ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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CAP. CXII.

An Act for the better regulating and ſecuring the Collection of the Duties on Paper made in *Ireland*, and to prevent Frauds therein. [28th *June* 1815.]

WHEREAS it is expedient to provide for the better regulating and ſecuring the Collection of the Duties on Paper made in *Ireland*; 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 Commencement of this Act, an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to amend ſeveral Acts for regulating and ſecuring the Collection of the Duties on Paper made in* Ireland; *and to make perpetual ſo much of an Act made in the Forty-fifth Year of His preſent Majeſty as relates to Paper Hangings, printed, painted or ſtained in* Ireland; and alſo an Act made in the Forty-ninth Year of His ſaid Majeſty's Reign, intituled *An Act to amend the ſeveral Acts for ſecuring the Duties on Paper made in* Ireland; and alſo ſo much of an Act made in the Fifty-fourth Year of His ſaid Majeſty's Reign, intituled *An Act to amend 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; as provides for the more eaſy Collection of the Duties payable by Paper Makers in *Ireland*, and as authorizes any Three Commiſſioners of Exciſe to make any Abatement of any Charge of Duty againſt any Paper Maker, ſhall be and the ſame is and are hereby repealed, except ſo far as the ſaid firſt recited Act repeals any Part of any Act relating to the Duties on

47 G. 3. c. 38.

49 G. 3. c. 77. and ſo much of 54 G. 3. c. 120. as provides for the Collection of Duties on Paper, &c. repealed.

Exceptions.

on Paper made in *Ireland*; and alſo except ſo far as the ſaid firſt recited Act makes perpetual an Act therein recited relating to the Duty on Paper Hangings, printed, painted, or ſtained in *Ireland*, ſave ſo much of the ſaid laſt mentioned Act as may have been or ſhall be altered by any Act of the preſent Seſſion of Parliament; and alſo ſave and except ſo far as the ſaid Acts of the Forty-ſeventh, and Forty-ninth, and Fifty-fourth Years aforeſaid, relate to the charging, recovering, levying, and paying any Duties on Paper made in *Ireland*, or any Arrears of ſuch Duties, or any Fine, Penalty or Forfeiture relating to the ſame, or for making or allowing any Abatement of ſuch Duties which ſhall or may be incurred or become due on or before the Tenth Day of *October* One thouſand eight hundred and fifteen; and that all and every the Regulations and Proviſions, Powers, and Authorities contained in the ſaid recited Acts or any of them, ſhall be and remain in full Force and Effect, for the charging, recovering, levying and paying the ſaid Duties, and Arrears thereof, Fines, Penalties, and Forfeitures, and for making or allowing any ſuch Abatement as if this Act had not been made.

Paper how to be claſſed.

II. And be it further enacted, That all Paper (other than Brown Paper made of Old Ropes or Cordage only without ſeparating or extracting the Pitch or Tar, or any Part therefrom, and without Mixture of any other Materials therewith, and not being Glazed Paper for Clothiers or Hot-preſſers, or Sheathing Paper, or Button Paper, or Button Board, which ſhall be made in *Ireland*) ſhall be denominated, deemed, and taken to be Paper of the Firſt Claſs within the Meaning of this Act, and of any other Act or Acts in force in *Ireland*, for granting or ſecuring the Duties on Paper made in *Ireland*; and that all Brown Paper made of Old Ropes or Cordage only, without ſeparating or extracting the Pitch or Tar or any Part therefrom, and without any Mixture of other Materials therewith, or made of ſuch Old Ropes or Cordage mixed with ſuch refuſe Materials only as are not fit for making any Paper chargeable with a Duty exceeding One Penny *per* Pound Weight, ſhall be liable to the ſaid Duty of One Penny *per* Pound; and all Button Paper, or Button Board, which ſhall be made in *Ireland*, ſhall be reſpectively denominated, deemed, and taken to be Paper of the Second Claſs within the Meaning of this Act and the ſaid Acts; and that all Paſteboard, Millboard, and Scaleboard, and Paper commonly called by the Name of Sheating or Sheathing Paper, and all Glazed Paper for Clothiers and Hotpreſſers, ſo to be made, ſhall be denominated, deemed, and taken to be Paper of the Third Claſs within the Meaning of this Act and the ſaid Acts; and that all Paper which ſhall be made in *Ireland* ſhall be claſſed and denominated accordingly, any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding.

Inſtead of the preſent Mode of Charge, the Paper Maker ſhall pay Monthly for each Engine uſed by him, after the Rate of 1cs. for every Cu-

III. And be it further enacted, That from and after the Commencement of this Act, in lieu and inſtead of any Charge under any Act or Acts in force in *Ireland*, on any Paper Maker in reſpect of each and every Engine and Vat or Wet Preſs kept or uſed by ſuch Paper Maker, every Paper Maker in *Ireland* ſhall for and in reſpect of each and every Engine kept or uſed by ſuch Paper Maker for the making of Paper of any Sort or Kind whatever, or which ſhall be employed in preparing any Stuff for making Paper of any Sort or Kind whatever, be charged with and ſhall pay for each and every Calendar Month in the Proportion and at the Rate

of

of Ten Shillings *British* Currency, for each and every Cubic Foot of the computed Contents of each and every such Engine, taken according to the greatest Length, Depth, and Breadth thereof, without any Allowance or Deduction whatever, for or on account of any Peculiarity of Shape or Form of such Engine, or of any Machinery which shall or may be contained therein or on any other account, and which said Rates or Sums shall be charged and chargeable and paid and payable, as and for the Duty according to the Weight of such Quantity of Paper, as may be produced from any such Engine within each such Month as aforesaid.

bic Foot of the Contents of such Engine.

IV. Provided always, and be it enacted, That if any Duty chargeable by Weight on the Paper made by any Paper Maker within any such Month as aforesaid, shall in any Case exceed the Rate or Sum hereby directed to be charged for any such Month in respect of each and every such Engine, then and in every such Case, such Paper Maker shall be charged with and pay such Excess of Duty on the said Paper according to the Quality and Weight thereof.

If the Duty by Weight shall exceed the Monthly Rate, the Excess shall be charged.

V. And be it further enacted, That the Officer or Officers of Excise in Charge of any Paper Mill, of any Paper Maker in *Ireland*, shall, within Ten Days after the Twenty-fifth Day of the Months of *September*, *October*, *November*, and *December*, in the Year One thousand eight hundred and fifteen, and within Ten Days after the Fifth Day of *January* in the Year One thousand eight hundred and sixteen, and in like Manner within Ten Days after the Fifth Day of every Month while any Engine or Engines of any Paper Maker shall be working or shall be chargeable as working, make a Return to the Collector of Excise or other Officer in charge of the Collection of the District in which such Paper Mill shall be situate, of the Amount of the Monthly Rates or Sums hereby directed to be charged for the Month ending on such Days respectively, in respect of all and every Engine or Engines kept or used by such Paper Maker at any Time in each and every such Month, and also of the Quantity, Quality, and Weight of all Sorts of Paper, which shall have been weighed at such Mill by such Officer in the course of such Month, and of the Duty chargeable thereon by Weight, and every such Return shall be a Charge on the Paper Maker to the Amount of the Monthly Rate or Sum payable under this Act in respect of all and every such Engine or Engines, and every such Paper Maker shall be deemed to have made within such Month such Quantity of Paper as shall be subject according to Weight to a Duty equal to the Amount of the Rate or Sum so charged, and every such Paper Maker shall pay the Sum so charged and returned; and in case the Duty chargeable in respect of the Quality and Weight of all Paper of every Class, Denomination, and Kind, specified in such Return as weighed within such Month, shall exceed the Amount of the Rate or Sum payable in respect of all and every such Engine or Engines, then the Return of the Officer shall be a Charge on such Paper Maker for the Amount of such Excess, over and above the Amount of the Rate or Sum chargeable in respect of such Engine or Engines as aforesaid, and such Paper Maker 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 such

Officer shall make Return of the Monthly Rates and of the Weight of the Paper to the Collector in Manner hereinmentioned.

The Excess of Duty in respect of Weight to be a Charge on the Paper Maker.

Default in Payment of Duty, 20l. Penalty on Officers not leaving Copy of Return, 20l.

Paper Maker 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 Sum so returned and charged; and every such Officer shall and he is hereby required to leave a true Copy of such Return in Writing under his Hand, with every such Paper Maker or at such Paper Mill, upon Pain of forfeiting Twenty Pounds for every Neglect or Omission in so doing.

Before Licence shall be granted to a Paper Maker he shall deliver in to the Officer of the District an Account of the Mill, Engines with their Contents and Utensils to be used, numbering the same.

VI. And be it further enacted, That before any Licence shall be granted to any Person or Persons in *Ireland* to keep a Mill or Mills for making Paper after the Commencement of this Act, every such Person or Persons requiring such Licence shall, before the same be granted, make out, sign, and deliver to the Collector or other Officer in charge of the Collection of the District in which the Mill or Mills of such Person or Persons shall be situate, an Account in Writing to be entered and registered in the Office of Excise of such District, containing his, her, or their Name or Names and Place or Places of Abode, and the Place where such Mill or Mills shall be situate, and specifying every Mill, Workhouse, Warehouse, Storehouse, or other Place, by him, her, or them respectively intended to be used in or for the making, drying, or keeping of any Paper, or any Materials proper to be made into Paper, and the Situation thereof respectively, and also specifying the Number and Situation of all the Engines, and of all Vats, Wet Presses, Utensils, and Vessels respectively by him, her, or them used or intended to be used in or for making any Paper, and the Number of Cubic Feet in every such Engine computed as aforesaid; and in such written Account the Person making the same shall distinguish every such Mill, Workhouse, Warehouse, Storehouse, or other Place, and every such Engine, Vat, Wet Press, Utensil and Vessel, by separate Numbers relating to each in Arithmetical Progression, beginning with Number One, and upon some visible Part of every such Engine, Vat, Wet Press, Utensil, and Vessel; and upon the Door of every such Mill, Workhouse, Warehouse, Storehouse, Shop, Room or other Place, shall paint or cause to be painted with Oil Colour in Black upon a White Ground, or White upon a Black Ground, and shall keep them so painted in a visible and legible Manner, the Number of each such Engine, Vat, Wet Press, Utensil or Vessel, and of each such Mill, Workhouse, Warehouse, Storehouse, or other Place respectively, in conformity with such Account; and that the Surveyor of Excise within whose Survey such Mill shall be situate, shall at the Bottom of every such Account, before the same shall be delivered to or received by the Collector or other Officer in Charge as aforesaid, certify such Account by signing his Name thereto, and thereupon the Collector of Excise or other Officer in Charge of the Collection of the District shall file or enter and register such Account in the Office of Excise of the District, and shall grant a Certificate of such Account and Registry, by giving a Copy thereof, signed by him, to the Party who delivered such Account, and before any such Licence shall be granted, at any Time after the Commencement of this Act, such Certificate shall be produced to the Person empowered to grant such Licence.

Numbers to be painted on the Door of the Mill and on the Utensils.

Account to be registered in the Excise Office.

Six Days Notice to be given to the Excise Office when Addi-

VII. Provided always, and be it further enacted, That if any Paper Maker shall from Time to Time intend to keep or make use of any Engine or Engines, Vat or Vats, Wet Press or Wet Presses, in Addition to or in the Stead or Place of any Engine or Engines, Vat or Vats, or Wet Press or Wet Presses of

of which such Account as aforesaid shall have been delivered, it shall and may be lawful for such Paper Maker so to do, upon giving Notice in Writing to the Commissioners of Excise, and also to the Surveyor and Gauger in charge of the Mill of such Paper Maker, and upon an Account being made out, signed and delivered in Manner aforesaid, and registered as aforesaid, and specifying the Number of Cubic Feet contained in any such Engine, and also all such other Particulars as are required as aforesaid, Six Days at the least before such Paper Maker shall make use of any such Engine, Vat, or Wet Press, and such Paper Maker shall in such Notice and Account respectively hereby required to be given of such other Engine, Vat, or Wet Press, express that the same is or are an additional Engine, Vat, or Wet Press is or are intended to be kept or used in the Place and Stead of a former Engine, Vat, or Wet Press, and such Engine, Vat, or Wet Press shall be numbered in Manner before directed.

tion or Change is to be made in the Engines, &c.

VIII. And be it further enacted, That if any Person shall make any Paper of any Sort or Kind whatever, or shall make use of any Mill, Workhouse, Warehouse, Storehouse, or other Place, or any Engine, Vat, Wet Press, Utensil or Vessel for the making, drying, or keeping of any Paper whatever, before such Person shall have made out, signed and delivered such Account as aforesaid, or without being duly licensed according to Law, or shall omit to paint or cause to be painted in Manner herein-before directed, or to keep painted in a visible and legible Manner upon each such Mill, Engine, Vat, Wet Press, Utensil and Vessel, Workhouse, Warehouse, Storehouse, or other Place respectively, the Number thereof respectively, in conformity with such Account, every such Person shall forfeit the Sum of One hundred Pounds; and that all Paper of every Sort or Kind whatever, which shall be found in any Mill, Warehouse, Workhouse, Storehouse, or other Place, and for which a Licence in force shall not have been duly granted, or of which such Account shall not have been made out, signed, and delivered as is by this Act required, shall be forfeited and may be seized by any Officer of Excise in *Ireland*; and that if any Person requiring such Licence as aforesaid shall omit to make out, sign, and deliver such Account as is by this Act directed, of the Number of Cubic Feet in each and every Engine, or shall make or deliver any false Account of the Engines, Vats, Wet Presses, Utensils, and Vessels, or of the Cubic Feet in any Engine, every such Person shall forfeit the Sum of One hundred Pounds, together with each and every Engine, Vat, Wet Press, Utensil and Vessel whereof no such Account or any false Account shall have been made.

Penalty on making Paper before licensed, or omitting to paint the Numbers on the Mill, Engines, &c.

IX. And be it further enacted, That every Paper Maker shall, before commencing to work any Engine, at any Time after the Commencement of this Act, or at any Time within any Year for which such Paper Maker shall be licensed to use any Mill for the making of Paper, and so in like Manner before re-commencing to work any Engine after any Discontinuance in such Year as herein after provided, give Six Days Notice in Writing to the Commissioners of Inland Excise and Taxes in *Ireland*, and to the Collector or other Officer in Charge of the Collection of the District, and to the Surveyor and Gauger in Charge of the Mill of such Paper Maker, distinguishing each such Engine by the Number and Dimensions thereof, as the same is described in the Account by this Act required

Six Days Notice to be given in manner herein mentioned to the Officer, before commencing or re-commencing to work any Engine, on Penalty of 200*l.*

to be made out by such Paper Maker, and setting forth the Day and Hour when such Paper Maker intends to commence or recommence so to work any Engine; and any such Paper Maker who shall make any Paper, or shall have any Stuff or Materials in Process for making the same into Paper, without having given such respective Notices in Manner by this Act directed, shall, for every such Offence, forfeit and pay the Sum of Two hundred Pounds; and no other Day shall be mentioned in any such Notice of Commencement or Re-commencement to work any Engine which shall be given after the Commencement of this Act and previous to the Twenty-sixth Day of *November* One thousand eight hundred and fifteen, than the Twenty-sixth Days of the Months of *August*, *September*, *October*, or *November*, in the Year One thousand eight hundred and fifteen; and no Day shall be mentioned in any such Notice which shall be given after the Twenty-sixth Day of *November* One thousand eight hundred and fifteen other than the Sixth Day of some Month in the Year for which such Paper Maker shall be licensed to use any Mill for the making of Paper, and no Paper Maker shall, after the Commencement of this Act, commence or re-commence working, except on such Days and Times respectively.

Periods of giving Notice of Commencement or Re-commencement.

X. Provided always, and be it enacted, That the Period between the Twenty-fifth Day of *November* in the Year One thousand eight hundred and fifteen, and the Fifth Day of *January* One thousand eight hundred and sixteen, shall be deemed and taken to be a Calendar Month, within the Meaning and for all the Purposes of this Act.

The Period between Nov. 25, and Jan. 5, 1816, to be deemed a Calendar Month.

XI. And be it further enacted, That every Engine, from the Day mentioned in any Notice for commencing or re-commencing to work, shall be presumed to be kept regularly at work from that Day until the End of the Year for which the Paper Maker shall be licensed, and shall be chargeable and charged accordingly, unless the working of any such Engine shall be discontinued in Manner herein-after mentioned; that is to say, if any such Paper Maker shall, at any Time between the Fifth Day of *May* and the Fifth Day of *November* in any Year for which such Paper Maker shall be licensed, be desirous of discontinuing the working or using any Engine or Engines in his or her Paper Mill, or any One or more Month or Months ending on the Fifth Day of the Months of *June*, *July*, *August*, *September*, *October*, or *November* respectively, in any Year, it shall and may be lawful for such Paper Maker so to do, provided that such Paper Maker shall give Notice in Writing of such Intention to discontinue such working to the Commissioners of Inland Excise and Taxes in *Ireland*, and to the Collector or other Officer in Charge of the Collection of the District in which such Paper Mill is situate, and to the Surveyor and Gauger in Charge of such Paper Mill, Six Days at the least previous to the Day mentioned therein for discontinuing the same as herein provided, distinguishing each such Engine by the Number and Dimensions thereof respectively, as the same shall have been or ought to have been set forth in the Account required to be made out by such Paper Maker under this Act, and specifying the Hour of the Day at which such working is so intended to be discontinued: Provided always, that no other Day shall be mentioned in any such Notice for such Discontinuance, except only the Fifth Days of the Months of *May*, *June*, *July*, *August*, *September*, or *October* respectively; and that the Hour of the Day specified in such Notice shall

After Notice for commencing, Engines shall be presumed to be kept at Work till Notice is given of Discontinuance.

Period and Manner of giving Notice of discontinuing to Work.

to

shall be some Hour before Twelve of the Clock at Noon on such Day, and at the Day and Hour specified in such Notice the Officer in Charge of such Paper Mill shall attend and see that such Engine is no longer at work, and the Officer in Charge of the Paper Mill shall not charge the Paper Maker with any Duty in respect of such Engine so discontinued as aforesaid, for any Month between the said Fifth Day of *May* and the Fifth Day of *November*, in which the working of such Engine shall be discontinued in Manner aforesaid, any Thing herein-before contained to the contrary notwithstanding.

Officers to fasten the Engines on Notice of Discontinuance.

XII. And be it further enacted, That at the Time specified in any such Notice of Discontinuance it shall and may be lawful for any Officer of Excise in Charge of such Mill, and he is hereby required to fasten and lock each and every Engine, the working of which shall be intended to be discontinued, in such Manner as the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, shall direct and appoint; and for that Purpose it shall and may be lawful for the said Commissioners, or any Three of them, from Time to Time to make and issue such Orders and Directions as they shall think expedient to the several Paper Makers and Officers for the fastening or locking of any Engine, and all and every such Orders and Directions shall be complied with and obeyed by every such Paper Maker and Officer; and if any Paper Maker shall refuse or neglect to comply with or obey any such Orders or Directions which shall be so made and issued, every such Paper Maker shall forfeit for every such Offence the Sum of Twenty Pounds.

Penalty on Paper Makers for not complying, 20l.

Obstructing Officer from fastening Engines or finding Engines not fastened, &c.

XIII. And be it further enacted, That if any Officer shall be prevented by any Person at such Mill from fastening and locking any Engine, the working of which shall be so intended to be discontinued, or in consequence of such Mill being locked and no Person appearing to give Entrance to such Officer, or if any such Engine shall in any Event not be fastened or locked in Manner aforesaid, or if at any Time subsequent to the Time any such Engine shall have been fastened or locked, or by any of the Provisions of this Act ought to have been fastened or locked, any such Engine shall be found not fastened and locked pursuant to the Directions of this Act, or if any Roller, Plate, Lighter, or Brasses shall be found in any such Engine, unless due Notice shall have been given pursuant to the Directions of this Act, of the Intention again to work such Engine, every such Paper Maker shall, in each and every the respective Case and Cases aforesaid, forfeit the Sum of One hundred Pounds.

Penalty 100l.

Roller, &c. of the Engine to be removed on Notice being given to discontinue working, on Penalty of 100l.

XIV. And be it further enacted, That in all Cases where any Paper Maker shall discontinue the working of any Engine, such Paper Maker shall, before the Time specified in any Notice for discontinuing the working of the same, displace and remove, or cause to be displaced and removed clear out of each and every such Engine, the Roller, Plate, Lighter, and Brasses belonging to such Engine, and shall within Six Days of the next following send or convey such Roller, Plate, Lighter, and Brasses to the Excise Office of the District in which the Mill of such Paper Maker shall be situate, there to be kept until the same shall be returned to the Proprietor thereof, on his or her giving Notice pursuant to this Act of his or her Intention to work such Engine; and if any Paper Maker shall not, before the Time which shall be so specified in any such Notice, displace

displace and remove, or cause to be displaced and removed in Manner aforesaid, every such Roller, Plate, Lighter, and Brasses, or shall not send or convey the same to the Excise Office as aforesaid within the Time aforesaid, every such Paper Maker shall, for such Default or Offence, forfeit the Sum of One hundred Pounds.

Penalty on working the Engine after the Time mentioned in the Notice of Discontinuance.

XV. And be it further enacted, That if at any Time subsequent to the Day and Hour mentioned in any such Notice of Discontinuance, the Engine of the discontinuing of the working of which such Notice shall have been given shall be worked or used in any Manner whatsoever in the Process of making of Paper (unless under a Notice of Re-commencement of working in Manner herein-after mentioned), the Paper Maker in whose Mill the same shall be so worked or used, shall forfeit the Sum of Two hundred Pounds, and shall also be charged and chargeable with all such Sums of Money and Charges as he would have been liable to have been charged with under this Act, in case no such Notice of Discontinuance had been given in Manner aforesaid; and it shall and may be lawful for any Officer of Excise whatever, within Ten Days next after the Fifth Day of any Month in which it shall have been or shall be discovered that such Engine was worked or used contrary thereto, to make a Return to the Collector or other Officer in charge of the Collection of the District in which such Mill shall be situate, of all such Sum or Sums of Money as such Paper Maker would be chargeable with for the Period or Periods from the Time mentioned in the Notice of the discontinuing the working of such Engine to such Fifth Day of the Month in which it shall have been discovered that such Engine was so worked or used, and such Return shall be a Charge on every such Paper Maker who shall pay the Duty appearing by such Return to be due and payable within Fourteen Days next after such Return shall have been made, or in Default of such Payment shall forfeit the Sum of Twenty Pounds, together with a Sum equal to Double the Duty so returned and charged.

Fastenings to be provided by Paper Maker.

XVI. And be it further enacted, That every Paper Maker shall from Time to Time provide such Fastenings or Locks and Keys to each and every Engine in his or her Mill, and shall keep the same in good and sufficient Order in such Manner as shall be approved of by the Surveyor of Excise in charge of such Mill, or shall pay for such Fastening, Locks, and Keys as shall be provided by such Surveyor; and if any such Paper Maker shall neglect to provide, repair, or pay for such Fastening, Locks, and Keys within such Time as shall be required by such Surveyor, every such Paper Maker shall forfeit the Sum of Twenty Pounds for every such Offence.

Penalty 20l.

Paper Makers intending to recommence working to give Notice in Manner herein directed.

XVII. And be it further enacted, That if any Paper Maker who shall have discontinued the working of any Engine in Manner aforesaid shall intend to set at work again any such Engine so discontinued, such Paper Maker shall deliver a Notice in Writing of such his Intention to the Commissioners of Inland Excise and Taxes in *Ireland*, and to the Collector or other Officer in Charge of the Collection of the District, and to the Officers in Charge of the Paper Mill of such Paper Maker, Six Days at least before the Day on which such Paper Maker shall intend to recommence the working or using such Engine, distinguishing the same by the Number and Dimensions as set forth in the Account by this Act directed

directed and required to be made out and delivered by such Paper Maker, and specifying the Day and Hour on which such Paper Maker intends to recommence the working or using any such Engine, which Day shall be the Sixth Day of some Month in the Year, and such Officer shall attend on such Day and Time, and open the Locks and Fastenings of such Engine accordingly, and shall charge such Paper Maker in respect of each such Engine from the Day mentioned in such Notice for the Recommencement of the working of such Engine in Manner aforesaid.

Engines discontinued working within certain Period, Officer to make Return of the Duty for the Months of December and January, as if they had been at work.

XVIII. Provided always, and be it enacted, That in case any Paper Maker, who shall have discontinued the working of all or any Engines or Engine in the Mill of such Paper Maker in Manner authorized by this Act shall not give Notice for the Recommencement of the working of any and every Engine, the working of which shall have been so discontinued, so that any and every Engine shall be at work on and from the Sixth Day of *November* in every Year, until and upon the Fifth Day of *January* following, it shall and may be lawful for the Officer of Excise in charge of such Paper Mill, within Ten Days next after the Fifth Day of *December* and the Fifth Day of *January* next ensuing such Sixth Day of *November*, to make a Return to the Collector or other Officer in charge of the Collection of the District in which such Mill shall be situate, of all such Sums or Sum of Money, and Duty, as such Paper Maker would be chargeable with under this Act for the respective Months ending on the said Fifth Day of *December* and Fifth Day of *January* respectively in respect of each and every such Engine, if any and every such Engine were or had been actually at work, and as if any and every such Engine had been so actually at work; and such Return shall be a Charge on every such Paper Maker, who shall pay the Duty appearing by such Return to be due and payable, within Fourteen Days after such Return shall have been made, or in Default of such Payment shall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Duty so returned and charged.

Paper Maker not to make up Paper into Bundles and put them into any Cover or Wrapper.

Penalty 50*l*.

XIX. And be it further enacted, That from and after the Commencement of this Act it shall not be lawful for any Maker of Paper to make up any Paper or any Quires of Paper into any Bundle or Bundles, or to inclose or tie up any Bundle of Paper in any Cover or Wrapper; and if any Maker of Paper shall make up any Paper or any Quires of Paper into any Bundle or Bundles, or shall inclose or tie up any Bundle of Paper in any Cover or Wrapper, every such Paper Maker shall forfeit the Sum of Fifty Pounds; and it shall not be lawful for the Officer to stamp or mark any Cover or Wrapper containing any Bundle of Paper, any Thing in an Act made in the Parliament of *Ireland* in the Thirty-eighth Year of His present Majesty's Reign, intituled *An Act to secure the Collection of the Duties on Paper made in* Ireland, *and to prevent Frauds therein*, or in any other Act or Acts to the contrary notwithstanding.

Maker's Name, the Class and the Date of making, &c. to be put on every Cover or

XX. And be it further enacted, That on every Cover or Wrapper, in which any Ream of Paper of the First Class, or of Paper of the Second Class, shall be enclosed before any such Paper shall be brought or produced to any Officer of Excise to be weighed, there shall be marked, written, or printed by the Maker thereof, or by his or her Servant, in large and legible Characters, and in Words at length, the Name and Surname of

such

Wrapper before the Paper is weighed.

such Paper Maker, and the Words "First Class," or "Second Class," distinguishing the Class of Paper inclosed in such Cover or Wrapper, and according to which the Duty in respect of the same is chargeable; and upon every such Cover or Wrapper shall also be written the Day of the Month and Year, denoting the Month and Year in which such Paper shall have been made, and after such Date there shall be written in Figures the true Number of such Ream of Paper according to the Numbers of such Reams of Paper of each such Class made by the Maker thereof at the Mill in which the same shall be made during such Month, such Number to be in arithmetical Progression beginning with Number One, according to the Number of Reams of Paper of each Class made at such Mill in such Month; and that on each Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, there shall in like Manner, before the same shall be produced or brought to the Officer to be weighed, be marked, written, or printed, in large and legible Characters and in Words at length, the Name and Surname of such Maker, and the Description of such Parcel, and whether such Parcel is Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, and the Number of Sheets in each such Parcel with the Date of the Month and Year, and after such Date there shall be written in Figures the true Number of such Parcel of Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, according to the Numbers of such Parcels of Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board respectively, made by such Maker at such Mill during such Month as aforesaid, such Number to be in arithmetical Progression, beginning with Number One, according to the Number of Parcels of Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, made at such Mill in such Month; and if any Maker of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, shall neglect to mark the said Bundles or Reams or Parcels in Manner herein directed, or to cause the same to be numbered and marked as aforesaid, every such Person shall for every such Offence forfeit the Sum of Fifty Pounds.

Pasteboard, &c. how to be marked.

Penalty 50*l.*

Paper, &c. to be weighed and charged with Duty within Four Days after being tied up.

Penalty.

XXI. And be it further enacted, That all Paper, Pasteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, made in the Mill or Manufactory of any Paper Maker in *Ireland*, shall be produced and brought to the Officer in charge of such Mill or Manufactory to be weighed and charged with Duty, and shall be weighed and charged with Duty accordingly, within Four Days after such Paper or Pasteboard shall have been enclosed in Wrappers or tied up in Parcels as directed by Law; and that if any Paper or Pasteboard shall be found in any Mill or Manufactory of any Paper Maker which shall have been enclosed in Wrappers or tied up in Parcels for any longer Space of Time than Four Days, and shall not have been weighed and charged with Duty, and indorsed by the Officer accordingly, all such Paper and Pasteboard shall be forfeited and may be seized; and the Paper Maker in whose Mill or Manufactory the same shall be found shall forfeit the Sum of Fifty Pounds.

XXII. And

XXII. And be it further enacted, That in the Paper Mill of every Paper Maker there ſhall be ſafely kept ſuch Minute Books as ſhall be from Time to Time delivered to ſuch Paper Maker by the Officer in Charge of ſuch Mill, in which Books ſuch Paper Maker ſhall from Time to Time make or cauſe to be made true Entries of the Number of Engines, Vats, and Wet Preſſes in ſuch Mills, and the Time when the ſame ſhall be at work or diſcontinued, as alſo of the Claſs, Denomination, Kind, and Quantity of all Paper and Paſteboard, from Time to Time made by ſuch Paper Maker at ſuch Mill, and when the ſame ſhall be put up in Reams or Parcels to be weighed, and when the ſame ſhall be weighed and the Weight, Claſs, Denomination, and Kind thereof, and the Duty chargeable thereon, and of the Days and Times when any Paper ſhall be ſent out of any Mill, and in what Parcels, and to whom and for what Purpoſe, which Minute Books ſhall be kept in ſuch Manner and according to ſuch Form as ſhall be from Time to Time ordered and directed by the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, and ſhall contain all the Matters and Things aforeſaid, and alſo all ſuch Matters and Things as ſhall from Time to Time be directed by the ſaid Commiſſioners, or any Three of them, to be inſerted in the ſame; and in caſe any Paper Maker to whom the ſaid Book ſhall be tendered by any Officer ſhall refuſe to receive the ſame, or having received the ſame ſhall refuſe to make or cauſe to be made ſuch Entries therein, from Time to Time as are required by this Act, or ſhall be directed to be inſerted therein by the ſaid Commiſſioners, or any Three of them, or ſhall wilfully tear, deface, obliterate, or alter ſuch Book or any Entry therein, or ſhall cauſe or procure or ſuffer the ſame to be torn, defaced, obliterated, or altered, or ſhall make or cauſe to be made any falſe or untrue Entry therein, every ſuch Paper Maker ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Minute Book to be kept at the Mill, in which Entries of the Engines, etc. ſhall be inſerted, the Quantity of Paper made, when weighed and ſent out, and other Particulars.

XXIII. And be it further enacted, That every ſuch Paper Maker ſhall conſtantly keep or cauſe to be kept every ſuch Minute Book in the Mill of ſuch Paper Maker, for the Inſpection and Examination of every Officer of Exciſe, until the ſame ſhall be delivered to the Collector of the Diſtrict in Manner herein-after mentioned; and if on Demand of any Officer of Exciſe at ſuch Mill, ſuch Book ſhall not be produced to ſuch Officer, or if ſuch Officer ſhall not be permitted to inſpect and examine the ſame, or ſhall be hindered or prevented by any Perſon from inſpecting and examining the ſame, ſuch Paper Maker ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

Minute Book to be open for the Inſpection of the Paper Maker.

Penalty 20l.

XXIV. And be it further enacted, That every Paper Maker who ſhall be furniſhed with ſuch Book ſhall, on every Fifth Day of *April*, Fifth Day of *July*, Fifth Day of *October*, and Fifth Day of *January*, or within Ten Days after each of the ſaid Days reſpectively, deliver or cauſe to be delivered to the Collector or other Officer in Charge of the Collection of the Diſtrict in which the Mill of ſuch Paper Maker ſhall be ſituate, all and every Book and Books uſed in the Mill of ſuch Paper Maker, in the preceding Quarter of a Year, with every Entry therein, legible and undefaced, or in Default thereof ſhall, for every Neglect, forfeit the Sum of Fifty Pounds.

Minute Book to be delivered Quarterly to the Collector of the Diſtrict.

Penalty 50l.

XXV. And

Paper Maker to make an Entry at the Excise Office monthly, of the Paper made by him, giving the Particulars herein mentioned.

XXV. And be it further enacted, That every Paper Maker shall Monthly, that is to say, within Ten Days next after the Fifth Day of every Month, make a true Entry at the Excise Office of the District in which the Mill of such Paper Maker shall be situate, of all Paper, Pasteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper and Button Board, made by or for the Account of such Paper Maker, into Quires or Reams, within the Month, ending on such Fifth Day respectively, which Entry shall contain the true Classes of all such Paper according to the Three Classes in this Act mentioned, denominated and described, and the Number of Reams of Paper, and the real Weights thereof of each Class, and also the real Number of Parcels, and the Quantity and Weight of all such Pasteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper and Button Board, for or in respect whereof any Duty of Excise is or shall be by Law imposed, and every such Paper Maker shall, in every such Entry, state and set forth that no Paper was sent or delivered out of the Mill of such Paper Maker, within such Month, which had not been duly weighed and charged with Duty by the proper Officer in Charge of such Mill, and every such Entry shall be verified by the Oath of such Paper Maker, or his or her Chief Clerk or Workman to be made before the Collector or other Officer in charge of the Collection of the District, or any Surveyor of Excise of such District, or by any Person authorized by the Commissioners of Inland Excise and Taxes, to administer Oaths in Revenue Matters, and which Oath every such Collector or other Officer aforesaid, Surveyor or other Person is hereby authorized and empowered to administer, and every such Paper Maker for every Neglect or Default of making such Entry verified upon Oath as aforesaid, shall forfeit the Sum of Fifty Pounds, and every such Entry shall be in lieu and instead of the Entry which any Paper Maker is or may be required to make every Six Weeks or every Month, under the Provisions of the said recited Act made in *Ireland* in the Thirty-eighth Year of His present Majesty's Reign, for securing the Collection of the Duties on Paper made in *Ireland*, or of an Act made in *Ireland* in the Fortieth Year of His said Majesty's Reign, for amending and continuing the said Act of the Thirty-eighth Year of His said Majesty's Reign.

Penalty 50l.

Penalty on obstructing Officers in taking an Account of Engines, &c. 50l.

XXVI. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise at any Time in the Day Time to enter into any Mill of any Paper Maker, and to measure and take an Account of each and every Engine, Vat, and Wet Press in such Mill; and if any Paper Maker or his or her Servant shall not, on Demand made by any Officer of Excise at such Mill, or at the Dwelling House of such Paper Maker, admit such Officer and Officers into such Mill, or shall not permit such Officer and Officers to view, measure, and take an Account of all and every such Engines, Vats, and Wet Presses as aforesaid, or if any Paper Maker shall not, on the Demand of any Officer of Excise, clear or cause to be cleared all Stuff and Materials out of each and every Engine which such Officer may require, so to be cleared in order to enable him to measure the same, every such Paper Maker shall for every such Neglect or Refusal by him or her, or his or her Servant, forfeit the Sum of Fifty Pounds.

Paper not to be removed without Permit.

XXVII. And be it further enacted, That it shall not be lawful for any Paper Maker to send or deliver any Ream of Paper or any Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, or Button Paper or Button Board, out of the Mill or Manufactory

of such Paper Maker, to any Paper Stainer, or to any Stationer or Dealer in Paper, without a Permit for the Removal thereof, signed by the Officer in charge of such Mill or Manufactory; and that every such Permit shall be written or printed in plain legible Characters, and shall contain such Particulars as shall from Time to Time be directed by the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, and also the several following Particulars, that is to say, the Date and Number of such Permit, and the District from whence issued, and the Place to which such Paper or Pasteboard as before described therein mentioned are intended to be carried, and shall particularly express the Marks, Weight, Package, Quality, and Denomination of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, according as the same is commonly and usually called and known, so intended to be conveyed under such Permit, and shall likewise contain the real Names and Surnames, and Place of Abode, and the Situation of the Mill or Manufactory of the Paper Maker sending such Paper or Pasteboard as before described, and the real Name and Surname and Place of Abode of the Paper Stainer, Stationer, or Dealer in Paper, to whom such Paper or Pasteboard as aforesaid is intended to be sent, and also the Place to which such Paper or Pasteboard as aforesaid shall be intended to be sent; and in every such Permit shall be expressed and set forth the Date of the Month and Year when such Paper or Pasteboard was weighed and charged with Duty by the Officer; and if any Ream of Paper or Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, shall be conveying or carrying, or carried or conveyed from the Mill or Manufactory of any Paper Maker, to any Paper Stainer, Stationer, or Dealer in Paper, the same shall be forfeited, and may be seized by any Officer of Excise, unless the Carrier or Person conveying the same, or the Person in whose Possession the same shall be, shall, on Demand made by any Officer of Excise, produce a Permit, under the Hand of the proper Officer of Excise authorizing the Removal of such Paper or Pasteboard respectively; and upon the Trial of any Information for the Forfeiture of any such Paper or Pasteboard respectively, which shall be found conveying or conveyed, without such Permit as aforesaid, the Proof of the Person from and to whom, and the Place from and to which such Paper or Pasteboard as aforesaid shall be conveying or conveyed, shall lie upon the Claimant or Claimants, and not on the Officer or Person prosecuting such Information; and in case any fictitious Name or Names, or the Name of any Person from or to whom such Paper or Pasteboard as aforesaid mentioned in any Permit shall not be intended to be sent, shall be inserted in any Permit or Permits, or in case such Paper or Pasteboard as aforesaid shall be delivered from or to any other Person, or from or at any other Place than from or to the Person or from and at the Place mentioned in the Permit, such Paper or Pasteboard as aforesaid mentioned in such Permit shall be forfeited, and may be seized by any Officer of Excise; and in every such Permit shall be likewise mentioned some reasonable limited Time for such Permit being in force for the Conveyance of the Paper or Pasteboard as aforesaid therein mentioned from one Place to another, and after the Expiration of such limited Time, such Permit shall not be in force for protecting the Conveyance of such Paper or Pasteboard as aforesaid, and the same shall be forfeited and may be seized by any Officer of Excise; and every such Permit in which there shall be any Erasure, Interlineation, or Alteration,

Permit to contain certain Particulars.

Alteration, ſhall be null and void, and the Paper or Paſteboard conveying or conveyed for the Protection of which any eraſed, interlined, or altered Permit ſhall be produced, ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe; and no ſuch Permit ſhall be granted by any Officer, unleſs a Requeſt Note or Requiſition in Writing, duly ſtamped according to Law, ſhall have been delivered by or on Behalf of the Party requiring ſuch Permit; and every ſuch Requeſt Note or Requiſition ſhall contain the Name and Surname of the Paper Maker, and Situation of the Mill or Manufactory of the Paper Maker, ſending ſuch Paper or Paſteboard as aforeſaid, and the Name and Surname of the Perſon to whom intended to be ſent, and ſpecifying whether ſuch Perſon is a Paper Seller, Paper Stainer, or Dealer in Paper, and alſo the Place to which ſuch Paper or Paſteboard as aforeſaid is intended to be ſent; and ſuch Requiſition or Requeſt Note ſhall particularly expreſs the Marks, Weight, Package, Quantity, and Denomination of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, according as the ſame is commonly and uſually called and known, and the Date of the Month and Year the ſame was reſpectively weighed and charged with Duty.

If Paper be not carried within the Time limited, through Accident, the Permit ſtill to remain in force.

XXVIII. Provided always, and be it enacted, That in all Caſes where the Carriage of any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, ſhall by Means of any Accident be prevented from being performed within the Time limited by the Permit, and that fully proved to the Satisfaction of the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, or any Three Sub-commiſſioners of Exciſe in their reſpective Diſtricts, the Permit ſhall continue and be in force for the Carriage of ſuch Paper or Paſteboard as aforeſaid to the Place of their Deſtination, for ſuch Time only and no longer as was loſt or delayed by ſuch Accident.

Evidence of Loſs of Permit to be taken.

XXIX. And be it enacted, That on Oath made by the Carrier or Perſon in whoſe Poſſeſſion any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, for which a Permit ſhall have been granted, ſhall be found, of the Loſs of ſuch Permit, and by the Paper Maker who ſhall have ſent the ſame under ſuch Permit, before any Commiſſioner or Sub-commiſſioner of Exciſe, that ſuch Permit was taken out and was not uſed or intended to be uſed to his Knowledge or Belief fraudulently to cover or protect any other Paper or Paſteboard whatever, but was taken out for the particular Paper or Paſteboard as aforeſaid ſo ſeized, in ſuch Caſe the Entry from ſuch Permit in the Books of the proper Officer, or a Copy thereof duly atteſted, ſhall be Evidence of ſuch Permit having been taken out, and ſuch Paper or Paſteboard as aforeſaid ſhall thereupon be reſtored to the Owner or Proprietor thereof: Provided always, that if the Carriage of any ſuch Paper or Paſteboard as aforeſaid ſhall be prevented from being fully performed within the Time limited in ſuch Permit by any unavoidable Accident, then on Notice being immediately given by the Owner or Carrier of ſuch Paper or Paſteboard as aforeſaid to any Officer of Exciſe, and a Reſt or Stay being made of ſuch Paper or Paſteboard as aforeſaid at or near the Place where ſuch Accident ſhall happen, the Officer of Exciſe to whom ſuch Notice ſhall be given ſhall without Delay repair to the Place where ſuch

Where Carriage of Paper is prevented by Accident, Notice to be given, and the Time to be enlarged by Indorſement on the Permit.

ſuch Paper or Paſteboard as aforeſaid ſhall then be, and if ſuch Officer ſhall find upon View or Enquiry that ſuch Paper or Paſteboard as aforeſaid were ſtopped or delayed in their Carriage by Accident, then ſuch Officer ſhall thereupon, by Endorſement on ſuch Permit, enlarge the Time for the Carriage of ſuch Paper or Paſteboard as aforeſaid to the Place of their firſt Deſtination; and if any Officer of Exciſe ſhall wilfully or negligently omit or refuſe to do his Duty therein according to the Directions aforeſaid, ſuch Officer ſhall, on Proof being made thereof to the Satisfaction of the Commiſſioners of Exciſe in *Ireland*, or any Three or more of them, forfeit the Sum of Ten Pounds.

Penalty on Officer neglecting his Duty herein, 10l.

XXX. And be it enacted, That it ſhall be lawful for any Officer granting or renewing any ſuch Permit to examine upon Oath, which Oath he is hereby authorized to adminiſter, any Perſon or Perſons applying for ſuch Permit, whether the Duty was actually paid for the Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, for which ſuch Permit ſhall be ſo demanded, and as to the Identity of ſuch Paper or Paſteboard as aforeſaid, and to all ſuch Matters as ſhall appear to ſuch Officer or Officers neceſſary to ſatisfy him or them that the Duties payable on ſuch Paper or Paſteboard as aforeſaid had been duly paid.

Officer granting or renewing Permits to aſcertain whether the Duty on Paper has been paid.

XXXI. And be it enacted, That if any Perſon or Perſons ſhall at any Time counterfeit or forge any Permit or Let-paſs for the Carriage of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, or ſhall counterfeit any Impreſſion, Stamp, or Mark provided or appointed or to be provided or appointed by the Commiſſioners of Inland Exciſe and Taxes or Cuſtoms and Port Duties for the Time being, or any Three or more of them, to be put to or upon ſuch Permit or Let-paſs, or ſhall make uſe of any ſuch counterfeit or forged Permit or Let-paſs with ſuch counterfeit Impreſſion, Stamp, or Mark, knowing the ſame to be counterfeited, ſuch Perſon or Perſons being thereof legally convicted ſhall be adjudged guilty of Felony, and ſhall be tranſported for the Space of Seven Years.

Penalty for forging Permits.

XXXII. And be it further enacted, That if any ſtamped, marked, or labelled Cover or Wrapper which had before contained any Paper ſhall be found conveying or conveyed, the ſame ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe; and all and every Carriage in or on which any ſuch ſtamped, marked, or labelled Cover or Wrapper which had before contained any Ream or Bundle of Paper ſhall be found in the Courſe of Conveyance, and every Horſe or Beaſt of Burthen attached to any ſuch Carriage, ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe.

Covers or Wrappers uſed before, found conveying, forfeited, &c.

XXXIII. And be it enacted, That in all Caſes where any Duties payable by any Paper Maker ſhall be unpaid at the Time when ſuch Duties are or ſhall be by Law made due and payable, it ſhall and may be lawful for the Collector of Exciſe or other Officer in charge of the Collection of the Diſtrict in which ſuch Duties ſhall be charged and payable, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take

Duty how to be levied.

take and diſtrain all or any Paper and Materials for making Paper, and all or any Engines, Vats, Wet Preſſes, or other Utenſils for making Paper in any Paper Mill or other Place uſed by any ſuch Paper Maker, and to cauſe the ſame to be ſold by public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duties due from ſuch Paper Maker, together with the Coſts and Expences of ſuch taking, diſtraining, and ſale, there ſhall be any Surplus ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Paper Maker or his Repreſentatives: Provided always, that when any of the Articles aforeſaid ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Paper Maker or his Repreſentatives at any Time or Times before the Time appointed for the Sale thereof, to require the ſame to be delivered up to him or them upon his or their paying to the Collector or Officer in charge as aforeſaid, towards diſcharging the Duties ſo due and payable, together with the Coſts and Expences as aforeſaid, the real Value of ſuch Articles as he or they ſhall deſire to have delivered up, and the ſame may be delivered up accordingly.

Abatement of the Duty to be made in Caſes of Accident.

XXXIV. And be it further enacted, That when any Paper Maker in *Ireland* ſhall by any Fatality or unavoidable Accident have been prevented from working any Engine kept by ſuch Paper Maker during the Whole or any Part of any Month for which ſuch Paper Maker ſhall by Law be chargeable with Duty, it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, on Proof on Oath made to their Satisfaction, that the Fatality or Accident was unavoidable, and not owing to any Default or Negligence, to make any proportionate Abatement of any Charge of Duty which ſhall have been returned againſt ſuch Paper Maker for and in reſpect of the Engine which ſuch Paper Maker ſhall be ſo prevented from working: Provided always, that any ſuch Abatement ſhall be firſt approved of by the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*: Provided alſo, that if any Duty chargeable by Weight on the Paper made by ſuch Paper Maker within ſuch Month as aforeſaid ſhall amount to the Sum by Law chargeable in reſpect of ſuch Engine for ſuch Month, then and in ſuch Caſe no ſuch Abatement ſhall be made to ſuch Paper Maker.

This Act to extend to Papers of all Sorts.

XXXV. And be it further enacted, That every Thing in this Act contained relating to any Paper or Paſteboard or to any Paper Maker, ſhall be deemed and conſtrued to extend and ſhall extend to all Paper of every Sort and Kind, and to all Paſteboard, Millboard, Scaleboard, and Glazed Paper, Paper for Hangings, Sheating or Sheathing Paper, Button Paper and Button Board, and to every Maker and Manufacturer of every Sort and Kind of Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Paper for Hangings, Sheating or Sheathing Paper, Button Paper and Button Board, and that every Thing in this Act contained relating to any Paper Mill, ſhall be deemed and conſtrued to extend and ſhall extend to every Manufactory and Place in which the making or manufacturing of any Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Paper for Hangings, Sheating or Sheathing Paper, Button Paper or Button Board, ſhall be carried on or in which any Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Paper for Hangings, Sheating or Sheathing Paper, Button

Button Paper or Button Board, ſhall be dried or kept as fully as if ſuch Matters and Things had been repeated and expreſſed throughout the Body of this Act.

Perſons taking a falſe Oath to be puniſhed for Perjury.

XXXVI. And be it further enacted, That if any Perſon who ſhall take any Oath or make any Affirmation by this Act required to be taken or made, ſhall wilfully or knowingly ſwear or affirm falſely therein, any ſuch Perſon being duly convicted thereof ſhall ſuffer the Pains and Penalties to which Perſons guilty of wilful or corrupt Perjury are or ſhall be ſubject by any Law in force in *Ireland*; and if any Perſon ſhall corruptly procure or ſuborn any other Perſon or Perſons to ſwear or affirm falſely in any ſuch Oath or Affirmation, any ſuch Perſon being duly convicted of ſuch procuring or ſuborning ſhall for every ſuch Offence incur and ſuffer ſuch Penalties, Forfeitures, Pains, and Diſabilities, as Perſons convicted of Subornation of Perjury are reſpectively liable unto by any Law in force in *Ireland*.

Powers of certain Acts to extend to this Act.

XXXVII. And be it further enacted, That all the Powers, Proviſions, Rules, Regulations, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in an Act made in the Parliament of *Ireland*, in the Thirty-eighth Year of His preſent Majeſty's Reign, intituled *An Act to ſecure the Collection of the Duties on Paper made in* Ireland, *and to prevent Frauds therein*; or in an Act made in the Parliament of *Ireland* in the Fortieth Year of His preſent Majeſty's Reign, for continuing and amending the ſaid recited Act of the Thirty-eighth Year of His Majeſty's Reign; ſhall be applied in Execution of this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame were repeated and re-enacted in this Act, ſo far as the ſame are compatible and conſiſtent with the Proviſions of this Act, and except ſo far as the ſame are expreſsly altered or repealed by this Act.

Penalties how to be levied and applied.

Iriſh Act, 14 & 15 C. 2.

46 G. 3. c. 106.

XXXVIII. And be it further enacted, That all Penalties and Forfeitures under this Act ſhall be paid and payable in *Britiſh* Currency, and ſhall be raiſed, levied, collected, paid, ſued for, recovered, and applied in ſuch 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 recovering of any Penalties or Forfeitures, 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 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 in force in *Ireland*, relating to the Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes, as if the ſame were herein repeated and re-enacted, with the like Remedy of Appeal, to and for the Party or Parties aggrieved, as in and by the ſaid recited Act of the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid, is provided.

Commencement of this Act.

XXXIX. And be it further enacted, That this Act shall commence and take Effect from the Twenty-fifth Day of *August* One thousand eight hundred and fifteen, and not before.

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