

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. XXXII.

An Act to continue until the Fifth Day of *July* One thousand eight hundred and twenty-two, and amend so much of an Act made in the Fifty-fifth Year of His present Majesty, for granting, until the Fifth Day of *April* One thousand eight hundred and nineteen, additional Duties of Excise in *Great Britain*, as relates to Tobacco and Snuff, and certain Excise Licences.

[19th *May* 1819.]

WHEREAS an Act was made in the Fifty-fifth Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty, until the Fifth Day of* April *One thousand eight hundred and nineteen, additional Duties of Excise in* Great Britain, *on Sweets, Tobacco, Snuff, and Excise Licences:* And whereas it is expedient that the same should be further continued, so far as relates to Tobacco and Snuff, and to the several annual additional Sums for and upon Licences to be taken out by every Auctioneer, Common Brewer, Maker of Wax or Spermaceti Candles, Dealer in or Seller thereof not being a Maker, Chandler or Maker of Candles other than Wax or Spermaceti Candles, Trader in or Vender or Seller of Coffee, Tea, Cocoa Nuts or Chocolate, Glass Maker, Tanner, Tawer, Dresser of Hides and Skins in Oil, Currier, Maker of Vellum 55 G. 3. c. 30.

 or

or Parchment, Maltster, Maker of Metheglin or Mead, Maker of Paper or Pasteboard, Paper Stainer, Trader in and Vender or Seller of Gold or Silver Plate, and Pawnbroker, and Refiner of Gold or Silver, Calico Printer, and Printer, Painter, or Stainer of Silks, Linens, Cottons, or Stuffs, Maker of Soap, Distiller or Maker of Low Wines or Spirits, Rectifier of Spirits, Dealer in Brandy or other Spirituous Liquors, not being a Retailer in *Great Britain*, or a Wholesale Seller of or Dealer in plain Aqua Vitæ only in *Scotland*, Wholesale Seller of or Dealer in Aqua Vitæ only in *Scotland*, not being a licensed Distiller, Rectifier, Compounder, or Retailer of Spirits, and not being a licensed Dealer in Brandy or other Spirituous Liquors, Starch Maker, Maker of Sweets or Made Wines other than Mead, Retailer of *British* Made Wines or Sweets, Manufacturer of Tobacco or Snuff, Dealer in or Seller of Tobacco and Snuff, Maker of Vinegar, Retailer of Foreign Wine, and Wire Drawer respectively, as enumerated and described in the Schedule of 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 the said Act, so far as aforesaid, shall from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, be and the same is hereby further continued until the Fifth Day of *July* One thousand eight hundred and twenty-two.

Recited Act, so far as respects Tobacco and Snuff and certain Excise Licences, continued.

II. And whereas by the said Act made in the Fifty-fifth Year of the Reign of His present Majesty, the Sum of Two Pounds Six Shillings is granted and imposed for and upon every Licence to be taken out, according to the Laws in such Case made and provided, by every Person trading in, vending, or selling any Gold or Silver Plate, or any Goods or Wares in which any Quantity of Gold exceeding Two Pennyweights and under Two Ounces in Weight, or any Quantity of Silver exceeding Five Pennyweights and under Thirty Ounces in Weight, in any one separate and distinct Ware or Piece of Goods, is or are or shall be manufactured: And whereas it is expedient that such Sum of Two Pounds Six Shillings should not extend to or be paid by any Person who shall trade in, vend, or sell Silver or Gold Watches, but shall not sell any other Gold or Silver Plate, or any other Goods or Wares in which any Quantity of Gold exceeding Two Pennyweights and under Two Notices in Weight, or any Quantity of Silver exceeding Five Pennyweights and under Thirty Ounces in Weight, in any one separate or distinct Ware or Piece of Goods, is or are or shall be manufactured; be it therefore enacted, That, from and after the passing of this Act, no Person trading in, vending, or selling Silver or Gold Watches, and who shall not trade in, vend or sell, or offer or expose to sale, any other Gold or Silver Plate, or any other Goods or Wares in which any Quantity of Gold exceeding Two Penny-weights and under Two Ounces in Weight, or any Quantity of Silver exceeding Five Pennyweights and under Thirty Ounces in Weight, in any one separate and distinct Ware or Piece of Goods, is or are or shall be manufactured, shall be required or liable to pay for or upon any such Licence as aforesaid, the said Sum of Two Pounds Six Shillings by the said recited

Persons selling Silver or Gold Watches, in which are contained a certain Quantity of those Metals, not liable to the Licence Duty of 2*l.* 6*s.* granted by recited Act.

Act granted and imposed, any Thing in the said recited Act or this Act to the contrary thereof notwithstanding.

III. And for obviating all Disputes touching the Quantity or Weight of Gold or Silver respectively manufactured or contained in any Ware or Piece of Goods, be it declared and enacted, That all Goods, Wares and Merchandize, which shall be sold or offered for sale, or taken in pawn, or delivered out as and for Gold or Silver respectively, shall be deemed and taken to be Gold or Silver respectively, within the Intent and Meaning of the said recited Act of the Fifty-fifth Year aforesaid, and of this Act, and also of an Act made in the Forty-third Year of His present Majesty's Reign, for repealing the Duties of Excise payable in *Great Britain*, and granting other Duties in lieu thereof, and of all other Acts now or which shall hereafter be in force relating to His Majesty's Revenue of Excise.

Gold or Silver Goods offered for Sale, &c. to be deemed as such according to 55 G. 3. c. 30. and 43 G. 3. c. 69.

IV. And be it further enacted, That this Act may be altered, amended, or repealed by any Act or Acts to be passed in this Session of Parliament.

Act may be altered or repealed this Session.

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