

ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

CAP. CII.

An Act for altering the Drawback on Acetous Acid exported; and for exempting Tiles made for draining Lands from Duty. [10th *July* 1821.]

WHEREAS Acetous Acid is made and exported from *Great Britain* to Foreign Parts of a Strength greatly above the Strength of Proof; and it is expedient that the Drawback payable thereon should be correspondent 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 the Drawback of Four-pence for every Gallon Wine Measure of Vinegar or Acetous Acid, not being under Proof, brewed or made in *Great Britain* for Sale, or brewed or made in *Ireland* and imported from thence into *Great Britain*, and exported from thence to Foreign Parts, on which respectively the Duties imposed by an Act made in the Fifty-eighth Year of the Reign of His late Majesty King *George* the Third, for repealing the Duties of Excise on Verjuice and Vinegar, and granting other Duties in lieu thereof, and for more effectually securing the Duties of Excise on Vinegar or Acetous Acid, have been paid, shall be payable and paid for every Gallon Wine Measure of such Vinegar or Acetous Acid which shall be exported from *Great Britain* to Foreign Parts, of the Strength of Proof, and so in proportion for any greater Degree of Strength thereof above Proof; any thing in the said recited Act or in any other Act or

The Drawback of 4d. per Gallon shall be paid for such Vinegar or Acetous Acid as shall be exported of the Strength of Proof, and so in proportion for a greater Degree of Strength.

Acts of Parliament to the contrary thereof notwithstanding; subject nevertheless to all and every the Rules, Regulations, Provisions, Penalties, and Forfeitures contained in the said recited Act, or in any other Act or Acts of Parliament relating to the Drawback herein recited, or to the Allowance of any Drawback of a Duty or Duties of Excise on Goods exported from *Great Britain* to Foreign Parts, so far as the same are applicable thereto.

55G.3. c.176.

II. And whereas by an Act made in the Fifty-fifth Year of the Reign of His said late Majesty, certain flat Tiles therein described are allowed to be made free of Duty, for the sole Purpose of serving for the Foundations or Support of such semi-eliptical Tiles for draining wet or marshy Lands as are therein mentioned: And whereas for further encouraging the draining of wet or marshy Lands, it is expedient to extend such Exemption from Duty to the flat Tiles hereinafter described; be it therefore enacted, That from and after the passing of this Act it shall and may be lawful to and for any Person or Persons to make flat Tiles for the sole Purpose of serving for the Foundations or Support of such semi-eliptical Tiles as shall be made and applicable and fit for the sole Purpose of draining wet or marshy Lands, and no such flat Tile being fit or proper for the Purpose of being used in Building, or in the Roof or Covering of any House, Shed, or other Building whatever, or otherwise than as aforesaid, without being charged or chargeable with any Duty for or in respect of such flat Tiles; any thing in any Act or Acts of Parliament contained to the contrary in anywise notwithstanding.

Flat Tiles for the Foundation of semi-eliptical Tiles used for draining Lands exempted from Duty.

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