

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CIII.

An Act for further ſecuring the Duties on Paper and Paſteboard; and for repealing the Countervailing Duty upon Paſteboard imported from *Ireland*, and the Drawback upon Paſteboard exported; and granting other Countervailing Duties and Drawbacks in lieu thereof. [1ſt *July* 1816.]

WHEREAS the Regulations by Law eſtabliſhed for ſecuring the Duties payable on Paper made in *Great Britain* have been found inſufficient to anſwer the good Purpoſes thereby intended, and it has therefore become neceſſary to make further Regulations for the better Collection of the ſaid Duties; 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 Tenth Day of *October* One thouſand eight hundred and ſixteen, all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, in *Great Britain*, ſhall from Day to Day enter or cauſe to be entered in a Book or Books, or on a Paper or Papers, to be delivered to him, her, or them for that Purpoſe by the proper Officer of Exciſe, and kept by ſuch Maker or Makers in ſome public and open Part of his, her, or their entered Premiſes, of the Number of Sheets of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard, diſtinguiſhing the Kinds or Sorts of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, made or turned out of Moulds daily, ſuch Number of Sheets of Paper being in ſuch Account reduced

Entry to be made of the Quantity of Paper, Paſteboard, &c. turned out of Moulds daily.

reduced by Calculation into Reams and odd Quires, and ſuch Number of Sheets of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard into Dozens and odd Sheets, with their reſpective eſtimated Weight, reckoning Twenty-ſix of ſuch Sheets of Paper (Two of them being allowed for waſte or damaged Paper) for a Quire conſiſting of Twenty-four Sheets when dried and finiſhed; and ſhall make or cauſe ſuch Entries of each Day's Work at his, her, or their Mills or Manufactories, to be made and completed before Twelve of the Clock at Noon of the following Day; which Entries ſhall, at or after the End of every Six Weeks or Forty-two Days, be delivered to the proper Officer by and verified by the Oath of ſuch Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard reſpectively, or his, her, or their Chief Workman or Foreman employed in the Manufactory (which Oath the ſeveral Collectors and Superviſors of Exciſe are hereby reſpectively authorized to adminiſter); and if any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall neglect or refuſe to make any ſuch Entry as aforeſaid, or ſhall knowingly make, or cauſe or permit or ſuffer to be made, in any ſuch Book or Paper as aforeſaid, any falſe Entry, or ſhall remove, conceal, or deſtroy any ſuch Book or Paper ſo delivered to him, her, or them as aforeſaid, or fail to keep the ſame in ſome open or public Part of his, her, or their entered Premiſes, or withhold or keep the ſame from the Inſpection of any Officer or Officers of Exciſe ſurveying his, her, or their Manufactory, or by any Means hinder, obſtruct, or prevent ſuch Officer or Officers from freely examining the ſame, and comparing the Entries therein with his, her, or their Stock, or ſhall eraſe, deface, or alter any of the Entries therein or thereon, or ſhall upon Demand refuſe or neglect to deliver in a perfect State any ſuch Book or Paper in which any ſuch Entries ſhall have been made or ought to have been made as aforeſaid, at or after the End of the Six Weeks or Forty-two Days for which ſuch Book or Paper ſhall have been delivered to him, her, or them as aforeſaid, or to verify the ſame by ſuch Oath as aforeſaid, ſuch Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſo offending ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Entries to be delivered every Six Weeks, verified on Oath.

Makers making falſe Entries, refuſing Inſpection, or obſtructing Officers, &c. to forfeit 200l.

II. And be it further enacted, That it ſhall be lawful for the Officers of Exciſe, when Occaſion ſhall require, or they may think fit to inſpect or take an Account of the Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard reſpectively, and of the Kinds, Sorts, and Quantities of each, in the Cuſtody or Poſſeſſion of all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard; and all and every ſuch Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall at all Times place and keep his, her, and their Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard reſpectively, diſtinct and ſeparate, according to their reſpective Claſs or Denomination, Sort or Kind, and in ſuch Manner that any Officer or Officers ſurveying the Mill or Manufactory may at all Times, with the Aſſiſtance of ſuch Maker and Makers, or a ſufficient Number of his, her, or their Servants, which Aſſiſtance they the ſaid Maker and Makers are hereby required on the Requeſt of ſuch

Papers, Paſteboard, &c. to be kept ſeparate according to their reſpective Claſſes, that the Officer may take an Account without removing the ſame.

Officer or Officers to give to the utmoſt of his, her, or their Power, correctly and without Difficulty take Account of the Number of Reams or Parcels of each Claſs or Denomination, Sort or Kind of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard reſpectively, and be able, without the Neceſſity of removing or diſturbing any of the Reams of ſuch Paper, to diſtinguiſh the Words, Matters, and Things directed to be printed, written, or ſtamped upon the Wrapper, Cover, or Label of each Ream of ſuch Paper; and if any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, or any other Perſon or Perſons whatſoever, ſhall oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in inſpecting or taking ſuch Account as aforeſaid, or ſhall at any Time refuſe or neglect, when required, to give to any Officer or Officers ſuch Aſſiſtance as aforeſaid, or ſhall at any Time neglect or refuſe to keep his, her, or their Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard in ſuch Manner as aforeſaid, or hide or conceal any Part thereof, all and every ſuch Maker or Makers, or Perſon or Perſons ſo offending, ſhall, for every ſuch Offence, ſeverally forfeit and loſe the Sum of One hundred Pounds.

Penalty on obſtructing Officer or refuſing him Aſſiſtance, 100l.

III. And be it further enacted, That from and after the ſaid Tenth Day of *October* it ſhall and may be lawful to and for any Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, to cut the Edges of ſuch Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, before the ſame is tied up in Reams or Parcels reſpectively in the Manner herein-after mentioned: Provided always, that if any Paper be divided with a Knife or other Inſtrument before ſuch Paper ſhall be tied up in Reams or Parcels, (except by cutting the Edges of ſuch Paper), each ſeparate Piece into which ſuch Paper ſhall be ſo divided ſhall be deemed a Sheet of the Ream into which it ſhall or is to be tied up; and that all and every Maker and Makers of Paper ſhall diſtinguiſh each and every Ream of ſuch divided Paper, by marking, writing, or printing, in large legible Characters and Words at Length on the Label thereof, herein-after mentioned, the Words "Cut Paper," and the Number of Pieces into which each original Sheet has been divided, and ſhall place and keep ſuch Paper ſeparate and apart from all uncut Paper, and from all Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard; and if any Maker or Makers of Paper ſhall neglect or refuſe to diſtinguiſh ſuch Paper ſo divided as aforeſaid by the Words "Cut Paper," and by the Number of Pieces into which each original Sheet has been divided as aforeſaid, being ſo marked, written, or printed thereon by him, her, or them reſpectively as aforeſaid, or ſhall neglect or refuſe to keep all ſuch Paper ſeparate and apart from all uncut Paper, and from all Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard, he, ſhe, or they ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Fifty Pounds.

The Edges of Paper, Paſteboard, &c. may be cut before tied up.

But if Paper be divided with a Knife, each Piece to be deemed a Sheet, and the Reams diſtinguiſhed on the Labels with the Words "Cut Paper," and kept ſeparate from the uncut.

Penalty, 50l.

IV. And be it further enacted, That all and every Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, in tying up any Ream or Parcel of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall make uſe of only one entire and unknotted String, and that ſuch String ſhall paſs over the Length and acroſs the Middle of each

Directions for tying up.

each Ream of Paper, ſo that the Knot formed by tying together the Two Ends of ſuch String ſhall be on the Middle of One of the Sides of ſuch Ream; and that ſuch String ſhall paſs over the Length, and Twice at equal Diſtances acroſs the Breadth of each Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſo that the Knot formed by tying together the Two Ends of ſuch String ſhall be in the Middle of One of ſuch Croſſings, and on One of the Sides of ſuch Parcel; and all and every Ream and Reams of Paper and Parcel and Parcels of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, which ſhall be found by any Officer or Officers of Exciſe tied up otherwiſe than as aforeſaid ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Reams or Parcels tied up contrary to Directions forfeited.

Makers to mark the Weight on the Label affixed to every Ream of Paper or Parcel of Paſteboard.

Penalty.

V. And be it further enacted, That all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall mark, write, or print, or cauſe to be marked, written, or printed in large and legible Characters upon the Label herein-after mentioned, affixed on every Ream of Paper, and upon every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, the Weight of ſuch Ream or Parcel reſpectively; and if any ſuch Maker or Makers of Paper ſhall refuſe or neglect to mark, write, or print, or cauſe to be marked, written, or printed as aforeſaid, on the Label of every Ream of Paper, and of every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, hereafter mentioned, the Weight of ſuch Ream or Parcel, or if any ſuch Ream of Paper, or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall at any Time on being re-weighed by any Officer or Officers of Exciſe, be found to weigh leſs or more than Five *per Cent.* under or over the Weight ſo marked, written, or printed on ſuch Ream or Parcel by ſuch Maker or Makers as aforeſaid, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Maker or Makers of ſuch Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall forfeit and loſe the Penalty of Fifty Pounds.

Directions for affixing a Label as ſoon as the Paper, &c. ſhall be tied up;

VI. And be it further enacted, That all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, ſhall, as ſoon as any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard, has been made and tied up, as is by Law in that Behalf directed, and before it is produced to the proper Officer of Exciſe to be weighed and ſtamped to denote the Charge of Duty, firmly and permanently fix or cauſe to be fixed with warm Paſte, made of Glue, Flour, and Water only, a Label made of a certain Kind of Paper called Tiſſue Paper, of at leaſt Four Inches ſquare, and of a different Colour from the Cover or Wrapper of the Ream, to and upon One of the Sides of the Cover or Wrapper of each and every Ream of Paper, and over the Knot formed by tying together the Two Ends of the String thereof; and ſhall firmly and permanently fix or cauſe to be fixed as aforeſaid, on each and every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Paſteboard, a Label made of the ſaid Paper called Tiſſue Paper aforeſaid, of at leaſt Nine Inches ſquare, over the Knot formed by tying together the Two Ends of the String thereof, and to and upon another large Piece of

of Paper of a different Colour placed on the Top or Bottom of such Parcel, and beneath such Knot, and between the String and outer Sheet of such Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively; and shall write or print, or cause to be written or printed, on each and every such Labels respectively, in distinct and legible Characters, immediately after the same has been so affixed as aforesaid, and has become perfectly dry, the progressive Number of the Ream or Parcel, and in Words at Length, the Class or Denomination and Sort or Kind of the Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, and if the Paper has been so divided as aforesaid, the Number of Pieces into which the original Sheet shall have been divided as aforesaid, and the Weight of such Ream or Parcel as aforesaid; and shall also write, print, or mark thereon the Number or Letter by which the Mill at which such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard has been manufactured, shall be distinguished by the Book or Paper delivered to such Maker or Makers and then in use as herein-before mentioned; and on which Label, when perfectly dry but not before, shall also be impressed by the Officer, after he has weighed such Paper, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, Part of the Stamp to denote the Charge of Duty, the other Part thereof being impressed upon the Wrapper of the Ream of Paper, or upon the larger Piece of Paper to which such Label is affixed, upon each Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard as aforesaid; and if any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, shall not, as soon as any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, has been made and tied up as is by Law in that Behalf directed, and before it is by him, her, or them produced to the proper Officer of Excise to be weighed and stamped to denote the Charge of Duty, firmly and permanently so fix or cause to be so fixed with warm Paste, made of Glue, Flour, and Water only, such Label as aforesaid to and upon One of the Sides of the Cover or Wrapper of each and every Ream of Paper, and over the Knot formed by tying together the Two Ends of the String thereof, or shall not firmly and permanently so fix or cause to be so fixed as aforesaid, on each and every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard, such Label as is before in that Behalf mentioned, over the Knot formed by tying together the Two Ends of the String thereof, and to and upon another larger Piece of Paper of a different Colour placed on the Top or Bottom of such Parcel, and beneath such Knot, and between the String and outer Sheet of such Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, or shall not write or print, or cause to be written or printed on such Labels respectively, immediately after the same shall have been so fixed and become perfectly dry as aforesaid, in distinct and legible Characters, the progressive Number of the Ream or Parcel, and in Words at Length, the Class or Denomination and Sort or Kind of the Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, of which such Ream or Parcel consists, and if such Paper has been so divided as aforesaid, the Number of Pieces into which the original Sheet shall have been divided as aforesaid, and the Weight of such Ream or Parcel, and also the Number or Letter by which the Mill at which such Paper, Millboard, Button Board, Button Paper, Glazed Paper,

and the Number of the Ream or Parcel, the Class, and other Particulars to be written thereon.

Makers neglecting to do so, to forfeit 200l.

Paper, Sheathing Paper, or Pafteboard, has been manufactured, ſhall be diſtinguiſhed as aforeſaid, every ſuch Maker and Makers reſpectively ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of Two hundred Pounds.

Makers on receiving Paper, &c. into their Premiſes, which has been made at any other Mill, or which has been returned, ſhall diſtinguiſh and keep the ſame ſeparate, on Penalty of 50l.

VII. And be it further enacted, That all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pafteboard, ſhall, when and ſo often as he, ſhe, or they ſhall receive or have delivered at or on his, her, or their entered Premiſes any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pafteboard, which has been made or charged with Duty at any other Mill or Manufactory, or which has been returned to him, her, or them, from any Cuſtomer or Cuſtomers, or other Perſon or Perſons, mark, write, or print on and diſtinguiſh every ſuch Ream or Parcel of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pafteboard reſpectively, with the Number or Letter by which the Mill is diſtinguiſhed as aforeſaid, and at which the ſame was manufactured, and from whence received, or with the Words "Returned Paper" reſpectively, as the Caſe may happen to be, and ſhall keep all ſuch Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard, ſeparate and apart from each other, and from all other Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard, on pain of forfeiting for each and every ſuch Offence the Sum of Fifty Pounds.

Entries ſhall be made at the Exciſe Office every Six Weeks of all the Paper, &c. charged within that Period, and ſtating other Particulars, to be verified on Oath.

VIII. And be it further enacted, That every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard, ſhall once in every Six Weeks make a true Entry in Writing at the Office of Exciſe within the Limits whereof ſuch Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard reſpectively ſhall be made, of all Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard, charged on ſuch Maker or Makers reſpectively within ſuch Period of Six Weeks, in which Entries the Number of Reams and Parcels of ſuch Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard reſpectively, ſeparated into and diſtinguiſhed by the different Claſſes, Denominations, Sorts, and Kinds of each, and the total Weight of each Day's Charge reſpectively, ſhall be inſerted and ſtated Day by Day as the ſame is or are ſtamped by the Officer, to denote the Charge of Duty, and ſuch Entries ſhall be verified upon Oath by the Makers of ſuch Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pafteboard reſpectively, or his, her, or their chief Workman or Servant employed in making the ſame; and ſuch Maker or Makers ſhall thereupon further make Oath that no other Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pafteboard reſpectively, than is mentioned therein, has been within ſuch Period of Six Weeks (except ſuch as may have been previouſly taken an Account of and charged with Duty) by him, her, or them removed, carried, or ſent, or cauſed, ſuffered, or known to be removed, carried, or ſent from his, her, or their Premiſes, (which Oaths the ſeveral Collectors or Superviſors of Exciſe are hereby reſpectively authorized to adminiſter), on pain of forfeiting for each and every Refuſal or Neglect to keep or make ſuch Entry or ſuch Oath as aforeſaid, the Sum of One hundred Pounds; provided that no ſuch Maker or Makers ſhall be obliged

Penalty, 100l.

to go further than the Market Town next to the Place where such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard respectively, shall have been made for the making of such Entries as aforesaid.

IX. Provided always, and be it further enacted, That if the Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, contained and inserted in such Entries, added to the uncharged Stock of such Maker or Makers respectively, shall at any Time from and after the Tenth Day of *October* be found to be less than Five *per Cent.* under and below the Account entered and kept of the Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard, which shall have been daily made, and of which an Account is so to be kept as aforesaid, it shall and may be lawful for the proper Officer or Officers of Excise to charge such Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper or Pasteboard respectively, with the Duties on such Deficiency of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively, as shall be below Five *per Cent.* as aforesaid, according to the Average Weight of the Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, so missing and uncharged.

If the Quantity contained in such Entries added to the uncharged Stock be Five per Cent. under the Account kept daily, the Deficiency to be charged with the Duty.

X. And whereas a certain Drawback or Allowance is by Law made and payable, on certain Terms and Conditions, of the Duty charged or chargeable on Glazed Paper and Press Papers, actually and *bonâ fide* used, employed, and consumed in the pressing of Woollen Cloths or Stuffs; be it further enacted, That such Drawback or Allowance as aforesaid shall not be made or paid, except for so much of such Papers as shall at the Time of making the Oath in that Behalf required of the Use and Employment of such Paper, have been produced to the Officer of Excise attending, on Forty-eight Hours Notice in Writing, specifying the Day, Hour, and Place for such Attendance and Quantity of such Paper, given to him for that Purpose by the Person claiming such Allowance, and which shall, after an Account taken of such Paper by the said Officer, have been burnt in his Presence.

Glazed Paper and Press Paper used in pressing Woollen Cloths shall be produced to the Officer, to obtain Drawback.

XI. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and sixteen, no Maker or Makers of Paper, or other Person or Persons, shall carry on the Trade or Business of a Stationer or Dealer in Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, at any Paper or Pasteboard Mill respectively, nor shall any Maker or Makers of Paper carry on the Business of a Stationer or Dealer in Paper, in or on any Premises within the Distance of Two Miles of any Mill or Manufactory for the making of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively, on pain of forfeiting for each and every such Offence respectively the Sum of Two hundred Pounds; and such Maker or Makers shall also forfeit and lose the Value of all the Paper by him, her, or them, made or manufactured during the Time of carrying on such Trade of a Stationer or Dealer as aforesaid.

Makers not to carry on the Business of a Stationer at any Mill, or within Two Miles thereof.

Penalty.

XII. And whereas by an Act passed in the Thirty-fourth Year of the Reign of His present Majesty, intituled *An Act for repealing the Duties on Paper,* 34 G. 3. c. 20.

Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, and for granting other Duties in lieu thereof, a Drawback of the Duties upon Paper is allowed to the Universities of *Oxford* and *Cambridge*, and to the King's Printers in *England* and *Scotland* respectively, upon all Paper used in the printing of Bibles, Testaments, Psalm Books, Books of Common Prayer of the Church of *England*, the Book commonly called or known in *Scotland* by the Name of *The Confession of Faith*, or *The Larger or Shorter Catechism of the Church of Scotland*, upon certain Conditions, and upon taking and subscribing an Oath as therein prescribed, which Oath is to be taken by the Chief Manager of the Press in the Universities, and by the King's Printers in *England* and *Scotland* respectively: And whereas Doubts have arisen whether the Oath prescribed by the said Act is to be taken and subscribed by all and every Patentee of the said Offices of King's Printer respectively; be it therefore enacted, That the Oath of the acting Patentee of the Offices of King's Printer in *England* or *Scotland* respectively shall be deemed sufficient, within the true Meaning of the said recited Act, for all the Purposes of the said recited Act.

Oath of the acting Patentee of the Office of King's Printer sufficient, under recited Act.

XIII. And whereas it is by the said Act made in the Forty-second Year of the Reign of His present Majesty enacted, that no Pasteboard shall be made in *Great Britain* of or from any Material or Materials whatever, save and except Paper which shall have been charged with the full Duties of Excise payable thereon, and which shall not have been written or printed on, or previously used for any Purpose whatever; and that before any Maker or Makers of Pasteboard shall begin to make any Paper into Pasteboard he, she, or they shall produce to the proper Officer or Officers of Excise all such Paper as shall by him, her, or them be intended to be made into Pasteboard in the original Covers or Wrappers in which the same was charged, and having the Excise Duty Stamp fair and legible on each Ream thereof, and shall take the said Covers or Wrappers from the said Paper in the Presence of such Officer, who shall thereupon take Account of such Paper, and of the Quantity and Weight thereof, and shall destroy the Duty Stamp on each and every of the said Covers or Wrappers; and to the Intent that such Officer may be enabled to attend and examine and take Account of such Paper, every and all such Maker or Makers of Pasteboard shall give to the proper Officer of Excise Twenty-four Hours Notice in Writing of his Intention to produce such Paper, and shall specify in such Notice the true Quantity of Paper intended to be produced, and the Day and Hour when he intends so to produce the same: And whereas it is expedient to confine the said recited Provisions to Makers of Pasteboard, not being Makers or concerned or interested in the Trade or Business of a Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and sixteen, the said recited Provisions shall extend and apply to such Maker or Makers only of Pasteboard as is not nor are or shall be a Maker or Makers or concerned or interested in the Trade or Business of a Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper; and it shall and may be lawful for all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper, to make, at his, her, or their entered Paper Mill any Pasteboard, subject and liable to the Payment of the Duties respectively herein-after mentioned, according to the Quality thereof, from or with Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing

42 G. 3. c. 94.

Provision of recited Act respecting the Materials from which Pasteboard is to be made, to apply only to Makers of Pasteboard.

Makers of Paper, &c. may make Pasteboard at their Mills subject to the Duties after mentioned.

Sheathing Paper made by him, her, or them at such Mill, before the same shall have been charged with the Duty imposed on such Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper respectively, any Thing in any other Act or Acts to the contrary thereof notwithstanding.

Duty on Pasteboard imported from Ireland repealed.

XIV. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and sixteen, the Duty of Excise payable upon Pasteboard imported from *Ireland* into *Great Britain*, shall be and the same is hereby repealed, save and except as to any Arrears thereof; and that there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Duties of Excise herein-after mentioned; that is to say, for every One Hundred Weight of all Pasteboard which shall be made in *Great Britain* or made in *Ireland*, and imported from thence into *Great Britain*, from Paper wholly of the Second Class or Denomination, Fourteen Shillings, and so in Proportion for any greater or lesser Quantity; for every One Hundred Weight of all Pasteboard, which shall be made in *Great Britain* or made in *Ireland*, and imported from thence into *Great Britain* wholly or in Part, from any Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper, other than Paper of the Second Class or Denomination, One Pound Eight Shillings, and so in Proportion for any greater or lesser Quantity; which said Duties respectively shall be paid by the Makers of such Pasteboard.

Duties on Pasteboard.

Allowance to be made to Makers of Pasteboard from Paper which has paid the Duty.

XV. And be it further enacted, That from and after the Tenth Day of *October* there shall be paid and allowed to all and every Maker and Makers of Pasteboard, not being a Maker or Makers or interested or concerned in the Trade or Business of a Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper, who shall make any Pasteboard, and be charged with the aforesaid Duties thereon respectively, from or with Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper, for which the Duties shall have been charged and paid thereon respectively, and which shall have been produced and taken account of by the Officer as aforesaid before the making thereof into such Pasteboard, so much of the Duties charged and paid in respect of such Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper respectively, as shall be equal to and not more than the Amount of the Duty charged and paid by such Maker or Makers of such Pasteboard, upon Oath being first made by such Maker or Makers or his, her, or their Principal Workman, engaged in the said Manufactory, which Oath the several Collectors and Supervisors of Excise are hereby respectively authorized to administer, that such Pasteboard has been wholly made from such Duty-paid Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper respectively, so previously produced to and taken account of by the Officer as aforesaid.

Drawbacks on Pasteboard repealed, and in lieu thereof the Drawbacks herein mentioned to be paid.

XVI. And be it further enacted, That from and after the Tenth Day of *October* the Drawback payable upon the Exportation of Pasteboard shall be and the same is hereby repealed, save and except as to all Arrears thereof, and that there shall be in lieu of the Drawback on Pasteboard hereby repealed be allowed the following Drawbacks; for every One Hundred Weight of all Pasteboard which shall be made in *Great Britain* from Paper, or made in *Ireland* and imported from thence into *Great Britain*, wholly of the Second Class or Denomination, and for which all the Duties imposed

impoſed for or in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts, Fourteen Shillings, and ſo in Proportion for any greater or leſſer Quantity; for every One Hundred Weight of all Paſteboard which ſhall be made in *Great Britain*, or made in *Ireland* and imported from thence into *Great Britain*, wholly or in part from any Paper, Millboard, Button Board, Button Paper, Glazed Paper, or Sheathing Paper, other than Paper of the Second Claſs or Denomination, and for which all the Duties impoſed for or in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts, One Pound Eight Shillings, and ſo in Proportion for any greater or leſſer Quantity.

Duties to be under the Management of the Commiſſioners of Exciſe.

XVII. 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 *Scotland* ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties and Drawbacks on Paſteboard how to be levied and paid.

XVIII. And be it further enacted, That the ſaid ſeveral Duties of Exciſe, and the ſaid ſeveral Drawbacks of the Duties of Exciſe upon Paſteboard, ſhall and may be reſpectively raiſed, levied, collected, anſwered, paid, recovered, adjudged, and mitigated in ſuch and the like Manner, and in or by any or either of the general or ſpecial Means, Ways, or Methods, by which the former Duties and Drawbacks of Exciſe reſpectively upon Goods, Wares, Merchandize, Matters, and Things of the ſame Sorts or Kinds reſpectively were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, and mitigated; and all Paſteboard and ſuch Duties and Drawbacks reſpectively therein, ſhall be and the ſame is and are hereby made ſubject to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, and to all and every the Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Goods, Wares, or Merchandize reſpectively, were ſubject or liable by any Act or Acts of Parliament in force immediately before the paſſing of this Act, relating to the Duties of Exciſe; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force immediately before the paſſing of this Act, made for ſecuring the Revenue of Exciſe, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of the ſeveral Duties of Exciſe, and Drawbacks of Duties of Exciſe, hereby charged and allowed, in as full and ample Manner to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Makers to place their uncharged Stock yearly in ſuch Manner as to enable the

XIX. And be it further enacted, That for the Purpoſe of enabling the proper Officer or Officers of Exciſe to make an annual Balance of the whole Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Paſteboard reſpectively, made by any Maker or Makers of Paper in the preceding Year, and of the Quantity thereof reſpectively charged with Duty, every ſuch Maker or Makers ſhall, on the

Fifth Day of *July* in each Year, or at such Time or Times as any such Maker or Makers shall decline or leave off Business, or assign or transfer such Business to any other Person or Persons not being a Partner with such Maker or Makers, on Notice being for that Purpose given by the proper Officer or Officers of Excise to such Maker or Makers, Seven Days at the least before such Account as is herein-after mentioned shall be taken, and such Balance made, lay and place the Whole of his, her, or their uncharged Stock and loose Paper reduced into Reams and odd Quires as first herein-before mentioned, and Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard, in Dozens and odd Sheets, in such Manner or Order that the same may be conveniently numbered, weighed, or otherwise taken Account of by such Officer or Officers of Excise; and all and every such Maker or Makers shall and are hereby required, with his, her, or their Servants or Workmen, to give all needful and requisite Aid and Assistance to such Officer or Officers in numbering, weighing, or otherwise taking Account of such uncharged or loose Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively, as by such Officer or Officers may be found necessary for making such Balance as aforesaid; and that such Account of the Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard respectively, and of the Kinds, Sorts, and Quantities of each in the Custody or Possession of all and every such Maker or Makers as aforesaid, shall, upon such Notice as aforesaid, be first taken Account of by such Officer or Officers as aforesaid, on the Tenth Day of *October* One thousand eight hundred and sixteen; and if any such Maker or Makers, or any other Person or Persons whatsoever, shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in taking such Account as aforesaid, or shall refuse or neglect to lay, place, and keep his Quantity of uncharged or loose Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard in such Manner or Order as aforesaid, or shall refuse or neglect, when thereto required, to give to any such Officer or Officers such Aid or Assistance, or shall hide or conceal any such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, from the Sight and Inspection of such Officer or Officers, or shall use any Art, Means, or Contrivance, to prevent any such Officer or Officers from taking a just and true Account thereof, every such Maker or Makers shall, for each and every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Excise Officers to make an annual Balance of the Quantity of Paper, &c. made and charged with Duty.

Penalty on obstructing Officer, 200l.

XX. And whereas by an Act made in the Thirty-fourth Year of the Reign of His present Majesty, intituled *An Act for repealing the Duties on Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, and for granting other Duties in lieu thereof;* all and every Stationer and Stationers, or Dealer and Dealers in Paper, are respectively required, upon opening any Ream or Bundle of Paper, forthwith to destroy or cause to be destroyed the Wrapper or Cover in which such Paper was inclosed: And whereas by reason of the Stamp or Impression directed by this Act being put upon a Label only, it is not requisite for Security of the Duty on Paper to destroy the Wrapper or Cover in which any such Paper was inclosed; be it therefore enacted, That from and after the Tenth Day of *October*, so much of the said Act as is lastly herein-before recited shall be and the same is hereby repealed, save and except as to any Fine, Penalty, or Forfeiture,

So much of 34 G. 3. c. 20. as requires the destroying of Wrappers on opening Bundles, repealed.

Forfeiture, Fines, Penalties, or Forfeitures, incurred by any Perſon or Perſons whatſoever in reſpect thereof, or relating thereto, before or on the Day laſt aforeſaid.

Recovery and Application of Penalties.

XXI. 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.

Duties to be carried to the Conſolidated Fund.

XXII. And be it further enacted, That all Monies ariſing by the Duties by this Act impoſed, the neceſſary Charges of raiſing and accounting for the ſame excepted, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and the ſaid Money, ſo paid into the Receipt of the Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Perſons taking falſe Oaths puniſhed for Perjury.

XXIII. And be it further enacted, That any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath in any of the Caſes in which an Oath is required to be taken by virtue of this Act, or any other Act or Acts of Parliament in force immediately before the paſſing of this Act, in order to obtain any Drawback or Allowance by this Act granted, ſhall be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Act may be altered this Seſſion.

XXIV. And be it further enacted, That this Act or any of the Proviſions thereof may be altered, varied, or repealed, by any Act or Acts to be paſſed in this Seſſion of Parliament.

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