ANNO TERTIO

GEORGII IV. REGIS.

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C A P. XXV.

An Act to continue, until the Twenty-fifth Day of *January* One thousand eight hundred and twenty-six, an Act of the Twenty-third Year of His late Majesty, for the more effectual Encouragement of the Manufacture of Flax and Cotton in *Great Britain*; and to amend the Law in respect of the Allowances of Excise Duties on Starch and Soap used in certain Manufactures. [15th *May* 1822.]

WHEREAS the Law herein-after mentioned has by Experience been found useful and beneficial, and it is expedient that the same should be further continued; 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 an Act passed in the Twenty-third Year of the Reign of His late Majesty King *George* the Third, for the more effectual Encouragement of the Manufacturers of Flax and Cotton in *Great Britain*, which was to continue in force for Two Years from the First Day of *January* One thousand seven hundred and eighty-four, and from thence to the End of the then next Session of Parliament; and which said Act was by several subsequent Acts revived, amended, and further continued until the Twenty-fifth Day of *July* One thousand eight hundred

23 G.3. c.77. so far as relates to Starch and Soap, further continued.

hundred and twenty-two, shall be and the same is hereby further continued, as so amended, from the said Twenty-fifth Day of *July* One thousand eight hundred and twenty-two, for the Term herein-after mentioned, so far as the same relates to Starch, or any Allowance or Allowances of the Duties thereon, and also for the Purposes hereinafter mentioned in respect of Soap and the Allowances payable by Law in respect thereof.

Allowances for such Articles how to be made.

II. And whereas it is expedient that all Allowances payable by Law for or in respect of Soap consumed in *Great Britain* in the making of any Cloths, Serges, Kerseys, Baize, Stockings, or other Manufactures of Sheep or Lambs Wool only, or Manufactures whereof the greatest Part of the Value of the Materials shall be Wool, or in the finishing of the said Manufactures, or preparing the Wool for the same, or in the whitening of new Linen in the Piece for Sale, or in preparing and finishing any Manufactures from Flax or Cotton for Sale, shall be made, allowed, and claimed in the Ways and Methods specified and directed by the said recited Act (except so far as the same have been amended or are hereby altered) in respect of Starch: Be it therefore enacted, That all such Allowances respectively shall from and after the Twenty-fifth Day of *July* One thousand eight hundred and twenty-two, be made and granted, allowed and claimed, by the Ways and Methods directed by the said recited Act in respect of Starch; and that all such Allowances, and the Person and Persons claiming any such Allowances, or concerned or acting therein, or in any manner relating thereto, shall be subject and liable to all the Clauses, Provisions, Regulations, Directions, Fines, Pains, Penalties, and Forfeitures contained in the said recited Act, as fully and effectually as if the same and every of them were herein repeated and continued; any thing in any other Act or Acts of Parliament to the contrary notwithstanding.

Notice to be given of Residence, and a Book to be kept and Entry made of the Starch and Soap received, subject to the Inspection of the Officer:

III. And be it further enacted, That no Person or Persons shall be entitled to any Allowance of any of the Duties on Starch or Soap used or employed after the Twenty-fifth Day of *July* One thousand eight hundred and twenty-two, as specified in the said recited Act, or payable by Law as aforesaid, unless such Person or Persons shall have, Ten Days at the least before he or they shall begin to use or employ any such Starch or Soap, given Notice in Writing at the next Excise Office of his Christian and Surname and Place of Abode or Manufacture at which he intends to keep the Book herein-after required for the Inspection of the Officers of Excise; or unless he shall from Time to Time, and as often as he shall receive any Starch or Soap to be employed in his Manufactory, enter the same in a Book to be kept by him for that Purpose, specifying in each such Entry the Date of such Receipt, the Quantity of Starch and Soap respectively received, the Place and Places from which the same was received, and the Person from whom the same was had and purchased, and shall, upon the next Attendance of the Officer of Excise for the Inspection of such Book, produce to him the Bill and Bills of Parcels for the Starch or Soap entered therein, who shall thereupon indorse the same with his Name and the Date of such Inspection; or unless such Book so to be kept shall at all Times when demanded by any Officer of Excise be produced to such Officer, to be by him perused and

inspected; or unless at the Time that the Manufacturer shall apply for the Allowances of the Duties payable by Law on the Consumption of Soap and Starch employed in his Manufactures, such Book, together with such Bill and Bills of Parcels as aforesaid, be delivered to the Collector of Excise, on the Oath of the Person who kept the same and made the Entries in such Book, of the Truth of such Entries, Bill and Bills of Parcels, and the actual Receipt of the Goods therein mentioned by such Manufacturer (and which Oath the respective Collectors and Supervisors of Excise are hereby authorized to administer), and such Book be left to remain with such Collector; and if any Manufacturer or other Person or Persons shall not keep such Book as aforesaid, and make such Entries as aforesaid, and produce the same to the Officer of Excise demanding the same, to be by him perused and inspected, and shew such Bill and Bills of Parcels to such Officer as aforesaid, and permit him to write thereon his Name with the Date of such Inspection as aforesaid, and deliver such Book and produce such Bills of Parcels to the Collectors at the Time aforesaid, to be examined and compared on Oath as aforesaid, or shall make any untrue Entry in such Books, or produce as aforesaid any untrue Bill or Bills of Parcels, or any Bill or Bills of Parcels where the Goods therein mentioned were not received by such Manufacturer, every such Person or Persons shall forfeit and lose all such Allowances, and also the Sum of Fifty Pounds, to be recovered and applied as directed by the said recited Act with respect to the Penalties therein mentioned: Provided always, that no such Allowances of the Duties on Starch or Soap shall be paid to or claimed by any such Manufacturer being a Dealer in Soap or Starch.

Penalty on Default, 50*l.* and Loss of Allowances.

If a Dealer, not entitled to Allowances.

IV. And be it further enacted, That this Act shall continue in force until the Fifth Day of *July* One thousand eight hundred and twenty-six.

Continuance of Act.

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