ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

****

CAP. XCVII.

An Act to continue until the First Day of *August* One thousand eight hundred and fifteen, several Laws relating to the Duties on Glass made in *Great Britain*; for granting an Excise Duty on Common Glass Bottles imported; and for the further Prevention of Frauds in the Exportation of Glass.

[18th *July* 1814.]

WHEREAS the Laws herein-after mentioned are near expiring, and it is expedient that the same should be continued, 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 so much of an Act made in the Forty-ninth Year of the Reign of His present Majesty, intituled *An Act for repealing the Duties on the Materials used in making Spread Window Glass and Crown Glass, and for granting other Duties in lieu thereof, and for the better Collection of the said Duties*; as was by another Act made in the Fifty-first Year of the Reign aforesaid continued until the First Day of *August* One thousand eight hundred and twelve; and by another Act made in the Fifty-second Year of the Reign aforesaid

Part of 49 G. 3. c. 63. further continued.

aforeſaid further continued to the Firſt Day of *Auguſt* One thouſand eight hundred and thirteen; and by another Act made in the Fifty-third Year of the Reign aforeſaid, further continued to the Firſt Day of *Auguſt* One thouſand eight hundred and fourteen; ſhall be, and the ſame is hereby further continued, and ſhall remain and continue in force until the Firſt Day of *Auguſt* One thouſand eight hundred and fifteen.

51 G. 3. c. 69. further continued.

II. And be it further enacted, That an Act made in the Fifty-firſt Year of the Reign of His preſent Majeſty, intituled *An Act for repealing the Duty on the Materials uſed in making Flint and Phial Glaſs, and for granting, until the Firſt Day of* Auguſt *One thouſand eight hundred and twelve, other Duties in lieu thereof; and for continuing and amending an Act paſſed in the Forty-ninth Year of His Majeſty's Reign, intituled, 'An Act for repealing the Duties on the Materials uſed in making Spread Window Glaſs and Crown Glaſs, and for granting other Duties in lieu thereof, and for the better Collection of the ſaid Duties'*; which was by an Act made in the Fifty-ſecond Year of the Reign aforeſaid, continued until the Firſt Day of *Auguſt* One thouſand eight hundred and thirteen; and by another Act, made in the Fifty-third Year of the Reign aforeſaid, further continued until the Firſt Day of *Auguſt* One thouſand eight hundred and fourteen, ſhall be and the ſame is hereby further continued, and ſhall remain and continue in force until the ſaid Firſt Day of *Auguſt* One thouſand eight hundred and fifteen.

A Duty of 8s. 2d. to be paid for every Cwt. of Common Glaſs Bottles imported.

III. And whereas for the Encouragement of the Manufacture of Common Glaſs Bottles in that Part of the United Kingdom called *Great Britain*, it is expedient that the Duties herein-after mentioned ſhould be granted for and in reſpect of Common Glaſs Bottles (not being Phials) imported into *Great Britain*; be it therefore enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and fourteen, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, an Inland Duty of Eight Shillings and Two-pence for every Hundred Weight of Common Glaſs Bottles (the ſame not being Phials), which ſhall be imported into *Great Britain*; and ſo in Proportion for any greater or leſs Quantity, to be paid by the Importer thereof before the landing thereof.

Duties to be under the Commiſſioners of Exciſe.

IV. And be it further enacted, That ſuch of the 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.

Entry to be made with the Collector of the Exciſe at

V. And be it further enacted, That within Twenty Days next after the Maſter or Purſer for that Voyage of the Ship or Veſſel, wherein any Common Glaſs Bottles (not being Phials) ſhall be imported or brought into *Great Britain*, ſhall have or ought to have made a juſt and true Entry

or Report upon Oath of the Burthen, Contents, and Lading of such Ship or Vessel in pursuance of the Directions of an Act made in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, intituled *An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs*, the Proprietor or Proprietors, Importer or Importers, Consignee or Consignees, of any such Common Glass Bottles, shall make due Entry with the Collector of Excise in the Port or Place where such Common Glass Bottles shall be so imported, of all such Common Glass Bottles on board of such Ship or Vessel belonging to such Proprietor or Proprietors, Importer or Importers, Consignee or Consignees, and before the landing of any such Common Glass Bottles, satisfy and pay the Duty by this Act imposed for or in respect of such Common Glass Bottles, and shall also within such Twenty Days land all such Common Glass Bottles; and if such Proprietor or Proprietors, Importer or Importers, Consignee or Consignees, shall neglect or refuse to make due Entry, or to pay such Duty, or to land any such Common Glass Bottels (not being Phials) within such Twenty Days, then and in each and every such Case such Common Glass Bottles, whereof no such Entry shall have been made, or for or in respect whereof such Duty shall not be so paid, or which shall not be so landed, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

the Port of Importation.

13 & 14 C. 2. c. 11.

VI. And whereas by an Act made in the Fifty-first Year of the Reign of His present Majesty King *George* the Third, among other Things for amending an Act, passed in the Forty-ninth Year of His Majesty's Reign, among other Things for repealing the Duties on the Materials used in making Spread Window Glass and Crown Glass, and for granting other Duties in lieu thereof, it is enacted, that no Drawback shall be allowed for or in respect of any such Glass as in the said Act is in that Behalf mentioned exported, unless the same shall be shipped and exported in Whole Tables, Half Tables, or Quarter Tables, or in regular Panes, Squares, or rectangular Figures, the Four Sides of which together shall measure at least Fourteen Inches, and of which no Side shall measure less than Three Inches, or Lozenges, of which the Four Sides together shall measure at least Fourteen Inches, and no Side of which shall measure less than Three Inches and an Half: And whereas the said Restrictions have been found insufficient to answer the good Purpose thereby intended; and it is therefore expedient to make such further Restrictions and Provisions as are herein-after mentioned; be it therefore enacted, That no Drawback shall be allowed for or in respect of any regular Panes, Squares, or rectangular Figures of Spread Glass, or other Window Glass, any Part of which Panes, Squares, or rectangular Figures shall consist of or include the Bullion, or thick centre Part of the Table, from or out of which such Panes, Squares, or rectangular Figures shall have been cut or taken, or any Part of the said Bullion, unless no Side of any such Panes, Squares, or rectangular Figures shall measure less than Eight Inches; nor shall any Drawback be allowed for or in respect of any Lozenges, any Part whereof shall consist of or include the Bullion or thick centre Part of the Table, from or out of which such Lozenges shall have been cut or taken, or any Part of the said Bullion, unless no Side of any such Lozenge shall measure less than Eight Inches; nor unless the Distance between the Two obtuse Angles of each

Drawback to be allowed on certain Descriptions of Glass.

each ſuch Lozenge ſhall meaſure Eight Inches at the leaſt; nor ſhall any Drawback be allowed for or in reſpect of any Lozenges, not containing or including the Bullion, or thick centre Part of the Table from or out of which ſuch Lozenges ſhall have been cut or taken, or any Part of the ſaid Bullion, unleſs the Diſtance between the Two obtuſe Angles of every ſuch Lozenge ſhall meaſure Three Inches and an Half at the leaſt; and all Window Glaſs, any Part whereof ſhall conſiſt of or include the Bullion or thick centre Part of the Table, from or out of which the ſame ſhall have been cut or taken, and which ſhall be of any other Shape or of leſs Dimenſions than as aforeſaid, ſhall be deemed and taken to be Waſte Glaſs, within the Meaning of an Act made in the Seventeenth Year of His Majeſty's Reign, mentioned in the ſaid Act, made in the Fifty-firſt Year aforeſaid; and if any Perſon or Perſons ſhall knowingly enter or ſhip, or cauſe or procure to be entered or ſhipped for Exportation, in order to obtain any Drawback by an Act made in the Forty-ninth Year of His preſent Majeſty mentioned in the ſaid Act made in the Fifty-firſt Year aforeſaid, or by any other Act granted or allowed, any Panes, Squares, or rectangular Figures or Lozenges of Spread Window Glaſs commonly called or known by the Name of *Broad Glaſs*, or other Window Glaſs, not being Spread Glaſs, as aforeſaid, containing or including the Bullion or thick centre Part of the Table, from or out of which ſuch Panes, Squares, rectangular Figures, or Lozenges, ſhall have been cut or taken, or any Panes, Squares, rectangular Figures, or Lozenges of Spread Glaſs or other Window Glaſs reſpectively, which ſhall not be of the Dimenſions in that Behalf aforeſaid, ſuch Perſon or Perſons ſhall for every Crate, Parcel, Box, or Package, containing any ſuch Glaſs ſo entered or ſhipped contrary to the true Intent and Meaning of this Act, forfeit and loſe the Sum of One hundred Pounds.

Penalty for making improper Entry, 100l.

45 G. 3. c. 30.

VII. And whereas by a Clauſe in an Act made in the Forty-fifth Year of His preſent Majeſty's Reign, intituled *An Act for granting to His Majeſty certain additional Duties of Exciſe in* Great Britain, it is declared and enacted, that each and every Perſon who ſhall make or manufacture any Sort or Kind of Glaſs or Glaſs Wares, by melting any Metal, Materials, Cullett, or old or broken Glaſs, in any Pot, Crucible, or other Utenſil, ſhall be deemed and taken to be a Maker of Glaſs, and ſhall be ſubject to all and every the Proviſions, Rules, Regulations, Reſtrictions, and Penalties, to which Makers of Glaſs were then by Law ſubject and liable: And whereas divers Perſons, who are not under the Survey of the Officers of Exciſe, make or manufacture Glaſs Wares by melting or ſoftening Glaſs, otherwiſe than in any Pot, Crucible, or other Utenſil, to the Detriment of the Revenue and Injury of the entered Manufacturers of Glaſs, and Doubts have ariſen whether ſuch Perſons are liable to the Survey of the Officers of Exciſe; for Remedy whereof, be it declared and enacted,

Who ſhall be deemed Makers of Glaſs.

That each and every Perſon who ſhall make or manufacture any Kind or Sort of Glaſs Ware by means of the melting or ſoftening of any Glaſs, or who ſhall melt or ſoften any Glaſs, in any Manner whatſoever, for the Purpoſe of making or converting the ſame into any Veſſel, Utenſil, Ware, or Piece of Houſehold Furniture, or Part of any Veſſel, Utenſil, Ware, or Piece of Houſehold Furniture, ſhall be deemed and taken to be a Maker of Glaſs, and ſhall be ſubject to all and every

the Provisions, Rules, Regulations, Restrictions, and Penalties, to which Makers of Glass are now by Law subject and liable; any Thing in any Act or Acts of Parliament to the contrary in anywise notwithstanding.

Penalty on obstructing Officers, 1 col.

VIII. And be it further enacted, That if any Person or Persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder, any Officer or Officers of Excise in the due Execution of this Act, or of any of the Powers or Authorities hereby given or granted to any such Officer or Officers, or shall by Force or Violence, after any such Officer or Officers shall have seized any common Glass Bottles, or other Bottles, as or for common Glass Bottles, forfeited under or by virtue of this Act, rescue, or cause to be rescued, or shall break, damage, or destroy any such Bottles, or shall attempt or endeavour so to do, all and every such Person or Persons so offending shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds.

Penalties how to be levied.

IX. 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.

Application of the Duties

X. And be it further enacted, That all Monies from Time to Time arising from the Duty by this Act imposed, the necessary Charges of raising and accounting for the same respectively excepted, shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, and be made Part of the Fund called *The Consolidated Fund*.

Powers of former Acts relative to the Excise extended to this Act.

XI. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which, in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards, and Liveries and Tenures* in capite, *and by Knight's Service, and Purveyance, and for settling a Revenue upon His Majesty, in lieu thereof*, or by any other Law now in force relating to His Majesty's Revenue of Excise upon imported Liquors are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the Duties thereby granted, or any of them (other than in such Cases for which other Penalties or Provisions are made and prescribed by this Act) shall be practised, used, and put in Execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said Duty hereby granted upon common Glass Bottles, as fully and effectually

as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

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