duty whereof the Payment shall not be so made; and that no such Person shall sell, deliver, or carry out any such Plate Glass or Window Glass until he or she hath paid and cleared off all Duty due thereon as aforesaid, upon Pain of

of forfeiting the Sum of One hundred Pounds *Britiſh* Currency, and Double the Value of the Glaſs ſo ſold, delivered, or carried out.

Officer of Exciſe may inſpect the Books of the Quantity of Glaſs made by Makers.

IX. And be it enacted, That it ſhall and may be lawful for any Officer of Exciſe in *Ireland*, once in every Month, upon producing a written Order for that Purpoſe, ſigned by the Collector of the Diſtrict in which any ſuch Glaſs Houſe, Workhouſe, or Work Shop ſhall be ſituated, to require any Maker or Manufacturer of Plate Glaſs or Window Glaſs, or his Clerk or Manager, who ſhall keep any Account of the Quantity of Glaſs made in ſuch Glaſs Houſe, Workhouſe, or Work Shop, to ſhew and produce to ſuch Officer all ſuch Books of Account as ſhall contain any Entry of the Quantity or Weight of any ſuch Glaſs as ſhall be made in ſuch Glaſs Houſe, Workhouſe, or Work Shop, or of any Tranſactions from which the Quantity or Weight of any Glaſs made in ſuch Glaſs Houſe, Workhouſe, or Work Shop ſhall appear, and ſuch Maker or Manufacturer of ſuch Glaſs, or his Clerk or Manager, ſhall ſuffer ſuch Officer to inſpect all ſuch Books of Account and compare them with the Entry made by ſuch Maker or Manufacturer of Glaſs at the Exciſe Office of the Diſtrict in Manner required by this Act, and if any ſuch Maker of ſuch Glaſs, or his Clerk, Manager, or Servant ſhall not upon ſuch Demand made ſhew and produce to ſuch Officer all ſuch Books as aforeſaid, and ſuffer ſuch Officer to inſpect and examine the ſame, every ſuch Maker of ſuch Glaſs ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds *Britiſh* Currency.

Duties and Drawbacks how to be levied and paid.

X. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act and the Schedules hereunto annexed, granted, and allowed, and all Penalties and Forfeitures under this Act, ſhall be raiſed, levied, collected, paid, or allowed, and ſued for, recovered, and applied, in the ſame Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, as are appointed, directed, and expreſſed for the raiſing, collecting, levying, paying, managing, and allowing of any Duties or Drawbacks, or the ſuing for, recovering, or applying any Penalties in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or in and by an Act, made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland; or in and by any other Act or Acts which may be in force in *Ireland* relating to the Revenue of Exciſe and Cuſtoms, or either of them, as fully and effectually to all Intents and Purpoſes as if the ſame Rules and Directions were herein expreſſed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the ſaid Acts, or any of them, is or ſhall be provided.

Commencement of Act.

XI. And be it further enacted, That this Act ſhall commence and take Effect from and after the Expiration of One Calendar Month next after the paſſing thereof.

SCHEDULES to which this Act refers.

A.

DUTIES OF EXCISE on Glaſs made in Ireland.

	£.	s.	d.
For every Hundred Weight of Spread Window Glaſs, commonly called or known by the Name of Broad Glaſs, which ſhall be made in Ireland -	1	19	9
For every Hundred Weight of all other Window Glaſs, not being Spread Glaſs, whether flaſhed or otherwiſe manufactured, and commonly called or known either by the Name of Crown Glaſs or German Sheet Glaſs, which ſhall be made in Ireland - - - - - -	3	13	6
For every Hundred Weight of Materials ~~or Metal~~, or other Preparations whatever, by what Name ſoever the ſame are or may be called or known, which ſhall be made uſe of in Ireland in the making of Plate Glaſs - - -	4	18	8

B.

COUNTERVAILING DUTIES on Glaſs made in Great Britain and imported into Ireland.

	£.	s.	d.
For every Square Foot ſuperficial Meaſure of Britiſh Plate Glaſs - - - - - - -	0	6	6½
For every Hundred Weight of Britiſh Spread Window Glaſs, commonly called Broad Glaſs - - - - -	1	10	0
For every Hundred Weight of all other Britiſh 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 -	3	13	6

C.

DRAWBACKS on the Exportation from Ireland (except to Great Britain) of Glaſs made in Ireland; or made in Great Britain and imported from thence into Ireland.

	£.	s.	d.
For every Square Foot ſuperficial Meaſure of Plate Glaſs, -	0	6	6½
For every Hundred Weight of Spread Window Glaſs, commonly called or known by the Name of Broad Glaſs -	1	10	0
For every Hundred Weight of all other 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 - - -	3	13	6

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