ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CV.

An Act to make further Proviſions for collecting and ſecuring the Duties of Exciſe on Hides and Skins tanned in *Ireland*. [22d *June* 1815.]

WHEREAS in conſequence and by reaſon of the Alteration which has been made, in reſpect of the Duration of Licences to any Perſon or Perſons to keep a Tan Yard or Tan Pit, or to tan Leather in *Ireland*, by an Act made in the preſent Seſſion of Parliament, intituled *An Act to grant certain Duties of Exciſe upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Perſons dealing in Exciſeable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon ſuch Licences; and to ſecure the Payment of ſuch Exciſe Duties and to regulate the iſſuing of ſuch Licences; and to diſcourage the immoderate Uſe of Spirituous Liquors in* Ireland; it is expedient to provide for regulating, in Manner herein-after mentioned, the charging of any Tanner of Hides and Skins with Bark, who ſhall take out any Licence to be in force after the Twenty-ninth Day of *September* in the Year One thouſand eight hundred and fifteen; 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 Seſſion of Parliament, and by the Authority of the ſame, That every Tanner of Hides and Skins with Bark, who ſhall take out any ſuch Licence between the Twenty-ninth Day of *September* One thouſand eight hundred and fifteen and the Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall be charged with and pay Duty for a Quantity of tanned Hides and Skins according to the whole Amount of the Number of Cubic Feet contained in all the Pits (except Lime Pits,

55 G. 3. c 19.

Manner of charging Duty on Tanners taking out Licence between Sept. 29, 1815, and Jan. 5, 1816.

Maſterins, and Water-pools, for ſimple Water), uſed in his, her, or their Tan Yard or Tan Yards, or other Place or Places whatever, called Vats, Handlers, and Latches, or other Pits or Veſſels uſed with or containing Bark; that is to ſay, every ſuch Tanner ſhall be charged with and pay a Duty within ſuch Period ending the ſaid Fifth Day of *January* One thouſand eight hundred and ſixteen, at the Rate of Ninepence by the Year, for and in reſpect of each and every Cubic Foot contained in all the Pits in his, her, or their Tan Yard or Tan Yards, or other Places called Vats, Handlers, and Latches, or other Pits or Places in which Bark is uſed, without making any Allowance whatever for the Contents of any Pits called Latches, any Law, Uſage, or Cuſtom, to the contrary notwithſtanding; and the Officer or Officers of Exciſe ſhall make Monthly Returns to the Collector or other Officer in Charge of the Collection of the Diſtrict in which ſuch Tan Yard ſhall be ſituated, of the Duty at the Rate aforeſaid; that is to ſay, ſuch Officer or Officers ſhall monthly, within Ten Days after the Fifth Day of the reſpective Months of *November* and *December* One thouſand eight hundred and fifteen, and *January* One thouſand eight hundred and ſixteen, make a Return of One Twelfth Part of the whole Amount of the Sum which ſuch Tanner is by this Act chargeable with, in reſpect of the whole Number of Cubic Feet in his or her aforeſaid Pits, and ſuch Return ſhall be a Charge on every Tanner againſt whom the ſame ſhall be made and returned, and ſhall be received as and for the Amount of the Duty payable by Weight and Tale on Hides and Skins tanned with Bark only, and every ſuch Tanner ſhall pay the Sum ſo charged and returned: Provided always, that the Period between the Twenty-ninth Day of *September* and the Fifth Day of *November* ſhall be deemed a Calendar Month within the Meaning of this Act.

Manner of charging the Duty on Tanners taking out Licences after Jan. 5, 1816.

II. And be it further enacted, That every Tanner of Hides and Skins with Bark, who ſhall take out any Licence to be in force after the ſaid Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall, between the ſaid Fifth Day of *January* One thouſand eight hundred and ſixteen, and the Fifth Day of *January* One thouſand eight hundred and ſeventeen, and within every Year following ending on the Fifth Day of *January*, be charged with and pay Duty for a Quantity of tanned Hides and Skins according to the whole Amount of the Number of Cubic Feet contained in all the Pits (except Lime Pits, Maſterins, and Water Pools for ſimple Water) in his, her, or their Tan Yard or Tan Yards, or other Place or Places whatever, called Vats, Handlers, and Latches, or other Pits or Veſſels uſed with or containing Bark; that is to ſay, every ſuch Tanner ſhall be charged with and pay a Duty at the Rate of Nine-pence by the Year, in reſpect of each and every Cubic Foot contained in all the Pits in his, her, or their Tan Yard or Tan Yards, or other Places called Vats, Handlers, and Latches, or other Pits or Places in which Bark is uſed, without making any Allowance whatever for the Contents of any Pits called Latches, any Law, Uſage, or Cuſtom, to the contrary notwithſtanding; and the Officer or Officers of Exciſe ſhall make monthly Returns to the Collector or other Officer in Charge of the Collection of the Diſtrict in which ſuch Tan Yard ſhall be ſituated of the Duty at the Rate aforeſaid; that is to ſay, ſuch Officer or Officers ſhall monthly within Ten Days after the Fifth Day of every Month, make a Return of One Twelfth Part of the whole Amount of the Sum which ſuch Tanner is by this Act chargeable with in reſpect of the whole Number of Cubic Feet in

his or her aforesaid Pits within the Year, and such Return shall be a Charge on every Tanner against whom the same shall be made and returned, and shall be received as and for the Amount of the Duty payable by Weight and Tale on Hides and Skins tanned with Bark only; and every such Tanner shall pay the Sum so charged and returned.

Tanners desirous of discontinuing the working of Pits (being not more than One-fourth of the Number, &c.), allowed to do so, subject to the Regulations of 53 G. 3. c. 60.

III. Provided always, and be it enacted, That if any Tanner with Bark shall, at any Time between the Fifth Day of *May* and the Fifth Day of *October* in any Year, be desirous to discontinue the working or using of any of the Pits or Vats in his or her Tan Yard, used with Bark, (being not more than One Fourth of the Number of such Pits or Vats, nor more than the Number of Pits or Vats as shall contain One fourth of the Number of cubical Feet in the whole Number of such Pits or Vats), such Person shall be allowed so to do, under and subject to all the Regulations, Provisions, Restrictions, and Conditions, Penalties, and Forfeitures, in and by an Act made in the Fifty-third Year of His present Majesty's Reign, intituled *An Act for the better Collection of the Duties on Hides and Skins tanned or dressed in Oil, and on Vellum and Parchment made in* Ireland, *and for preventing Frauds on His Majesty's Revenue therein*, directed, required, appointed, and inflicted in respect to the discontinuing the working or using of any Pits or Vats under the Provisions of the said last recited Act, as fully to all Intents and Purposes as if the same were herein re-enacted and applied to the discontinuing of the Work of any Tanner with Bark as aforesaid.

Former Acts extended to this Act.

IV. And be it further enacted, That all and every the Clauses, Rules, Regulations, Provisions, Penalties, Forfeitures, and Modes of Recovery and Deduction of Duty, provided, mentioned, contained, and allowed, in and by the said last recited Act of the Fifty-third Year, or in any other Act or Acts of Parliament in force in *Ireland*, for the regulating or securing the Collection of the Duties on Hides and Skins tanned in *Ireland*, shall be applied and put in Practice in the suing for, collecting, recovering, levying, paying, or allowing any Duties chargeable against any Tanner under this Act, as fully and effectually to all Intents and Purposes whatsoever, as if all the said Clauses, Rules, Regulations, Provisions, Penalties, Forfeitures, Modes of Recovery, and Deductions of Duty, had been expressly repeated and re-enacted in this Act and applied thereto, except so far as the same are altered by this Act, and that the said Acts and this Act shall be construed together as one Act, to all Intents and Purposes whatsoever, so far as the same are compatible or consistent with each other, and as the said Acts are altered by this Act.

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