ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

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C A P. XC.

An Act for the Prevention of Frauds in the Duties on Soap; for preserving the Books or Papers called *Specimens*, left by Officers of Excise on the Premises of Traders; and for requiring more speedy Payment of the Excise Duties on Printed Calicoes. [12th *July* 1819.]

WHEREAS it is expedient to make further Regulations in order to prevent the Evasion of the Duties on Soap, and Frauds relating thereto: 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 Thirty-first Day of *July* One thousand eight hundred and nineteen, all and every Maker and Makers of White, Yellow, Brown, or Soft Soap, shall, before he, she, or they shall begin to cleanse or take any such Soap from or out of any Copper, Pan, or Vessel by him, her, or them used for the boiling or making of such Soap, give to the Officer of the Division or Place where such Soap is intended to be cleansed, Notice in Writing of the particular Time and Hour when such Maker of Soap intends to cleanse or take such Soap from or out of such Copper, Pan, or Vessel, as herein-after mentioned; (that is to say), if such Soap is intended to be cleansed at any

Notice to be given to the Officer of the Time intended to cleanse or take Soap out of the Copper, &c.

Place within the Limits of the Chief Office of Excise in *London*, then such Notice shall be so given Six Hours next before the Time of beginning to cleanse or take such Soap from or out of such Copper, Pan, or Vessel; and if such Soap is intended to be cleansed at any Place out of the Limits aforesaid, then such Notice shall be so given Twelve Hours next before the Time of beginning to cleanse or take such Soap from or out of such Copper, Pan, or Vessel; and if any such Maker or Makers of Soap shall begin to cleanse as aforesaid any White, Yellow, Brown, or Soft Soap, without giving such Notice as aforesaid, he, she, or they shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds; and if any such Maker or Makers shall not begin to cleanse and take such Soap from and out of the Copper, Pan, or Vessel as aforesaid, within the Space of Three Hours next after the particular Time or Hour mentioned in any such Notice, then such Notice shall be void and of none Effect; and every Maker of Soap who, after the Expiration of the said Space of Three Hours, shall begin to cleanse or take any Soap from or out of any Copper, Pan, or Vessel, without having first given a new and other like Notice as aforesaid, shall forfeit and lose the Sum of One hundred Pounds.

Penalty, 100*l.*

Penalty, 100*l.*

So much of 47 G. 3. c. 30. as requires Makers to cleanse and take out from their Coppers the Soap within Four Hours, on Penalty of 50*l.* repealed; and other Periods specified wherein the Soap shall be cleansed and taken out of the Boilers, in Manner herein mentioned.

II. And whereas, by an Act made in the Forty-seventh Year of the Reign of His said present Majesty, to amend several Laws of Excise in *Great Britain* relating to the Duties on Salt, Soap, Paper, Coffee, Cocoa Nuts, Spirits, and Glass, and for restoring Seizures in certain Cases, it is amongst other Things enacted, that every Maker or Makers of Soap, having begun to cleanse or take his, her, or their Soap from or out of any Copper, Pan, or other Utensil, by him, her, or them used for the boiling or making of Soap, shall, within the Space of Four Hours from the Time of his, her, or their having so begun, cleanse and take the whole of his, her, or their Soap from or out of such Copper, Pan, or other Utensil; and if any Maker or Makers of Soap, having begun to cleanse or take his, her, or their Soap from or out of any Copper, Pan, or other Utensil by him, her, or them used for the boiling or making of Soap, shall not, within the Space of Four Hours from the Time of his, her, or their having so begun, cleanse and take the whole of his, her, or their Soap from or out of such Copper, Pan, or other Utensil, such Maker or Makers of Soap so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds: And whereas the said last-mentioned Provisions have not been found sufficient to prevent the Frauds thereby intended to have been prevented; be it therefore enacted, That from and after the said Thirty-first Day of *July* One thousand eight hundred and nineteen, so much of the said last-mentioned Act as is herein-before recited shall be and the same is hereby repealed, save and except as to any Fine, Penalty, or Forfeiture relating thereto which shall have been incurred before or on the said Thirty-first Day of *July* One thousand eight hundred and nineteen; and that from and after the said Thirty-first Day of *July* One thousand eight hundred and nineteen, all and every Maker and Makers of Soap who shall begin to cleanse or take any Soap from or out of any Copper, Boiler, or Vessel by him, her, or them used for the boiling or making of Soap, shall, and he, she, and they is and are hereby required to cleanse and take the whole of the Soap boiled or made in any such

such Copper, Boiler, or Vessel from and out of the same within the Times herein-after respectively mentioned in that Behalf; that is to say, if any Maker of Hard Soap shall begin to cleanse or take any Hard Soap from or out of any Copper, Pan, or Vessel, and shall cleanse or put the same into Six Frames, or more than Six Frames, and shall not cleanse and take the whole of the Soap boiled and made in such Copper, Pan, or Vessel, from and out of the same within the Space of Three Hours from the Time of his having first begun to cleanse or take such Soap from or out of such Copper, Pan, or Vessel; and if any Maker of Hard Soap shall begin to cleanse or take any Hard Soap from or out of any Copper, Pan, or Vessel, and shall cleanse or put the same into Three Frames, or less than Six Frames, and shall not cleanse and take the whole of the Soap boiled and made in such Copper, Pan, or Vessel, from and out of the same within the Space of Two Hours from the Time of his having first begun to cleanse or take such Soap from or out of such Copper, Pan, or Vessel; and if any Maker of Hard Soap shall begin to cleanse or take any Hard Soap from or out of any Copper, Pan, or Vessel, and shall cleanse or put the same into Two Frames, or less than Two Frames, and shall not cleanse and take the whole of the Soap boiled and made in such Copper, Pan, or Vessel, from and out of the same within the Space of One Hour from the Time of his having first begun to cleanse or take such Soap from or out of such Copper, Pan, or Vessel; and if any Maker of Soft Soap shall begin to cleanse or take any Soft Soap from or out of any Copper, Pan, or Vessel which shall contain Twenty Barrels or Five thousand one hundred and twenty Pounds Weight of Soft Soap, or more, and shall not cleanse and take the whole of the Soap boiled and made in such Copper, Pan, or Vessel from and out of the same within the Space of Three Hours from the Time of his having first begun to cleanse or take such Soft Soap from or out of such Copper, Pan, or Vessel; and that if any Maker of Soft Soap shall begin to cleanse or take any Soft Soap from or out of any Copper, Pan, or Vessel which shall contain Ten Barrels, or Two thousand five hundred and sixty Pounds Weight, and less than Five thousand one hundred and twenty Pounds Weight of Soft Soap, and shall not cleanse and take the whole of the Soap boiled and made in such Copper, Pan, or Vessel from and out of the same within the Space of Two Hours from the Time of his having first begun to cleanse or take such Soft Soap from or out of such Copper, Pan, or Vessel; and that if any Maker of Soft Soap shall begin to cleanse or take any Soft Soap from or out of any Copper, Pan, or Vessel which shall contain any such Soft Soap, and less than Ten Barrels, or Two thousand five hundred and sixty Pounds Weight of Soft Soap, and shall not cleanse and take the Whole of the Soap boiled and made in such Copper, Pan, or Vessel from and out of the same within the Space of One Hour from the Time of his having first begun to cleanse or take such Soft Soap from or out of such Copper, Pan, or Vessel, all and every such Maker and Makers of Soap respectively, shall for every such Offence, in each and every such Case, forfeit and lose the Sum of Fifty Pounds. Penalty 50*l.*

III. And be it further enacted, That from and after the said Thirty-first Day of *July* One thousand eight hundred and nineteen, every Maker of Hard Soap, who shall make any Yellow or Mottled Soap, Regulations as to making of Yellow or Mottled Soap.

Soap, shall, when and so soon as such Yellow or Mottled Soap respectively shall have been cleansed and taken from and out of the Copper, Pan, or Vessel in which the same has been boiled and made, add and put into such Copper, Pan, or Vessel, all the Fob and Skimmings which have been taken out of such Copper, Pan, or Vessel, and also Grease, in the Proportion of at least One Hundred Weight of Grease for every Ton of Yellow or Mottled Soap respectively which such Copper, Pan, or Vessel shall be computed by the Officer to boil and make, and shall immediately remelt such Grease in such Copper, Pan, or Vessel, in the Presence of the proper Officer or Officers of Excise; and if any Maker or Makers of Soap shall make any Yellow or Mottled Soap, and shall not, within the Space of Half an Hour after such Yellow or Mottled Soap shall have been cleansed and taken from and out of the Copper, Pan, or Vessel in which the same has been boiled or made, add and put into such Copper, Pan, or Vessel, all the Fob and Skimmings which have been taken out of such Copper, Pan, or Vessel, and also add fresh Grease in the Proportion aforesaid, or shall not immediately melt such Grease in such Copper, Pan, or Vessel, in the Presence of the proper Officer or Officers of Excise, all and every Maker and Makers of Soap so offending shall, for each and every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Lees fit for Soap shall not be manufactured for Sale, nor Barilla exceeding 28lbs. be ground for Sale.

IV. And be it further enacted, That from and after the said Thirty-first Day of *July* One thousand eight hundred and nineteen, no Person or Persons whatsoever shall make or manufacture for Sale, or sell any Lees, Ley or Lye, fit or proper for the making or manufacture of Soap, or shall grind or pound for Sale any Barilla, or sell any ground or pounded Barilla exceeding Twenty-eight Pounds Weight of such Barilla at any one Time; and if any Person or Persons shall make or manufacture for Sale, or sell any Lees, Ley or Lye, fit or proper for the making or manufacture of Soap, or shall grind or pound for Sale any Barilla, or sell any ground or pounded Barilla exceeding Twenty-eight Pounds Weight of such Barilla at any one Time, every Person so offending shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds, and all such Lees, Ley and Lye, and ground or pounded Barilla respectively, shall be forfeited, together with all Vessels or Packages containing the same, and shall and may be seized by any Officer or Officers of Excise.

Penalty of 100*l.* and Forfeiture.

Certain Provisions of 10 Ann. c. 26, and 11 G. 1. c. 30. respecting the using of stale Soap and Cuttings of Soap, repealed.

V. And whereas, by a Clause in an Act of Parliament passed in the Tenth Year of the Reign of Her late Majesty Queen *Anne*, among other Things, for laying several Duties upon all Soap made in *Great Britain*, or imported into the same, reciting that it might frequently happen that stale or rotten Soap, and also the Cuttings of good Soap (for which the Duties by the said Act should first have been duly paid or charged), might be put again into the Copper or Pan to be refreshed or made new, and the Soap newly made from the same, or from a Mixture of the same with other Ingredients, would be chargeable with a new Duty, by the said Act, it was therefore provided and enacted, that in case such stale or rotten Soap or Cuttings be put into the Copper or Pan, in the Presence of an Officer for the said Duties, to be refreshed or made new as aforesaid, such

such Officer should from Time to Time make an Allowance of the Duty of the stale or rotten Soap or Cuttings so put in, and certify every such Allowance upon his Report to be returned to the Head Officer; any thing therein contained to the contrary notwithstanding: And whereas, by an Act made in the Eleventh Year of the Reign of His late Majesty King *George* the First, among other Things, for more effectual preventing Frauds and Abuses in the Public Revenues, it was enacted, that if any stale or rotten Soap, or any Cuttings of Soap, in order to the refreshing thereof, should, from and after the Twenty-fourth Day of *June* One thousand seven hundred and twenty-five, be put into any Making or Makings of Soap, unless of the Intention and designing so to be put such stale or rotten Soap, or Cuttings of Soap, there should be or should have been given, to the Officer of the Division or Place where such putting in was intended to be, such Notice in Writing as therein-after was mentioned, and that in every such Case and Cases whatsoever, where such putting in should be or should have been without such Notice, the Officer should not certify such putting in, or any Allowance for or in respect thereof, nor should the Maker or Makers of Soap, in any such Case or Cases, have or be entitled to have any Allowance or Allowances whatsoever for or in respect of such putting in such stale or rotten Soap, or of such Cuttings of Soap; and it was further enacted, that if, from and after the said Twenty-fourth Day of *June* One thousand seven hundred and twenty-five, any Officer or Officers of Excise, or for the said Duties on Soap, should falsely pretend that he or they hath or have had due Notice in Writing of such putting in of such stale or rotten Soap, or of such Cuttings of Soap, in any Case and Cases where and in which he or they really and in fact should not have had such due Notice in Writing, and should make such Allowance and Allowances as aforesaid, and should falsely certify the same, every such Officer and Officers, for every Pound Weight of such stale or rotten Soap or Cuttings of Soap so falsely allowed or certified as aforesaid, should forfeit and lose the Sum of Ten Shillings; and every such Maker or Makers of Soap who should demand, claim, have, or take any Benefit or Advantage for or in respect of any such Allowance so falsely made or certified by such Officer or Officers, in every such Case and Cases should forfeit and lose the Sum of Ten Shillings for every Pound Weight of such stale or rotten Soap or Cuttings of Soap as should be claimed, demanded, had, or taken by such Maker or Makers of Soap, for and in respect of such Allowance so falsely made or certified for by such Officer or Officers: And whereas the said last-mentioned recited Provisions and Clauses have by a certain Act of Parliament passed in the Fifth Year of the Reign of His present Majesty King *George* the Third, amongst other Things, for the better securing and further Improvement of the Customs, Excise, Inland, and Salt Duties, been repealed, so far only as the same relates to Hard Soap and the Makers thereof: And whereas it is expedient to repeal the same altogether: Be it therefore enacted, That from and after the said Thirty-first Day of *July* One thousand eight hundred and nineteen, so much of the said herein-before recited Provisions and Clauses of the said Acts of the Tenth Year of the Reign of Her said late Majesty Queen *Anne*, and of the Eleventh

Year of the Reign of His said late Majesty King *George* the First, as still remains in force, shall be and the same is hereby repealed; save and except in all Cases relating to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto, which shall have been incurred at any Time before or on the said Thirty-first Day of *July* One thousand eight hundred and nineteen.

In the Removal of Soap, exceeding 28lbs. the Word "Soap" shall be put on the Package, on Penalty of 100*l.* and Forfeiture.

VI. And be it further enacted, That from and after the said Thirty-first Day of *July*, when any Soap exceeding the Quantity of Twenty-eight Pounds Weight shall be removed or carried by Land or by Water, the Word "Soap" shall be painted or marked in large and legible Letters, of at least Two Inches in Length, on every Chest, Basket, Box, Cask, and Package, wherein such Soap shall be contained; and further, that when any Soap exceeding the Quantity of Twenty-eight Pounds Weight shall be removed or carried in any Cart, Waggon, or other Carriage, by any Person not being a known and public or common Carrier of Goods and Merchandize from one Part of *Great Britain* to another, the Word "Soap" shall be painted or marked in large and legible Letters of at least Three Inches in Length, on some conspicuous and uncovered Part of every such Cart, Waggon, or other Carriage; and all Soap exceeding the Quantity of Twenty-eight Pounds Weight, which after the said Thirty-first Day of *July* shall be removed or carried, or removing or carrying, in any Chest, Basket, Box, Cask, or Package, not having the Word "Soap" painted or marked thereon in large and legible Letters of at least Two Inches in Length, or which shall be removed or carried, or removing or carrying, by any Person not being a known and public or common Carrier of Goods and Merchandize from one Part of *Great Britain* to another, in any Cart, Waggon, or other Carriage, not having the Word "Soap" painted or marked in large and legible Letters of at least Three Inches in Length, on some conspicuous and uncovered Part of such Cart, Waggon, or other Carriage, shall be forfeited, together with the Chest, Basket, Box, Cask, or other Package containing the same, and the Boat or Vessel, Horse or Horses, or other Cattle, Waggon, Cart, or other Carriage made use of in the Removal or Carriage of the same, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons in whose Custody or Possession such Soap shall be found, or who shall be or shall have been employed or concerned in the Removal or Carriage thereof, shall forfeit and lose the Sum of One hundred Pounds.

Melters of Tallow, not being entered Candle Makers, to give Notice to Officer of Places to be used for melting.

Officer to enter and take an Account.

VII. And be it further enacted, That from and after the said Thirty-first Day of *July*, every Melter of Tallow, Fat, Grease, or Kitchen Stuff, not being an entered Maker of Candles, shall give Notice in Writing at the Office of Excise of every House, Workhouse, Room, and Place made use of by him or them for the melting, rendering, or keeping of any Tallow, Fat, Grease, or Kitchen Stuff, within the Compass or Limits whereof such House, Workhouse, Room, or Place respectively shall be situate, before he, she, or they shall so make use of any such House, Workhouse, Room, or Place; and it shall and may be lawful for any Officer or Officers of Excise to enter every House, Workhouse, Room, and Place, entered or made use of

by any Melter or Melters of Tallow, Fat, or Grease, for the melting, rendering, or keeping of Tallow, Fat, Grease, and Kitchen Stuff, or any or either of them, and to inspect and survey and take an Account of all Tallow, Fat, Grease, and Kitchen Stuff, and other Materials, in the Custody or Possession of any Melter or Melters thereof, and to take any Sample thereof respectively or of any Part thereof, not exceeding One Pound for each such Sample, paying for the same at the current Value thereof; and if any Melter of Tallow, Fat, Grease, or Kitchen Stuff, shall make use of any House, Workhouse, Room, or Place, for the melting, rendering, or keeping of any Tallow, Fat, Grease, or Kitchen Stuff, without having first made Entry of such House, Workhouse, Room, and Place respectively, at the Office of Excise within the Compass and Limits whereof the same shall be situated; or if any such Person or Persons, not being an entered Soap Maker or Makers, shall have in his, her, or their Custody or Possession any Barilla, Kelp, Black Ashes, or any Leys, Ley or Lye; or if any such Person or Persons shall at any Time obstruct or hinder any Officer or Officers of Excise in or from entering any House, Workhouse, Room, or Place, entered or made use of by any Melter or Melters of Tallow, Fat, Grease, or Kitchen Stuff, for the melting, rendering, or keeping of any Tallow, Fat, Grease, or Kitchen Stuff, or in or from inspecting, surveying, or taking an Account or Sample aforesaid, of any Tallow, Fat, Grease, or Kitchen Stuff or other Materials, Barilla, Kelp, Black Ashes, Lees, Ley or Lye, in the Custody or Possession of any Melter or Melters thereof, such Melter or Melters and Person and Persons respectively so offending, shall for each and every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Barilla, Kelp, Black Ashes, Lees, Ley or Lye, found in the Possession of any such Person or Persons, not being an entered Soap Maker or Makers, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Barilla, &c. not allowed unless in a Soapmaker's Premises.

Officer not to be obstructed.

Penalty, 200*l.*

VIII. And be it further enacted, That from and after the said Thirty-first Day of *July*, all and every Maker and Makers of Soap shall, upon Demand, receive from the proper Officer of Excise a Book or Books, to be prepared with proper printed Forms and Titles for the Purposes herein-after mentioned, and to be kept by every such Maker of Soap in some public and open Part of his, her, or their entered Premises; and that from and after the said Thirty-first Day of *July*, no Soap exceeding Twenty-eight Pounds Weight shall be sold, sent out, or delivered by any such Maker of Soap to any Person or Persons whatsoever, without being accompanied by a Certificate filled up and cut out progressively from the printed Forms of such Certificates contained in such Book as aforesaid, signed by such Maker of Soap selling, sending out, or delivering the same, or some Person or Persons on his, her, or their Behalf, certifying the Date thereof, the Quantity, Quality, Sort, or Kind of such Soap, to whom sold, from whose Stock delivered, and that the Duty has been paid or secured to be paid thereon; and that the Maker of Soap selling, sending out, or delivering any Soap exceeding Twenty-eight Pounds Weight as aforesaid, shall at the same Time make a correspondent Entry thereof, containing the same Particulars, in such Book as aforesaid; and that such Book, with such Entries so made thereon as aforesaid, shall at all

Soap Makers to receive Books containing Certificates to be filled up and sent out with every Quantity of Soap sold, exceeding 28 lbs.

Books subject to the Inspection of the Officer.

all Times from the Hour of Six of the Clock in the Morning until the Hour of Seven of the Clock in the Evening, lie open and exposed in the entered Premises of such Maker of Soap as aforesaid, to the Perusal of any Officer or Officers of Excise, and shall be delivered and given up by such Maker of Soap as aforesaid to any Officer or Officers of Excise, upon Demand; and if any Maker of Soap shall sell, send out, or deliver any Quantity of Soap exceeding Twenty-eight Pounds Weight at any one Time, unaccompanied by such Certificate as aforesaid, or without making such Entry in such Book as aforesaid, or shall convey away or conceal any such Book or Books as aforesaid, or cancel, obliterate, destroy, or tear out any Leaf or Leaves therefrom, or Entry or Entries therein, or shall make any false Entry or Entries therein, or shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in inspecting any such Book or Books, or any such Entry or Entries therein as aforesaid, or shall at any Time neglect or refuse, when required, to deliver or give up to any Officer or Officers such Book or Books as aforesaid, all and every such Maker of Soap so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Soap exceeding Twenty-eight Pounds Weight removing or removed without being accompanied by a true and lawful Certificate, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, and the Person or Persons removing, carrying, or conveying the same, or who shall be or shall have been employed or concerned, or aiding or assisting therein, or in whose Custody the same shall be found, shall forfeit and lose the Sum of Two hundred Pounds.

Penalty, 200*l.* and Forfeiture of Soap.

Officers may demand the Inspection of Soap on its Removal, with the Certificate accompanying it.

IX. And be it further enacted, That all and every Person and Persons who shall at any Time be found removing or attending and directing the Removal of any Soap from one Part of *Great Britain* to any other Part thereof, or shall have received any Soap so removed for Sale, shall, upon the Demand of any Officer or Officers of Excise, produce the same, and such Certificate as aforesaid, to such Officer or Officers, to be by him or them examined and inspected, and to compare such Quantity and Quality of Soap with such Certificate accompanying or which accompanied the same on such Removal; and if any such Person or Persons shall refuse or neglect, upon such Demand, to produce any such Soap or Certificate as aforesaid, or to suffer and permit such Inspection, Examination, and compare as aforesaid, or shall hinder or obstruct any Officer or Officers of Excise therein, or in executing any of the Powers of this Act, every such Person and Persons shall for every such Offence severally forfeit and lose the Sum of Two hundred Pounds; and in every such Case all such Soap shall be forfeited, together with the Boat, Vessel, Cart, Waggon, and other Carriage, Horse, Horses, and other Cattle conveying or removing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Penalty on Obstruction 200 *l.* and Forfeiture of Soap, &c.

Books of Specimens for recording Entries to be left on the Premises of

X. And whereas it is usual for the Officers of Excise to leave on the Premises of the Traders and Manufacturers under their Survey, certain Books or Papers commonly called *Specimens*, for recording therein the Entries in the Books of such Officers of the State of the Manufactory, and the Accounts and Particulars of Survey taken by them

them from Time to Time at such Traders or Manufacturers: And whereas such Practice has been found beneficial to the Revenue, and it is expedient to prevent the Removal, Obliteration, or Destruction of such Excise Specimens; be it therefore enacted, That from and after the passing of this Act, it shall and may be lawful for any Officer or Officers of Excise to leave and deposit in any House, Workhouse, Room, or Place, entered or made use of by any Trader or Traders, Manufacturer or Manufacturers, under or subject to the Survey of any Officer or Officers of Excise, a certain Book or Paper commonly called *a Specimen*, and at all Times to have free Access to such Book or Paper as last aforesaid; and if any Person or Persons, not being an Excise Officer, shall remove, convey away, or conceal any Book or Paper commonly called *a Specimen*, or shall injure, damage, or destroy the same, or deface or obliterate any Entry or Entries therein, or shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in or from having free Access to, or in or from inspecting any such Book or Paper commonly called *a Specimen*, or in making any Entry or Entries therein, or in removing or taking away any such Book or Paper as last aforesaid, as to such Officer and Officers respectively shall seem meet, the Person or Persons so offending shall for each and every such Offence forfeit and lose the Sum of Two hundred Pounds.

Traders or Manufacturers.

Penalty on removing them; or defacing Entries, 200*l.*

XI. And whereas by an Act made in the Tenth Year of the Reign of Her late Majesty Queen *Anne*, for, amongst other Things, laying several Duties upon Soap and Paper, and upon certain Silks, Calicoes, Linens, and Stuffs, printed, painted, or stained, it was enacted, that all and every Person and Persons who shall print, paint, stain, or dye as aforesaid any Silks, Calicoes, Linens, or such Stuffs as in the said Act mentioned, in *Great Britain*, shall from Time to Time, within Six Weeks after he, she, or they shall make or ought to have made such Entry as in the said Act mentioned, clear off all the said Duties which shall be then due or remain unpaid for all such Silks, Calicoes, Linens, and Stuffs as shall have been printed, painted, stained, or dyed by him, her, or them respectively as aforesaid, upon Pain of forfeiting for every Default therein, Double the Sum of the same Duties whereof the Payment shall be so neglected; and that no such Person, after such Default in Payment made, shall deliver or carry out, or cause to be delivered or carried out, any such printed, painted, stained, or dyed Goods, until he hath paid and cleared off his Duty, on Pain to forfeit Double the Value of the Goods so delivered or carried out: And whereas it is expedient that the Duties payable for or in respect of printed, stained, painted, or dyed Silks, Muslin, Calicoes, Linens, and Stuffs, shall be cleared off and paid by and at the End of every Six Weeks; be it therefore enacted, That so much of the said Act as is herein-before recited, shall be and the same is hereby repealed; and that from and after the Thirty-first Day of *July* One thousand eight hundred and nineteen, all and every Person and Persons who shall print, paint, stain, or dye any Silks, Muslin, Calicoes, Linen, or Stuffs, in *Great Britain*, shall by or at the End of every Six Weeks clear off and pay all the Duties which shall during such Six Weeks have been charged upon such Person or Persons respectively, or shall then remain unpaid, for all such Silks,

10 Ann. c. 26.

Persons printing, &c. Silks, &c. shall clear the Duties every Six Weeks.

Muslin, Calicoes, Linens, and Stuffs respectively as shall have been printed, painted, stained, or dyed by him, her, or them respectively, upon Pain of forfeiting, for every Default therein, Double the Sum of the said Duties whereof the Payment shall be so neglected; and that no such Person, after making Default of such Payment, shall deliver or carry out, or cause to be delivered or carried out, any such printed, painted, stained, or dyed Goods, until he has paid and cleared off the whole of such Duties, upon Pain of forfeiting Double the Value of the Goods so delivered or carried out.

Recovery and Application of Penalties.

XII. And be it further enacted, That all Fines, Penalties, and Forfeitures hereby imposed, and not otherwise directed by this Act, shall 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 in *Scotland* 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.

Powers of 12 C. 2. c. 24. or any Act relating to the Excise, extended to this Act.

XIII. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of His late Majesty King *Charles* the Second, intituled *An Act for taking away the Courts of Wards and Liveries, and Tenures* in Capite *and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof;* or by any other Law or Laws now in force relating to His Majesty's Revenue of Excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging or ascertaining the Duties thereby granted or any of them, other than in such Cases for which other Penalties or Provisions are made and prescribed by this Act, shall be practised, used, and put in Execution in and for the Purposes of this Act, as fully and effectually, to all Intents and Purposes, as if all and every the said Powers, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in this present Act.

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