ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. CVIII.

An Act to repeal certain Drawbacks and Countervailing Duties of Exciſe on Beer and Malt; to alter the Drawbacks on Plate Glaſs, and to prevent Frauds therein. [1ſt *July* 1816.]

WHEREAS by an Act made in the Forty-third Year of the Reign of His preſent Majeſty, intituled *An Act for granting to His* 43 G. 3. c. 81.
Majeſty until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Exciſe in Great Britain, a Drawback is granted and allowed of Four Shillings and Eleven-pence, for every Barrel of Strong Beer or Ale brewed or made in *Great Britain*, above Eighteen Shillings the Barrel excluſive of the Duty, and not being Two-penny Ale, mentioned and deſcribed in the Seventh Article of the Treaty of Union with *Scotland*, which ſhall be duly exported to Foreign Parts as Merchandize, and which ſhall be proved to have been brewed after the Fifth Day of *July* One thouſand eight hundred and three: And whereas ſeveral of the Duties impoſed by the ſaid Act were by ſubſequent Acts continued until the Fifth Day of *July* One thouſand eight hundred and ſixteen, and ſeveral of ſuch Duties have been and are further continued, but the Duty on Malt thereby impoſed will ceaſe and expire on the Fifth Day of *July* One thouſand eight hundred and ſixteen, and Doubts may ariſe whether by the Continuance of ſuch Duties as aforeſaid, the ſaid Draw-

back in reſpect of the Exportation of Beer is alſo continued; for the Prevention and Removal of ſuch Doubts, be it declared and 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 the ſaid Drawback in reſpect of the Exportation of Beer does and ſhall wholly ceaſe and expire on the Fifth Day of *July* One thouſand eight hundred and ſixteen, and ſhall be no longer paid or payable, any Thing in any other Act or Acts of Parliament in the preſent or any other Seſſion of Parliament, to the contrary notwithſtanding.

Drawback under recited Act to ceaſe.

II. And whereas by the ſaid recited Act, a Countervailing Duty of Exciſe of Four Shillings and Eleven-pence is impoſed for every Barrel conſiſting of Thirty-ſix Gallons *Engliſh* Beer Meaſure, of *Iriſh* Beer, Ale, or Mum, which ſhall be imported into *Great Britain*, directly from *Ireland*, and the ſaid Duty has been ſince continued and is now in force: And whereas by a certain other Act made in the Fiftieth Year of the Reign aforeſaid, intituled *An Act for allowing the Exportation of* Britiſh *and* Iriſh-*made Malt from One Part of the United Kingdom to the other*, a Countervailing Duty of Exciſe of Four Shillings and Four-pence is impoſed for every Buſhel of Malt unground made in *Ireland* and imported directly from thence into that Part of *Great Britain* called *England*; and another Countervailing Duty of Exciſe of Three Shillings and Eight-pence and Ten Twentieths of a Farthing is alſo by the ſaid laſt mentioned Act impoſed for every Buſhel of ſuch Malt made in *Ireland* and imported directly from thence into that Part of *Great Britain* called *Scotland*; and by the ſaid laſt mentioned Act a Drawback of Four Shillings and Four-pence is allowed for every Buſhel of Malt made in that Part of *Great Britain* called *England*, for which all the Duties impoſed for or in reſpect thereof ſhall have been fully paid and exported from thence to *Ireland* unground; and another Drawback of Three Shillings and Eight-pence and Ten Twentieths of a Farthing is allowed for every Buſhel of Malt made from Barley or any other Corn or Grain except Beer or Bigg in that Part of *Great Britain* called *Scotland*, for which all the Duties impoſed for or in reſpect thereof ſhall have been paid and exported from thence to *Ireland* unground: And whereas in conſequence of the Ceſſation of the Duty of Exciſe upon Malt made in *Great Britain*, impoſed by the ſaid Act made in the Forty-third Year of the Reign aforeſaid, it is expedient to repeal the ſaid Countervailing Duty impoſed by the ſaid Act of the Forty-third Year of the Reign aforeſaid, impoſed on *Iriſh* Beer, Ale, or Mum imported into *Great Britain*, and alſo Two Shillings *per* Buſhel of the ſaid ſeveral Countervailing Duties reſpectively impoſed by the ſaid Act of the Fiftieth Year of the Reign aforeſaid, on Malt imported into *England* or *Scotland* reſpectively from *Ireland*, and Two Shillings *per* Buſhel of the Drawbacks reſpectively granted and allowed by the laſt mentioned Act, in reſpect of Malt exported from *England* or *Scotland* reſpectively to *Ireland*; be it therefore enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, the ſaid Countervailing Duty impoſed by the ſaid Act of the Forty-third Year of the Reign aforeſaid, impoſed on *Iriſh* Beer, Ale, or Mum imported into *Great Britain*, and alſo Two Shillings *per* Buſhel of the ſaid Countervailing Duties reſpectively

50 G. 3. c. 34.

Countervailing Duty on Iriſh Beer imported into Great Britain impoſed by

tively imposed by the said Act of the Fiftieth Year of the Reign aforesaid, on Malt imported into *England* or *Scotland* respectively from *Ireland*, and Two Shillings *per* Bushel of the said Drawbacks respectively granted and allowed by the last mentioned Act in respect of Malt exported from *England* or *Scotland* respectively to *Ireland*, shall be and the same is and are hereby respectively repealed, save and except in all Cases relating to the recovering, allowing, or paying any Arrears thereof respectively, which may at that Time remain unpaid, or to any Fine, Penalty or Forfeiture, Fines, Penalties, or Forfeitures relating thereto respectively, which shall have been incurred at any Time before or on the said Fifth Day of *July* One One thousand eight hundred and sixteen.

43 G. 3. c. 81. and the Countervailing Duties imposed by 50 G. 3. c. 34. on Malt, and also the Drawbacks, repealed, except Arrears.

III. And whereas Drawbacks of Excise are payable by Law amounting to Six Shillings and Sixpence Halfpenny for every Square Foot superficial Measure of Plate Glass made in *Great Britain*, from Materials or Metal or other Preparations for which the Duties imposed in respect thereof shall have been paid, and duly exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity: And whereas it is expedient to limit the Payment of such Drawbacks on Plate Glass, to such Plate Glass only as shall be ground and polished and of a certain Size and Thickness; be it therefore enacted, That no Drawback shall be allowed or paid for or in respect of the Exportation of any Ground or Polished Plate Glass made in *Great Britain*, unless such Ground and Polished Plate Glass be exported in rectangular Plates of the Size of Six Inches in Length by Four Inches in Breadth at the least, and of the Thickness throughout of One Eighth of an Inch at the least, and unless each and every Plate of such Ground and Polished Plate Glass be free from Stains and Blisters, and be perfect and fit for immediate Use, as and for Ground and Polished Plate Glass; and that if any Person or Persons shall pack or ship for Exportation on Drawback, any Plate or Plates of Plate Glass as and for Ground and Polished Plate Glass made in *Great Britain* which is not Plate Glass, or has not been ground and polished, or which shall be Foreign Glass, or of less Dimension or Thickness throughout than aforesaid, or shall be stained, or blistered, or imperfect, or not immediately fit for Use as and for Ground and Polished Plate Glass, or any other Sort of Glass with or amongst any Ground and Polished Plate Glass, the same, together with the Package in which such Plate or Plates may be contained, and all the Glass therein shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons so offending shall forfeit and lose for each and every such Case or Package the Sum of One hundred Pounds.

No Drawbacks to be allowed on the Exportation of Ground or Polished Glass, unless exported in rectangular Plates of a certain Size and Thickness, &c.

Penalty for shipping contrary hereto.

IV. And be it further enacted, That in lieu of the Drawbacks aforesaid, and of all other Drawbacks of Excise, there shall be paid and allowed for every Hundred Weight of Unground or Unpolished Plate Glass made in *Great Britain*, in respect of which the full Duties imposed on Plate Glass shall have been paid, and which shall be duly exported in rectangular Plates of perfect merchantable Glass, and of the Dimensions of Six Inches in Length and Four Inches in Breadth at the least, and of the Thickness of One Quarter of an Inch and not more than Half an Inch, the Sum of Four Pounds Eighteen Shillings only, and so in Proportion for any greater or less Quantity; and that if any Person or Persons shall pack or ship for Exportation

In lieu of the Drawbacks now payable, there shall be paid for Unground or Unpolished Plate Glass exported in rectangular Plates of certain Dimensions, the

Drawbacks herein mentioned. Penalty for shipping Unground and Unpolished Glass contrary hereto.

tion on Drawback any Unground or Unpolished Plate Glass of less or greater Dimensions in Thickness, or of less Dimensions in Size than as last aforesaid, or any foul, imperfect, or unmerchantable Unground or Unpolished Plate Glass, or shall pack or ship any Unground or Unpolished Plate Glass in any Case or other Package with or amongst any other Kind or Sort of Glass, the same, together with the Package in which any such Glass shall be contained, and all the Glass therein, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons so offending shall forfeit and lose for each and every such Case or Package the Sum of One hundred Pounds.

Makers of Plate Glass may break in Pieces any Number of Plates of Unground and Unpolished Glass in the Presence of the Supervisor, &c. of the District, and shall be allowed after the Rate of 4l. 18s. for every Cwt.

V. And be it further enacted, That it shall and may be lawful to and for any Maker or Makers of Plate Glass in the Presence of the Supervisor or Surveyor and Surveying Officer of the District in which his, her, or their Glass House shall be situated, to break to pieces to the Satisfaction of such Supervisor or Surveyor and other Officer, so that the same be thereby rendered wholly useless, except for being remelted, any Number of Plates of Unground and Unpolished Plate Glass, provided the same shall be so broken after the same shall have come from the Kiln and been annealed, and before being removed from the Glass House where it shall have been annealed into any Warehouse, and so as each and every of such Plates be respectively good and merchantable Plate Glass, and of the original Size in which the same were made, and not less than Six Inches in Length and Four Inches in Breadth, and a Quarter of an Inch or more than Half an Inch in Thickness, and shall thereupon be allowed out of the Duties growing and becoming due and payable from such Maker or Makers respectively for Plate Glass, after the Rate of Four Pounds Eighteen Shillings for every Hundred Weight of such Glass so broken in Pieces, and so in Proportion for a greater or less Quantity: Provided also, that such Maker or Makers respectively shall give Six Days previous Notice in Writing to such Supervisor, Surveyor, or Officer, of his Desire and Intention so to break such Glass, and specify therein the Number of Plates and Weight of such Glass, and the Day and Hour when the same shall be so broken, and shall during such Six Days lay, place, and keep the same, so that the Supervisor, Surveyor, or other Officer, shall be able readily and correctly to take an Account thereof, and shall permit such Supervisor, Surveyor, or other Officer, to take any One of such Plates before being broken, or any Part of any of such Plates after being broken, by way of Sample, he or they paying for the same at the Rate of Two-pence *per* Pound; and shall keep and use true and correct Scales and Weights for weighing the same, and aid and assist by his Servant and Workman such Supervisor or Surveyor and other Officer in weighing and taking Account thereof; and if any such Maker or Makers shall obstruct such Supervisor, Surveyor, or other Officer therein, or produce for being weighed any Plate or Plates of Glass other than as aforesaid, or on the Materials of which the Duty shall not have been charged, or which shall have been made or manufactured from foul, bad, or unmerchantable Metal or Glass, or from any Part of the Glass required by Law to be left in the Bottom of any Pot or Pots, or keep, produce, or use any false Scales or Weights for the weighing of any such Glass as aforesaid, or use, or cause or suffer to be used, any Art, Means, or Contrivance, to deceive or prevent such Supervisors, Surveyor or other

Conditions.

Penalty on obstructing Officers.

Officer taking an Account of or weighing ſuch Glaſs, from taking a true Account thereof, or by which His Majeſty may be defrauded, ſuch Maker or Makers ſhall for each and every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds.

No Crown Glaſs, &c. to be made of greater Thickneſs than herein mentioned.

VI. And be it further enacted, That no Crown Glaſs, or German Sheet Glaſs, or Broad or Spread Window Glaſs, ſhall be made in the United Kingdom of greater Thickneſs in the Foot, ſuperficial and excluſive of the Centre or Bullion and Selvage or Rim thereof, than One-ninth Part of an Inch, except the Metal or Glaſs ſhall, before the ſame or any Part thereof be begun to be manufactured into Wares, be declared by the Maker thereof, by Notice in Writing to be delivered by him, her, or them to the proper Officer of Exciſe, to be made for Plate Glaſs, and the Duty impoſed upon Plate Glaſs be charged thereon; and that if any ſuch Glaſs reſpectively, except as aforeſaid, ſhall be made of any greater Thickneſs than One-ninth Part of an Inch, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Drawbacks on Plate Glaſs how to be paid.

VII. And be it further enacted, That the ſaid ſeveral Drawbacks on Plate Glaſs by this Act allowed and granted ſhall and may be reſpectively paid and allowed 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 Drawbacks of Duties of Exciſe reſpectively upon Goods, Wares, Merchandize, or Commodities of the ſame Sorts or Kinds reſpectively, are or may be paid or allowed except ſo far as the ſame are altered by this Act, and the Goods, Wares, Merchandize, or Commodities, ſo by this Act reſpectively entitled to Drawbacks of Duties of Exciſe, ſhall be and the ſame are hereby made ſubject to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which Goods, Wares, Merchandize, or Commodities in general, and alſo to all and every the Special Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Goods, Wares, Merchandize, or Commodities reſpectively were ſubject and liable except as aforeſaid, 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 and 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 Drawbacks of Duties of Exciſe on Plate Glaſs, hereby allowed and granted, in as full and ample a Manner to all Intents and Purpoſes whatever, except as aforeſaid, 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.

Penalties for Offences againſt the Laws of Exciſe to extend to the Drawbacks of Duties on Plate Glaſs.

Recovery and Application of Penalties.

VIII. 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,

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.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1816.