ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. CX.

An Act for the further Regulation of the Trades of Tanners and Curriers. [1ſt *July* 1816.]

WHEREAS it is expedient to repeal the ſeveral Drawbacks of Exciſe, payable by Law upon the Exportation of Hides and Skins, tanned, tawed, or dreſſed in *Great Britain*, and Leather made or manufactured into Goods or Wares in *Great Britain*, from *Great Britain* to Foreign Parts, as Merchandize, and to grant and allow other Drawbacks of Exciſe in lieu thereof; 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, the ſeveral Drawbacks of Exciſe now payable by Law, upon the Exportation of Hides and Skins tanned, tawed, or dreſſed in *Great Britain*, and of Leather made or manufactured into Goods or Wares in *Great Britain*, from *Great Britain* to Foreign Parts, as Merchandize, ſhall be and the ſame are hereby repealed; ſave and except in all Caſes relating to the allowing or paying any Arrears thereof reſpectively which may at that Time remain unpaid, or to any Fine,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 paſſing of this Act.

Drawbacks now payable on dreſſed Hides and Leather repealed,

except Arrears.

II. And be it further enacted, That in lieu and inſtead of the Drawbacks of Exciſe hereby repealed, there ſhall be allowed and granted the following Drawbacks; (that is to ſay),

In lieu thereof the following

For all Hides and Kips, and Calf Skins, Sheep and Lamb Skins, and Seal Skins, Hog Skins and Dog Skins, tanned or tawed in *Great Britain*, and duly marked; and alſo for all ſuch Hides and Skins as ſhall be cut in Pieces, for which the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported from *Great Britain* to Foreign Parts as Merchandize:

Drawbacks to be paid.

For every Pound Weight Avoirdupoiſe of Leather tanned in *Great Britain*, and chargeable by Law to pay a Duty by Weight, for which the Duties impoſed in reſpect thereof ſhall have been paid, and duly exported from *Great Britain* as Merchandize to Foreign Parts, Two-pence Half-penny:

For all Hides and Calf Skins, Sheep and Lamb Skins, Hog and Seal Skins, tanned in *Great Britain*, and afterwards curried and duly marked, and alſo for all ſuch Hides and Skins ſo curried, as ſhall be cut in Pieces, for which the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported from *Great Britain* to Foreign Parts as Merchandize, Four-pence:

For every Pound Weight Avoirdupoiſe of Goat Skins tanned with Shumach, in *Great Britain*, and for every Pound Weight Avoirdupoiſe of Sheep Skins, tanned in *Great Britain*, for Roans, being after the Nature of Spaniſh Leather, and exported as Merchandize to Foreign Parts, Eight-pence:

For every Pound Weight Avoirdupoiſe of Boots and Shoes made in *Great Britain* of tanned Leather, and exported from *Great Britain* as Merchandize to Parts beyond the Seas, other than *Ireland*, Sixpence:

For every Pound Weight Avoirdupoiſe of Gloves or other Manufactures made in *Great Britain* of any Kind of tanned, tawed, or curried Leather, chargeable by Law to pay a Duty by Weight, for which the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported from *Great Britain* as Merchandize to Foreign Parts, Sixpence:

For every Pound Weight Avoirdupoiſe of Boots or Shoes made in *Great Britain*, the Upper Leathers, Vamps, and Boot Legs of which are made of Morocco Leather, Spaniſh Leather, or Kid Skins, for which the Duties in reſpect thereof ſhall have been paid, and which ſhall be duly exported from *Great Britain* to Foreign Parts as Merchandize, Eight-pence:

For every Pound Weight Avoirdupoiſe of all Sheep and Lamb Skins dreſſed in Oil in *Great Britain*, for which the Duties impoſed in reſpect thereof ſhall have been paid, and duly exported from *Great Britain* as Merchandize to Foreign Parts, Sixpence:

For every Pound Weight of all Buck, Deer, and Elk Skins dreſſed in Oil in *Great Britain*, for which the Duties impoſed in reſpect thereof ſhall have been paid, and duly exported from *Great Britain* as Merchandize to Foreign Parts, One Shilling:

For every Pound Weight of all other Skins, except Sheep and Lamb, Buck, Deer, and Elk Skins, and of all Hides dreſſed in Oil in *Great Britain*, and duly marked, for which the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be exported from *Great Britain* as Merchandize to Foreign Parts, Sixpence:

For every Pound Weight Avoirdupoiſe of all Buck, Deer, and Elk Skins dreſſed in *Great Britain*, and made into Goods and Wares other than Gloves, for which the Duties impoſed in reſpect thereof ſhall have been paid, and duly exported from *Great Britain* as Merchandize, One Shilling and Three-pence:

For every Pound Weight Avoirdupoiſe of all Gloves made of Leather dreſſed in Oil in *Great Britain*, for which the Duties impoſed in reſpect thereof ſhall have been paid, and duly exported from *Great Britain* as Merchandize to Foreign Parts, One Shilling and Sixpence:

For every Pound Weight Avoirdupoiſe of all Sheep and Lamb Skins dreſſed in Oil in *Great Britain*, and made into Goods and Wares (other

than Gloves), for which the Duties impoſed in reſpect thereof ſhall have been paid, and duly exported from *Great Britain* as Merchandize, Nine-pence.

Drawbacks ſubject to the Regulations herein mentioned.

III. And be it further enacted, That the ſaid ſeveral Drawbacks 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 former Drawbacks hereby repealed, or the Drawbacks of Duties of Exciſe reſpectively, upon Goods, Wares, Merchandize, or Commodities of the ſame Sorts or Kinds reſpectively, were or might 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 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.

9 A. c. 11.

IV. And whereas by an Act made in the Ninth Year of the Reign of Her Majeſty Queen *Anne*, intituled *An Act for laying certain Duties upon Hides and Skins tanned, tawed, or dreſſed, and upon Vellum and Parchment, for the Term of Thirty-two Years, for proſecuting the War and other Her Majeſty's moſt neceſſary Occaſions*, and which Act was afterwards made perpetual, it is enacted, that if any Tanner or other Perſon or Perſons ſhall, from and after the ſaid Twenty-fourth Day of *June* One thouſand ſeven hundred and eleven, ſhave or cauſe to be ſhaved any Hide or Calf Skin whatſoever before the ſame be thoroughly tanned, whereby ſuch Hide or Skin ſhall be impaired, and Her Majeſty's Duty thereby diminiſhed, every ſuch Hide or Skin, or the Value thereof, ſhall be forfeited, One Moiety to the Queen, and the other Moiety to him or them that will inform or ſue for the ſame: And whereas it is expedient to repeal the ſaid recited Proviſion of the ſaid Act; be it therefore enacted, That from and after the paſſing of this Act, the ſame ſhall be and is hereby repealed, ſave and except as to the Recovery of any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, incurred in any Reſpect relating thereto before or upon that Day; and that from and after the paſſing of this Act it ſhall and may be lawful for any entered Tanner or Tanners to take out of the Wooze and ſhave any Hide or Skin, or to cut and ſeparate therefrom the thin

Proviſion in recited Act prohibiting the Shaving of Hides repealed.

Tanners may take out of the Wooze and ſhave Hides, &c.

Notice to be given to the proper Officer.

thin Parts thereof: Provided always, that every ſuch Tanner or Tanners ſhall give Six Days previous Notice in Writing to the Officer of Exciſe under whoſe Survey he, ſhe, or they ſhall then be, of his Intention or Deſire ſo to do, ſpecifying in ſuch Notice the Day and Hour when he, ſhe, or they will take any ſuch Hides or Skins out of the Wooze, and the Number of ſuch Hides or Skins reſpectively to be taken out, and whether the ſame are to be ſo taken out for the Purpoſe of being ſhaved, or for the thin Parts to be cut off and ſeparated as aforeſaid; and if any Tanner or Tanners ſhall take any Hides or Skins, or Parts or Pieces of Hides or Skins out of the Wooze for either of the Purpoſes aforeſaid reſpectively, or for any other Purpoſe, except by ſhifting the ſame into other Wooze in the ſame entered Premiſes, or ſhall remove or conceal any Hide or Skin, or any Piece or Part thereof, not being the ſhaving thereof, from the Sight or View of the Officer, ſo that the Duties payable thereon ſhall not be duly charged, accounted for, and paid, the Tanner or Tanners reſpectively ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Penalty on Tanners removing or concealing Hides from the View of the Officer, 200l.

Curriers uſing Sumack in currying Hides, &c. except for colouring Leather, Penalty, 100l.

V. And be it further enacted, That it ſhall not be lawful for any Currier or Curriers, or other Perſon or Perſons not being an entered Tanner, to uſe Sumack in or about the currying of any Hide or Skin, or in the Preparation or Dreſſing of any Leather, except only for the Purpoſe of colouring ſuch Leather, upon pain of forfeiting for each and every ſuch Offence the Sum of One hundred Pounds.

Hides taken out of the Wooze to be hung up ſeparate from others till an Account is taken,

Penalty, 100l.

VI. And be it further enacted, That all and every Tanner, Tawer, or Dreſſer of Hides or Skins, or Pieces or Parts of Hides or Skins, ſhall hang up ſuch Hides or Skins, or Parts or Pieces of Hides or Skins, which he, ſhe, or they ſhall take out of the Wooze for that Purpoſe, ſeparate and apart from all Hides or Skins, and Pieces or Parts of Hides or Skins, hung up to dry, or taken out of the Wooze for that Purpoſe, on any former Day, and ſhall keep and continue the ſame, and every of them, ſo ſeparate and apart, until the Surveying Officer ſhall have taken an Account thereof; and if any ſuch Tanner, Tawer, or Dreſſer ſhall refuſe or neglect ſo to do, he, ſhe, or they ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

Recovery and Application of Penalties.

VII. 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.

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