ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. VII.

An Act to repeal an Act of the last Session of Parliament, for granting Duties of Excise on certain Sorts of Glass made in *Ireland*, and for granting and allowing certain Countervailing Duties and Drawbacks in respect thereof. [1st *December* 1814.]

WHEREAS an Act was made in the last Session of Parliament, intituled *An Act to grant Duties of Excise on certain Sorts of Glass made in* Ireland, *and to grant and allow certain Countervailing Duties and Drawbacks in respect thereof*; and it is expedient that the same should be repealed; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this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 passing of this Act all the Duties, as well Internal Duties of Excise as Countervailing Duties or others, and all Drawbacks granted or made payable by the said recited Act, shall cease and determine; and that from and after the passing of this Act the said recited Act, and all Clauses, Provisoes, and Regulations therein contained, for the securing, collecting, and paying the said Duties and Drawbacks, or any of them, shall be and the same is and are hereby repealed.

54 G. 3. c. 87.

repealed.

II. And be it further enacted, That in case any Person or Persons shall have paid or shall pay any Sum or Sums of Money, for or in respect of any Countervailing Duty imposed by the said recited Act on any Glass made

Persons having paid the Duties, shall be repaid by

the Commiſſioners of Cuſtoms.

made in *Great Britain*, and liable to ſuch Duty under the ſaid recited Act, or ſhall have paid or ſhall pay any Duty or Sum of Money in reſpect of any eſtimated Increaſe in Value of any ſuch Glaſs which ſhall have been or ſhall be imported into *Ireland* ſince the Commencement of the ſaid recited Act, and before the Expiration of Ten Days after the paſſing of this Act, it ſhall and may be lawful for the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, upon the Application of ſuch Perſon or Perſons, and they are hereby required, out of any Money in their Hands ariſing from the Duties under their Management, to repay, or cauſe to be repaid, to ſuch Perſon or Perſons, all ſuch Sum and Sums of Money as ſuch Perſon or Perſons ſhall upon their Oath or otherwiſe, to the Satisfaction of the ſaid Commiſſioners, make it appear to the ſaid Commiſſioners that ſuch Perſon or Perſons ſhall have actually paid for and in reſpect of ſuch Countervailing Duties.

Glaſs imported into Ireland may be exported back to Great Britain or elſewhere, and Drawback allowed.

III. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons, after the Expiration of Ten Days after the paſſing of this Act, to export from *Ireland* to *Great Britain* or elſewhere, and to import into *Great Britain*, any ſpread Window Glaſs or other Window Glaſs, or any Plate Glaſs made in *Great Britain*, and which ſhall have been imported into *Ireland* at any Time between the paſſing of the ſaid recited Act and the Expiration of Ten Days after the paſſing of this Act, any Act or Acts to the contrary in anywiſe notwithſtanding; and that every Perſon who ſhall ſo export any ſuch Glaſs from *Ireland* to *Great Britain* or elſewhere, ſhall be entitled to and ſhall receive in *Ireland*, a Drawback equal to the Amount of all Duties which ſhall have been actually paid under the ſaid recited Act on the Importation of ſuch Glaſs into *Ireland*, and as ſhall not have been repaid under the Proviſions in this Act before contained: Provided always nevertheleſs, that nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend to entitle any Perſon or Perſons whatſoever to any Drawback on Exportation of any *Britiſh* Window Glaſs from *Ireland* to *Great Britain*, unleſs the ſaid Glaſs ſhall at the Time of being entered for ſuch Exportation be contained in the original Package in which the ſame was exported from *Great Britain* to *Ireland*, without the ſame having been unpacked ſince the Exportation thereof from *Great Britain*, nor unleſs the Exciſe Seals and Faſtenings which had been put thereon in *Great Britain*, at the Time of the packing thereof for Exportation, ſhall be remaining on the ſaid Package; any Thing in this Act contained to the contrary in anywiſe notwithſtanding; but in caſe it ſhall be made appear to the Satisfaction of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, that ſuch Seals and Faſtenings have been injured or defaced by the Tranſit of any ſuch Package or Packages, or in any other Manner without the wilful Default of the Exporter thereof, it ſhall and may be lawful for the ſaid Commiſſioners to direct the Payment of ſuch Drawback as is herein-before given and allowed by this Act.

Window Glaſs ſhall be re-exported to Great Britain only in the original Package.

On Importation of ſuch Glaſs into Great Britain, the Importer ſhall pay the Drawbacks.

IV. And be it further enacted, That upon the Importation into *Great Britain* from *Ireland* of any ſuch Glaſs, which having been made in *Great Britain* ſhall have been imported into *Ireland*, and ſhall have been exported from thence to *Great Britain* under or by virtue of the Proviſions in this Act before contained, there ſhall be paid by the Importer thereof, before the landing thereof in *Great Britain*, the

Sums following, being the Amount of the Drawbacks payable by Law on the Exportation of ſuch Glaſs from *Great Britain* to *Ireland*; that is to ſay, For every Hundred Weight of *Britiſh* Spread Window Glaſs, commonly called Broad Glaſs, the Sum of One Pound Ten Shillings; for every Hundred Weight of all other *Britiſh* Window Glaſs (not being Spread Glaſs) whether flaſhed or otherwiſe manufactured, and commonly called or known by the Name of *Crown Glaſs*, or *German Sheet Glaſs*, the Sum of Four Pounds Nine Shillings and Three-pence; and for every Square Foot, ſuperficial Meaſure, of *Britiſh* Plate Glaſs, the Sum of Six Shillings and Sixpence Halfpenny; and that the ſaid ſeveral Sums ſhall be recovered, levied, collected, paid, and applied in like Manner and under and ſubject to ſuch Rules, Regulations, Penalties, and Forfeitures, in all reſpects, as any Countervailing or other Duty of Exciſe on the Importation of Glaſs into *Great Britain* may be recovered, levied, collected, paid, or applied under or by virtue of any Act or Acts relating to the Exciſe Import Duties on Glaſs in force in *Great Britain*; and that ſuch Glaſs ſhall not be ſubject or liable on ſuch Importation thereof to any further Countervailing or other Duty whatſoever.

Re-payments and Drawbacks ſhall be made under certain Regulations.

V. And be it further enacted, That the Repayment of any ſuch Duty, and the Payment of any Drawback allowed or made payable by this Act, ſhall be made at ſuch Time, and in ſuch Manner, and under ſuch Regulations, as the ſaid Commiſſioners of Cuſtoms and Port Duties in *Ireland*, or any Three of them, by and with the Conſent of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, or any Three of them, ſhall think fit to make in that behalf.

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