

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

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CAP. CXIX.

An Act to exempt *Britiſh* and *Iriſh* Stone Bottles, made and uſed for the ſole Purpoſe of containing Liquid Blacking, from the Duties of Exciſe on Stone Bottles granted by an Act of this Seſſion of Parliament. [11th *July* 1817.]

WHEREAS by an Act made in this Seſſion of Parliament, intituled *An Act to repeal the Duties of Exciſe on Stone Bottles, and charge other Duties in lieu thereof*, a Duty of Exciſe of Five Shillings is impoſed for every Hundred Weight of Stone Bottles, not exceeding Two Quarts Meaſure, made in *Ireland* and imported from thence into *Great Britain*; and by the ſaid Act a Duty of Five Shillings is impoſed for every Hundred Weight of Stone Bottles, not exceeding Two Quarts Meaſure, made in *Great Britain*: And whereas it is expedient to exempt Stone Bottles made in *Great Britain*, or made in *Ireland* and imported from thence into *Great Britain*, and uſed for the ſole Purpoſe of containing Liquid Blacking, and which ſhall be of the Deſcription hereinafter mentioned, from the Duties herein-before recited and impoſed by the ſaid Act; 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 Fifth Day of *July* One thouſand eight hundred and ſeventeen, all Stone Bottles made in *Great Britain*, or made in *Ireland* and imported from thence into *Great Britain*, and uſed for the ſole Purpoſe of containing Liquid Blacking, and

57 G. 3. c. 32.

Stone Bottles uſed for containing Liquid Blacking exempted

and

from the Duty under recited Act.

and which ſhall be of the Deſcription herein-after particularly mentioned and ſpecified, ſhall be wholly exempted and freed from the ſeveral herein-before recited Duties impoſed, and ſhall not be entitled to the Drawback granted by the ſaid Act.

Deſcription of the Stone Bottles ſo exempted from Duty.

II. And be it further enacted, That every Bottle made in *Great Britain*, or made in *Ireland* and imported from thence into *Great Britain*, of Earthern or Stone Ware, or of Earth or Clay alone, or mixed with any other Material or Materials, which ſhall not exceed One Pint in Meaſure, and the Mouth and Neck of which ſhall be not leſs than One Inch and a Half in Diameter in the narroweſt Part of the Inſide thereof, and which ſhall be permanently ſtamped in the making thereof, in fair and legible Characters, with the Words "Blacking Bottle," and no other, ſhall be deemed and taken to be a Stone Bottle made for the ſole Purpoſe of containing Liquid Blacking within the Meaning of this Act, and be exempted from the ſaid Duties.

Penalty on Perſons ſelling ſuch Bottles for any other Purpoſe than for containing Blacking, or attempting to export them on Drawback.

III. And be it further enacted, That if any Perſon or Perſons ſhall, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, ſell any ſuch Stone Bottle or Bottles as aforeſaid for any Purpoſe or Uſe whatſoever other than and except for the ſole Purpoſe of containing Liquid Blacking, or ſhall attempt to export the ſame upon Drawback, ſuch Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Fifty Pounds, over and above all other Penalties and Forfeitures whatſoever, to 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 at *Edinburgh*, 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, her, or them who ſhall inform, diſcover, or ſue for the ſame.

Entries made of the Charge of Duty on ſuch Stone Bottles to be diſcharged.

IV. And be it further enacted, That the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, or any Three or more of them reſpectively, ſhall and they reſpectively are hereby authorized and empowered to cauſe any Sum or Sums of Money which ſhall have been charged as any ſuch Duty for or in reſpect of any ſuch Bottles as aforeſaid hereby exempted from Duty, to be diſcharged from and out of the Books and other Documents containing any Entry or Entries of or relating to any ſuch Charge, or Sum or Sums of Money.

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