

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. CXV.

An Act to repeal the Duties and Drawbacks of Excise on Plates or Sheets of Plate Glass, and to impose other Duties and allow other Drawbacks in lieu thereof. [12th *July* 1819.]

WHEREAS by certain Acts made in the Forty-third, Forty-fifth, and Fifty-second Years of the Reign of His present Majesty, certain Duties of Excise, amounting in the Whole to the Sum of Four Pounds Eighteen Shillings, are imposed for and upon every Hundred Weight of Materials or Metal, or other Preparations whatever, by what Name soever the same are or may be called or known, that shall be made use of in *Great Britain* in the making of Plate Glass; and certain Countervailing Duties of Excise are imposed for and upon *Irish* Plate Glass imported into *Great Britain*, and certain Drawbacks are by Law payable on the Exportation of Plate Glass: And whereas it is expedient to repeal the said Duties on Plate Glass made or to be made or imported as aforesaid in certain Plates or Sheets, and also the said Drawbacks, and to impose and allow such other Duties and Drawbacks respectively, as are hereinafter mentioned 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 nineteen, all and singular the Excise Duties payable in *Great Britain* for or upon the Materials or Metal or other Preparations whatever

43 G.3. c. 69.
45 G.3. c. 30.
52 G.3. c. 94.

Duties payable in Great Britain on Materials in making Plate

Glass, &c. of a certain Thickness, and on Plate Glass imported from Ireland of the Description herein mentioned, and also the Drawbacks allowed, shall be repealed,

whatever that shall be used in *Great Britain* in the making of Plate Glass, in Plates or Sheets, not being of less Thickness than One-eighth Part of an Inch, or of greater Thickness than Five-eighth Parts of an Inch, and which shall be made for the Purpose of being ground and polished as Plate Glass, and all and singular the Excise Duties payable in *Great Britain* for or upon *Irish* Plate Glass, which shall be imported or brought from *Ireland* into *Great Britain*, in rectangular Plates of the Size of Six Inches in Length by Four Inches in Breadth at the least, and which when ground and polished is not of less Thickness throughout than One-eighth Part of an Inch and free from Stains, and of good and fair Quality, and fit for immediate Use as ground and polished Plate Glass, and which when unground and unpolished is not of less Thickness throughout than Two-eighth Parts of an Inch, or more than Five-eighth Parts of an Inch, and of good and fair Quality; and that from and after the passing of this Act, all and singular the Drawbacks of Excise payable in *Great Britain* for or upon Plate Glass exported shall be and the same are hereby respectively repealed, save and except in all Cases relating to the recovering, collecting, or paying any Arrears thereof which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto; and that from and after the said Fifth Day of *July* One thousand eight hundred and nineteen, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Duties and countervailing Duties of Excise herein-after mentioned; that is to say,

(except Arrears,)

and in lieu thereof there shall be levied the Duties following.

Duties

For and upon every Hundred Weight of the Materials or Metal, or other Preparations whatever, by what Name or Denomination the same are or may be called or known, that shall after the Fifth Day of *July* One thousand eight hundred and nineteen be used in *Great Britain* in the making of Plate Glass, in Plates or Sheets not being of less Thickness throughout than One-eighth Part of an Inch, or of greater Thickness throughout than Five-eighth Parts of an Inch, and made for the Purpose of being ground and polished as Plate Glass, an Excise Duty of Three Pounds, and so in proportion for any less Quantity:

Countervailing Duties.

For and upon every square Foot superficial Measure of ground and polished Plate Glass made and manufactured in *Ireland*, and which shall, after the Fifth Day of *July* One thousand eight hundred and nineteen, be imported or brought into *Great Britain* 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 Part of an Inch at the least, and which shall be free from Stains, and of good and fair Quality, and fit for immediate Use as ground and polished Plate Glass, an Excise Countervailing Duty of Two Shillings and Nine-pence, and so in proportion for any less Quantity:

And for and upon every Hundred Weight of unground and unpolished Plate Glass made and manufactured in *Ireland*, and which shall, after the Fifth Day of *July* One thousand eight hundred and nineteen, be imported or brought into *Great Britain* in rectangular Plates of the Size of Six Inches in Length by Four Inches in Breadth

Breadth at the least, and of the Thickness throughout of not less than Two-eighth Parts of an Inch, or of more than Five-eighth Parts of an Inch, and which shall be of good and fair Quality, an Excise Countervailing Duty of Three Pounds, and so in proportion for any less Quantity:

And that in lieu of the Drawbacks hereby repealed, the following Drawbacks shall be paid and allowed:

Drawbacks.

For and upon every square Foot superficial Measure of ground or polished Plate Glass made in *Great Britain*, from Materials or Metal or other Preparations for or upon which the Duties payable for or in respect of Plate Glass shall have been paid, and which shall, from and after the passing of this Act, and before the Fifth Day of *July* One thousand eight hundred and nineteen, 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 Part of an Inch at the least, and which shall be free from Stains, and of good and fair Quality, and fit for immediate Use as ground and polished Plate Glass, an Excise Drawback of Two Shillings and Nine-pence, and so in proportion for any less Quantity:

For and upon every square Foot superficial Measure of ground or polished Plate Glass made in *Great Britain*, from Materials or Metal or other Preparations for or upon which the Duties payable for or in respect of Plate Glass shall have been paid, and which shall, after the Fifth Day of *July* One thousand eight hundred and nineteen, 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 Part of an Inch at the least, and which shall be free from Stains, and of good and fair Quality, and fit for immediate Use as ground and polished Plate Glass, an Excise Drawback of Two Shillings and Nine-pence, and so in proportion for any less Quantity:

For and upon every Hundred Weight of unground and unpolished Plate Glass made in *Great Britain*, from Materials or Metal or other Preparations for or upon which the Duties payable for or in respect of Plate Glass shall have been paid, and which shall, from and after the passing of this Act, and before the Fifth Day of *July* One thousand eight hundred and nineteen, 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 not less than Two-eighth Parts of an Inch of or more than Five-eighth Parts of an Inch, and which shall be of good and fair Quality, an Excise Drawback of Three Pounds, and so in proportion for any less Quantity:

And for and upon every Hundred Weight of unground and unpolished Plate Glass made in *Great Britain*, from Materials or Metal or other Preparations for or upon which the Duties payable for or in respect of Plate Glass shall have been paid, and which shall, after the Fifth Day of *July* One thousand eight hundred and nineteen, 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 not less than Two-eighth Parts of an Inch, or of more than Five-eighth Parts of an Inch, and which shall be of good and fair Quality, an Excise Drawback of Three Pounds, and so in proportion for any less Quantity.

Not to repeal Duties otherwise than as herein-before mentioned.

II. Provided always, That nothing herein contained shall extend, or be deemed or construed to extend, to repeal or alter the Duties imposed and payable at and immediately before the passing of this Act, for or upon the Materials or Metal or other Preparations that shall be made use of in *Great Britain* in the making of Plate Glass, or for or upon *Irish* Plate Glass imported into *Great Britain*, otherwise than as herein-before mentioned.

Notice to be given to the Officer before any Glass or Metal is taken out of the Pot.

III. And be it further enacted, That all and every Maker and Makers of Plate Glass shall, when and so often as he or they shall make or manufacture any Plate Glass, express and specify in a Notice in Writing to be delivered to the proper Officer of Excise by such Maker or Makers, before any Glass or Metal shall be taken or worked out of any Pot in which Materials shall have been put for making Plate Glass, and before or at the Time that such Officer shall gauge and take an Account of the Metal therein, previous to any Glass or Metal being taken out or worked therefrom as aforesaid, whether such Pot of Glass or Metal is intended by such Maker or Makers to be cast or blown into Plates or Sheets under the Provisions of and subject to the Duty granted and imposed by this Act; and if any such Maker or Makers shall refuse or neglect to give any such Notice as aforesaid, or shall before such Notice is given as aforesaid, take or work, or cause, permit, or suffer to be taken or worked, any Glass or Metal out of any Pot charged with or into which any Materials shall have been put for making Plate Glass, or shall after such Notice has been given, expressing and specifying that the Glass or Metal in such Pot is intended by such Maker or Makers to be cast or blown into Plates or Sheets under the Provisions of and subject to the Duty granted and imposed by this Act, make use of or employ, or cause or suffer to be made use of or employed, any Part of the Glass or Metal in such Pot for any other Purpose whatsoever, except as Waste Metal to be refluxed, all and every such Maker and Makers shall forfeit and lose the Sum of Two hundred Pounds.

Penalty, 200*l.*

Treasury may prescribe Regulations for the better Selection of Glass for Optical Instruments.

IV. And whereas a strict Adherence to the Regulations established by Law for the Protection of the Revenue in the Manufacture of Glass, has been found by Experience greatly to obstruct the Preparation and Selection of Glass fitted for the Purposes of Optical Instruments, used in the Sciences of Astronomy and Navigation; be it further enacted, That it shall and may be lawful for the Lords Commissioners of His Majesty's Treasury, or any Three or more of them, from Time to Time to alter the Whole or any Part of the said Regulations, and to prescribe such other Conditions and Securities as they may judge necessary and expedient for the better Preparation and Selection of Glass adapted to the making of Optical Instruments.

Duties to be under the Commissioners of Excise.

V. 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.

VI. And

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

Duties and Drawbacks, how to be levied and paid.

VII. 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 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 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 at 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 at 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 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.

Powers of Acts in force for securing the Revenue of Excise, extended to this Act.

Houses for making or keeping Smalts, and for making and keeping other Sorts of Glass, to be One Mile apart.

VIII. And be it further enacted, That from and after the passing of this Act, no Person or Persons whatsoever shall make, manufacture, or keep, or erect, set up, enter, or make use of any House or Place whatsoever in *Great Britain*, for the making, manufacturing, or keeping of a certain Glass called Smalts, within the Distance of One Mile in a direct Line from any House or Place which shall be entered or used for the making, manufacturing, or keeping of any other Glass; nor shall any Person or Persons whatsoever make, manufacture, or keep, or erect, set up, enter, or use any House or Place whatsoever in *Great Britain*, for making, manufacturing, or keeping any other Glass within the Distance of One Mile in a direct Line from any House or Place which shall be entered or used for making, manufacturing, or

Penalty on Maker of Smalts making any other Kind of Glass, 500*l.*

keeping the said Glass called Smalts; nor shall any Maker or Manufacturer of Smalts make or manufacture any other Kind of Glass, on pain of forfeiting for every such Offence, the Sum of Five hundred Pounds; and all and every Entries and Entry of any such House or Place so made use of for the making, manufacturing, or keeping of either Smalts or other Glass, contrary to the true Intent and Meaning of this Act, shall be null and void to all Intents and Purposes whatsoever.

Recovery and Application of Penalties.

IX. And be it further enacted, That all Fines, Penalties, and Forfeitures by this Act imposed, shall be sued for, recovered, levied, or mitigated by such Ways, Means, and Methods as any Fine, Penalty or Forfeiture is or 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*, 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 discover, inform, or sue for the same.

Act may be altered this Session.

X. 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.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1819.