ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CVI.

An Act to make further Provisions for collecting and securing the Duties of Excise on Paper printed, painted, or stained in *Ireland*, to serve for Hangings and other Uses. [22d *June* 1815.]

WHEREAS in consequence and by reason of the Alteration which has been made in respect of the Duration of Licences to Persons to manufacture Paper Hangings 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 every Paper-Stainer in *Ireland* who shall have taken out or shall take out any such Licence to manufacture Paper Hangings after the Twenty-fifth Day of *March* 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 Parliament assembled, and by the Authority of the same, That every Paper-Stainer who shall have taken out, or shall take out, any such Licence, to be in force between the Twenty-fifth Day of *March* One thousand eight hundred and fifteen and the Fifth Day of *January* One thousand eight hundred and sixteen, shall, for each and every Calendar

55 G. 3. c. 19.

Manner of charging Duty on Paper-Stainers taking out

Licences between March 25, 1815, and Jan. 5, 1816.

Calendar Month within ſuch Period, while any Table or Tables of ſuch Paper-Stainer ſhall be by Law chargeable as working, be charged with, and pay for each and every ſuch Table worked or uſed, or chargeable as aforeſaid, not leſs than the Sum of Four Pounds Three Shillings and Four-pence, as and for the Duty, according to the Number of Square Yards of printed, painted, or ſtained Paper, which may be ſtamped, printed, painted, or ſtained, at any ſuch Table, within ſuch Month: Provided always, that if the Duty chargeable by Meaſure on the Paper which ſhall be actually ſtamped, printed, painted, or ſtained at ſuch Table, within ſuch Month, ſhall exceed the ſaid Sum of Four Pounds Three Shillings and Four-pence, then ſuch Paper-Stainer ſhall be charged with and pay ſuch Exceſs of the Duty on all ſuch Paper, according to the Meaſure thereof; and ſuch Duties ſhall be charged and returned, and every ſuch Paper-Stainer ſhall pay the ſame, under ſuch Rules, Regulations, and Directions, and ſubject to ſuch Fines, Penalties, and Forfeitures, as are contained in an Act made in the Forty-fifth Year of His preſent Majeſty's Reign, intituled *An Act to continue, until the Twenty-ninth Day of* September *One thouſand eight hundred and ſix, and amend ſeveral Acts, for regulating and ſecuring the Collection of the Duties on Paper made in* Ireland, *and on Paper printed or ſtained in* Ireland, *to ſerve for Hangings or other Uſes*, or under any Act or Acts in force for continuing or amending the ſame, as if the ſaid Rules, Regulations and Directions, Fines, Penalties and Forfeitures, were herein enacted and applied to the ſaid Duties, and the Payment thereof, in the ſame Manner, to all Intents and Purpoſes, as the ſame are by the ſaid recited Act, or any other Act or Acts, applied to the Duties and the Payment thereof in the ſaid Act mentioned: Provided always, that the Period between the Twenty-fifth Day of *November* One thouſand eight hundred and fifteen and the Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall be deemed a Calendar Month, within the Meaning of this Act.

45 G. 3. c. 106.

Notices for commencing or re-commencing Work to be the Sixth Day of the Month, and the Day for diſcontinuing to be the Fifth.

II. And be it further enacted, That in every Notice which ſhall be given by any Paper-Stainer for commencing or re-commencing to work at any Time after the Fifth Day of *January* One thouſand eight hundred and ſixteen, no other Day ſhall be mentioned than the Sixth Day of ſome Month in the Year; and that no Paper-Stainer ſhall commence or re commence working, except on ſuch Sixth Day of ſuch Month reſpectively; and that every Table ſhall be preſumed to be kept regularly at work, from the Day mentioned in any Notice ſo to be given by any Paper Stainer for the commencing or re-commencing to work, until ſuch Working ſhall be duly diſcontinued according to Law; and that the Day mentioned in any Notice for ſo diſcontinuing or ceaſing to work ſhall be the Fifth Day of ſome Month in the Year.

After Jan. 5, 1816, inſtead of the preſent Charges, the Paper-Stainers ſhall be charged with the Duty in Manner hereinmentioned.

III. And be it further enacted, That from and after the Fifth Day of *January* One thouſand eight hundred and ſixteen, in lieu and in ſtead of the monthly and yearly Charges on Paper-Stainers in *Ireland*, under any Act or Acts in force, every ſuch Paper-Stainer ſhall be charged in Manner herein-after mentioned and expreſſed; that is to ſay, every ſuch Paper-Stainer ſhall, for each and every Calendar Month while any Table or Tables of ſuch Paper-Stainer ſhall be by Law chargeable as working, be charged with and pay for each and every ſuch Table worked or uſed or chargeable as aforeſaid, not leſs than the Sum of Four Pounds Three

Shillings and Four-pence, as and for the Duty, according to the Number of Square Yards of printed, painted, or ſtained Paper, which may be ſtamped, printed, painted, or ſtained, at any ſuch Table, within ſuch Month: Provided always, that if the Duty chargeable by Meaſure on the Paper which ſhall be actually ſtamped, printed, painted, or ſtained, at ſuch Table, within ſuch Month, ſhall exceed the ſaid Sum of Four Pounds Three Shillings and Four-pence, then ſuch Paper-Stainer ſhall be charged with and pay ſuch Exceſs of the Duty on all ſuch Paper, according to the Meaſure thereof; and the Officer or Officers of Exciſe in charge of the Manufactory of ſuch Paper-Stainer ſhall make Monthly Returns to the Collector or other Officer in charge of the Collection of the Diſtrict in which ſuch Manufactory ſhall be ſituate, of the Sum of Money with which ſuch Paper-Stainer is hereby chargeable; that is to ſay, ſuch Officer or Officers ſhall Monthly within Ten Days after the Fifth Day of every Month make a Return of the Sum of Money with which ſuch Paper-Stainer is hereby chargeable for ſuch Period of One Calendar Month for and in reſpect of each and every ſuch Table, and alſo of the Quantities, in Square Yards, of Paper actually printed, painted, or ſtained by ſuch Paper-Stainer within ſuch Period of One Calendar Month, and of the Duty thereon according to the Meaſure thereof; and ſuch Return ſhall be a Charge on every ſuch Paper-Stainer for ſuch Calendar Month, and ſuch Paper-Stainer ſhall pay the Duty, appearing by ſuch Return and Charge to have become due and payable, within Fourteen Days after the End of the Month for which ſuch Return and Charge ſhall have been made; and every Paper-Stainer ſhall, for every Default in Payment of any ſuch Duty, forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount of the Duty ſo returned and charged; and every ſuch Officer ſhall and is hereby required to leave a true Copy of ſuch Return in Writing under his Hand, with every ſuch Paper-Stainer, or at ſuch Manufactory, upon Pain of forfeiting Twenty Pounds for every ſuch Neglect or Omiſſion in ſo doing.

If the Duty ſhall not amount to 12l. 10s. for each Table for Stamping, &c. for any Year ending 5th Jauuary, a Return of Deficiency ſhall be made to the Collector, which ſhall be a Charge on the Paper-Stainers.

IV. And be it further enacted, That in caſe the Duty charged on any Paper-Stainer in any One Year ending on the Fifth Day of *January* ſhall not amount to the full Sum of Twelve Pounds and Ten Shillings for and in reſpect of each and every Table for ſtamping, printing, painting or ſtaining Paper Hangings, which ſhall have been kept, or uſed, or worked by any ſuch Paper-Stainer at any Time within the Year ending on the ſaid Fifth Day of *January*, then and in ſuch Caſe the Officer or Officers in charge of the Manufactory of any ſuch Paper-Stainer ſhall within Ten Days after ſuch Fifth Day of *January* make a Return to the Collector of Exciſe or other Officer in Charge of the Collection of the Diſtrict in which ſuch Manufactory ſhall be ſituate, of ſuch Sum of Money for and in reſpect of each ſuch Table as with the Sums comprized in former Returns againſt ſuch Paper-Stainer in the Year ending on ſuch Fifth Day of *January* ſhall amount to the full Sum of Twelve Pounds and Ten Shillings for and in reſpect of each and every ſuch Table kept, or uſed, or worked by any ſuch Paper-Stainer at any Time within ſuch Year; and ſuch Return ſhall be a Charge on ſuch Paper-Stainer, who ſhall pay the Sums appearing by ſuch Return to have been incurred and become due within Seven Days after ſuch Return, or in Default thereof ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount of the Sums which ſhall be ſo returned.

V. And

Duty how to be levied.

V. And be it further enacted, That every Charge by this Act directed to be made againſt any Paper-Stainer, and the Duty in reſpect thereof ſhall be made and returned by the Officer, and the ſaid Duty ſhall be paid by the Paper-Stainer in ſuch Manner and under and ſubject to ſuch Rules, Regulations, Penalties, and Forfeitures, and Modes of Recovery thereof, as are contained in the ſaid recited Act of the Forty-fifth Year aforeſaid, for regulating and ſecuring the Duties on Paper printed, painted, or ſtained in *Ireland*, or in any other Act or Acts in force in *Ireland* relating to the Duties on ſuch Paper, ſo far as the ſame are conſiſtent and compatible with each other, ſave and except ſuch Rules and Regulations as are expreſsly altered by this Act; and that all ſuch Rules, Regulations, Penalties, and Forfeitures, and Modes of Recovery thereof, ſo far as the ſame are conſiſtent and compatible with each other, and (except as aforeſaid) ſhall be applied in the charging, levying, collecting and recovering all ſuch Duties as fully and effectually to all Intents and Purpoſes as if the ſaid Rules, Regulations, Penalties, and Forfeitures were repeated and re-enacted in this Act.

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