

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

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CAP. XXXII.

An Act to repeal the Duties of Excise on Stone Bottles, and charge other Duties in lieu thereof.

[16th *June* 1817.]

WHEREAS by an Act made in the Fifty-second Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty certain Duties on Stone Bottles made in or imported into* Great Britain, a countervailing Duty of Excise of Two Shillings and Sixpence 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 an Excise Duty of Two Shillings and Sixpence is imposed for every Hundred Weight of Stone Bottles, not exceeding Two Quarts Measure, imported from any other Place beyond the Seas; and by the said Act a Duty of Two Shillings and Sixpence is imposed for every Hundred Weight of Stone Bottles, not exceeding Two Quarts Measure, made in *Great Britain*; and by the said Act a Drawback of Two Shillings and Sixpence is granted and allowed for every Hundred Weight of any such Stone Bottles as aforesaid, upon the Exportation thereof to any Port or Place beyond the Seas, except the Islands of *Faro* and *Ferro*: And whereas, for the Protection of the Glass Manufactures of the United Kingdom, it is expedient to repeal the said Duties and Drawback, and to impose other Duties and grant another Drawback 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 Fifth Day of *July* One thousand eight hundred and seventeen all and singular the aforesaid Duties and Drawback 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

52 G. 3. c. 139.

Duties and Drawback on Stone Bottles granted by recited Act repealed.

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 thouſand eight hundred and ſeventeen.

Duties.

II. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, in lieu and inſtead of the Duties by 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 herein-after mentioned; that is to ſay,

For every Hundred Weight of Stone Bottles, not exceeding Two Quarts Meaſure, made in *Ireland*, and imported from thence into *Great Britain*, a countervailing Duty of Exciſe of Five Shillings, and ſo in proportion for any greater or leſs Quantity:

For every Hundred Weight of Stone Bottles, not exceeding Two Quarts Meaſure, imported from any other Place beyond the Seas, an Exciſe Duty of Five Shillings, and ſo in proportion for any greater or leſs Quantity:

And for every Hundred Weight of Stone Bottles, not exceeding Two Quarts Meaſure, made in *Great Britain*, an Exciſe Duty of Five Shillings, and ſo in proportion for any greater or leſs Quantity:

Drawback.

And that, in lieu and inſtead of the Drawback by this Act repealed, there ſhall be paid, upon the Exportation of any Stone Bottles made in *Great Britain*, or made in *Ireland* and imported into *Great Britain*, for and in reſpect whereof the Duties by this Act impoſed ſhall have been paid, and which ſhall be ſtamped in ſome viſible Part thereof in the making thereof with a Mark, to be directed by the Commiſſioners of Exciſe, to any Port or Place beyond the Seas, except the Iſlands of *Faro* and *Ferro*, an Exciſe Drawback of Five Shillings for every Hundred Weight, and ſo in proportion for any greater or leſs Quantity of ſuch Stone Bottles.

Regulating the Dimenſions of Stone Bottles.

III. And whereas by the ſaid recited Act every Bottle made of Earthen or Stone Ware, or of Earth or Clay, the Mouth or Orifice of which ſhall not exceed in Diameter the Diameter of the Neck thereof by more than One Quarter of an Inch, and which ſhall not exceed Two Quarts in Meaſure, and no other, ſhall be deemed and taken to be a Stone Bottle within the Meaning of the ſaid Act: And whereas the above-recited Deſcription of the Stone Bottles intended by the ſaid Act has by Experience been found to be inſufficient; be it therefore further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen ſo much of the ſaid Act as is laſtly above recited ſhall be and the ſame is hereby repealed, and that from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, every Bottle or other Veſſel which may be uſed as or for a Bottle, made of Earthen or Stone Ware, or of Earth or Clay alone, or mixed with any other Material or Materials, which ſhall not exceed Two Quarts in Meaſure, or the Mouth or Neck of which ſhall not exceed in Diameter, in the narroweſt Part of the Inſide thereof, Three Inches, and no other, ſhall be deemed and taken to be a Stone Bottle within the Meaning of this Act.

Duties to be under 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

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

Duties and Drawback how to be levied and paid.

V. And be it further enacted, That the ſaid Duties and Drawback hereby impoſed and granted ſhall be reſpectively raiſed, levied, collected, recovered, 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 and Drawback of Exciſe reſpectively hereby repealed were or might be raiſed, levied, collected, recovered, 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 Drawback reſpectively impoſed and 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 ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, 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 ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, 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 and Drawback reſpectively hereby impoſed and granted, 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.

Application of Duties.

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 the United Kingdom of *Great Britain* and *Ireland*.

Bottles not to be made of leſs Size than Three Ounces in Meaſure of diſtilled Water, on Penalty of 50l.

VII. And be it further enacted, That no Maker or Makers of Earthen or Stone Ware, or of Bottles or other Veſſels made of Earthen or Stone Ware, or of Earth or Clay alone, or mixed with any other Material or Materials, ſhall make of Earthen or Stone Ware, or of Earth or Clay alone, or mixed with any other Material or Materials whatſoever, any Bottle or Bottles, or other Veſſel or Veſſels which may be uſed as or for a Bottle or Bottles, ſmaller or of leſs Size or Content than Three Ounces in Meaſure of diſtilled Water; and if any ſuch Maker or Makers ſhall make of Earthen or Stone Ware, or of Earth or Clay alone, or mixed with any other Material or Materials whatſoever, any Bottle or Bottles, or any Veſſel or Veſſels which may be uſed as or for a Bottle or Bottles, ſmaller or of leſs Size

Size or Content than Three Ounces in Meaſure of diſtilled Water, ſuch Maker or Makers ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Fifty Pounds, 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 or them who ſhall inform, diſcover, or ſue for the ſame.

Duties to be added to the Prices fixed by Contracts.

VIII. And whereas Contracts or Agreements may have been made before the paſſing of this Act by Dealers in Stone Bottles, upon which Duties are by this Act impoſed for ſuch Stone Bottles, to be delivered after the Fifth Day of *July* One thouſand eight hundred and ſeventeen; be it therefore enacted, That ſuch Dealers delivering ſuch Stone Bottles made after the Fifth Day of *July* One thouſand eight hundred and ſeventeen, 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 Stone Bottles to the Price thereof, and ſhall be entitled by virtue of this Act to be paid for the ſame accordingly.

Act may be altered this Seſſion.

IX. 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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