ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. XLIV.

An Act to repeal the Duties, Allowances, and Drawbacks of Exciſe, on Hard Soap made in *Great Britain*, and imported from *Ireland*; and to grant other Duties, Allowances, and Drawbacks in lieu thereof.

[31ſt *May* 1816.]

WHEREAS it is expedient that the Duties, Allowances, and Drawbacks of Exciſe, now payable in reſpect of Hard Soap made in *Great Britain*, and of *Iriſh* Hard Soap imported from *Ireland* into *Great Britain*, ſhould be repealed, and that other Duties ſhould be impoſed, and other Allowances and Drawbacks granted in lieu thereof; be it therefore enacted by the King's moſt Excellent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, all and ſingular the Duties, Allowances, and Drawbacks of Exciſe, now payable by Law in reſpect of Hard Soap made in *Great Britain*, and of *Iriſh* Hard Soap imported from *Ireland* into *Great Britain*, ſhall ceaſe and determine, and be no longer paid or payable, 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 paſſing of this Act. Duties to ceaſe.

II. And be it further enacted, That from and after the paſſing of this Act, in lieu and inſtead of the Duties, Allowances, and Drawbacks by New Duties to be levied.

this Act repealed, there ſhall be raiſed, levied, collected and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral Rates and Duties of Exciſe hereinafter mentioned; (that is to ſay), For every Pound Weight Avoirdupois of Hard Cake Soap or Ball Soap, which ſhall be made in *Great Britain*, to be paid by the Maker thereof, Three-pence; for every Pound Weight Avoirdupois of *Iriſh* Hard Cake or Ball Soap, which ſhall be imported from *Ireland* into *Great Britain*, to be paid by the Importer thereof Three-pence: And that the following Allowances ſhall be made; (that is to ſay), for every Pound Weight Avoirdupois of Hard Cake Soap or Ball Soap made in *Great Britain*, which ſhall be uſed, employed, ſpent and conſumed in *Great Britain*, in the making of any Cloths, Serges, Kerſeys, Bays, Stockings, or other Manufactures of Sheep or Lambs Wool only, or Manufactures whereof the greateſt Part of the Value of the Materials ſhall be Wool, or in the finiſhing of the ſaid Manufactures, or preparing the Wool for the ſame, Two-pence Farthing; and for every Pound Weight Avoirdupois of Hard Cake Soap or Ball Soap made in *Great Britain*, which ſhall be uſed, employed, ſpent and conſumed in *Great Britain*, in the whitening of new Linen in the Piece for Sale, Two-pence; and for every Pound Weight Avoirdupois of Hard Soap, made in *Great Britain*, which ſhall be uſed, employed, ſpent and conſumed in *Great Britain*, in preparing and finiſhing any Manufactures from Flax or Cotton for Sale (except ſuch as ſhall be uſed in whitening new Linen in the Piece, in order to the Sale thereof) One Penny-halfpenny: And that a Drawback of the Whole of the reſpective Duties ſhall be paid for every Pound Weight Avoirdupois of Hard Soap made in *Great Britain*, for which the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts.

Drawback.

Dealers may add Duty to Contracts.

III. And whereas Contracts or Agreements may have been made before the paſſing of this Act, by Dealers in Hard Cake or Ball Soap, upon which Duties are by this Act impoſed for ſuch Hard Cake or Ball Soap reſpectively, to be delivered after the paſſing of this Act; be it therefore enacted, That ſuch Dealers delivering ſuch Hard Cake or Ball Soap, made after the paſſing of this Act, in purſuance of ſuch Contracts or Agreements, ſhall be allowed to add ſo much Money as will be equivalent to the Duties by this Act impoſed, for or in reſpect of ſuch Hard Cake or Ball Soap reſpectively, to the Price thereof, and ſhall be entitled by virtue of this Act to be paid for the ſame accordingly.

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

IV. 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 that Part of *Great Britain* called *Scotland* ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties how to be levied.

V. And be it further enacted, That the ſaid Duties, Allowances, and Drawbacks ſhall be reſpectively raiſed, levied, collected, recovered, allowed and paid, 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, Allowances, and Drawbacks of Exciſe reſpectively hereby repealed were or might be raiſed, levied, collected, recovered, allowed and paid; and the ſaid Perſons, Goods, Wares, Merchandize or Commodities, ſo

by this Act respectively made liable to the Payment of or chargeable with the said Duties imposed, or entitled to the said Allowance or Drawbacks respectively granted by this Act, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions and Forfeitures to which such Persons, Goods, Wares, Merchandize or Commodities, were generally or specially subject and liable by any Act or Acts of Parliament in force on and immediately before the passing of this Act, respecting the Duties of Excise or other Duties under the Management of the said Commissioners of Excise respectively, were or might be subject and liable; 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 on and immediately before the passing of this Act, and for securing the Revenue of Excise or other Duties under the Management of the said Commissioners of Excise respectively, 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 said several Duties of Excise, Allowances, and Drawbacks respectively hereby charged, imposed, and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, 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.

Duties to be carried to the Consolidated Fund.

VI. And be it further enacted, That all the 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 shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

Act may be altered this Session.

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

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