ANNO TERTIO

GEORGII IV. REGIS.

C A P. LXXXIII.

An Act to repeal the additional Duties and Drawbacks on Leather, granted and allowed by Two Acts of His late Majesty, and to grant other Drawbacks in lieu thereof, and to secure the Duties on Leather. [26th *July* 1822.]

WHEREAS by an Act passed in the Fifty-second Year of the Reign of His late Majesty King *George* the Third, for granting to His Majesty additional Duties of Excise in *Great Britain*, on Glass, Hides, and Tobacco and Snuff, additional Duties of Excise were granted and imposed on Hides and Skins, and Parts and Pieces of Hides and Skins, and on Vellum and Parchment, and on Leather manufactured into Goods and Wares: And whereas it is expedient to repeal the said several Duties so granted and imposed; 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 twenty-two, the several additional Duties of Excise on Hides and Skins, and Parts and Pieces of Hides and Skins, and on Vellum and Parchment, and on Leather manufactured into Goods and Wares, granted and imposed by the said Act passed in the Fifty-second Year aforesaid, shall be and the same are hereby respectively repealed, and shall then cease and determine, and be no longer paid or payable, save and except any Arrear thereof.

52 G. 3. c. 94.

Additional Duties on Hides and Skins and on Leather granted by recited Act, repealed.

II. And whereas by reason of the Repeal of the aforesaid several additional Duties, it is expedient that the several Drawbacks granted and allowed by an Act passed in the Fifty-sixth Year of the Reign of His said late Majesty, intituled *An Act for the further Regulation of the Trades of Tanners and Curriers*, upon the Exportation of Hides and Skins tanned, tawed, or dressed in *Great Britain*, and of Leather made or manufactured into Goods or Wares in *Great Britain*, from *Great Britain* to Foreign Parts, as Merchandize, and that the said Act should be repealed, and other Drawbacks granted in lieu of the Drawbacks so repealed; be it therefore further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, the said several Drawbacks granted and allowed by the said last-

56 G. 3. c. 110. repealed.

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mentioned Act of the Fifty-sixth Year aforesaid, and also the said Act, shall be and the same respectively are hereby repealed, and such Drawbacks respectively shall then cease and determine, and be no longer paid or payable; save and except any Arrear thereof; and save and except any Penalty or Forfeiture imposed by the Act last above mentioned, and which shall, on or before the said Fifth Day of *July* One thousand eight hundred and twenty-two, be incurred.

Instead of the Drawbacks repealed, the following shall be paid: Drawbacks.

III. And be it further enacted, That in lieu and instead of the several Drawbacks hereby repealed, there shall, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, be allowed and granted the following Drawbacks; that is to say,

For every Pound Weight Avoirdupois of all Hides and Skins, and Parts and Pieces of Hides and Skins, tanned or tawed in *Great Britain*, and duly marked, for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize, Two-thirds of the respective Duty paid:

For every Pound Weight Avoirdupois of all Hides and Skins, and Parts and Pieces of Hides and Skins tanned and curried in *Great Britain*, and duly marked, for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize, Two-pence:

For every Pound Weight Avoirdupois of all Leather tanned or tawed in *Great Britain*, for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be manufactured and actually made into Boots, Shoes, Saddles, or Gloves in, and duly exported from *Great Britain* to Foreign Parts as Merchandize, Three-pence:

For every Pound Weight Avoirdupois of all Leather tanned or tawed in *Great Britain*, for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be manufactured and actually made into Goods and Wares, other than Boots, Shoes, Saddles, or Gloves, in, and duly exported from *Great Britain* to Foreign Parts as Merchandize, Two-pence:

For all Goat Skins tanned with Sumack, or otherwise, to resemble *Spanish* Leather, in *Great Britain*, duly marked, and all Sheep Skins tanned for Roans (being after the Nature of *Spanish* Leather), in *Great Britain*, duly marked, for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize, the whole of the respective Duty paid:

For every Pound Weight Avoirdupois of Boots or Shoes made in *Great Britain*, the Upper Leathers, Vamps, and Boot Legs of which are made of Morocco, *Spanish* Leather, or Kid Skins, and for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize, Four-pence:

For every Pound Weight Avoirdupois of all Buck, Deer, or Elk Skins, dressed in Oil in *Great Britain*, for which the Duty imposed and payable thereon shall have been paid, whether manufactured and actually made into Goods or Wares or not (but if not, then to be duly marked), and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize, One Shilling:

For all other Hides and Skins, and Parts and Pieces of other Hides and Skins, dressed in Oil in *Great Britain*, and duly marked, for which the Duty imposed and payable thereon respectively shall have been paid, and which shall be exported from *Great Britain* to Foreign Parts

Parts as Merchandize, the whole of the respective Duty paid, according to the Weight or Number thereof respectively exported:

For every Pound Weight Avoirdupois of all other Hides and Skins dressed in Oil in *Great Britain*, for which the Duty imposed and payable thereon respectively shall have been duly paid, and which shall be manufactured and actually made into Goods and Wares (except Sheep and Lamb Skins dressed in Oil, and made into Goods and Wares, other than Gloves) in, and duly exported from *Great Britain* to Foreign Parts as Merchandize, Sixpence:

For every Pound Weight Avoirdupois of all Sheep and Lamb Skins dressed in Oil in *Great Britain*, for which the Duties imposed in respect thereof shall have been duly paid, and which shall be manufactured and actually made into Goods and Wares other than Gloves in, and duly exported from *Great Britain* to Foreign Parts as Merchandize, Four-pence.

Drawbacks to be paid and allowed in the Manner herein mentioned.

IV. And be it further enacted, That the said several Drawbacks by this Act allowed and granted shall and may be respectively paid and allowed 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 Drawbacks hereby repealed, or the Drawbacks of Duties of Excise respectively, upon Goods, Wares, Merchandize, or Commodities of the same Sorts or Kinds respectively, were or might be paid or allowed, except so far as the same are altered by this Act; and the Goods, Wares, Merchandize, or Commodities so by this Act respectively entitled to Drawbacks of Duties of Excise, shall be and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which Goods, Wares, Merchandize, or Commodities in general, and also to all and every the special Conditions, Rules, Regulations, Restrictions, and Forfeitures respectively to which the like Goods, Wares, Merchandize, or Commodities respectively were subject and liable, except as aforesaid, by any Act or Acts of Parliament in force immediately before the passing of this Act, relating to the Duties of Excise; 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 immediately before the passing of this Act, made for securing the Revenue of Excise, or for the Regulation and Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall be 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 several Drawbacks of Duties of Excise hereby allowed and granted, in as full and ample a Manner, to all Intents and Purposes whatever, except as aforesaid, 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.

Regulations for securing the Revenue of Excise to extend to this Act.

Penalty on Tanners, &c. concealing Hides, &c. 200*l.*

V. And be it further enacted, That if any Tanner, Tawer, or Dresser of Hides and Skins in Oil, or Maker of Vellum or Parchment, shall remove or conceal any Hide or Skin, or Part or Piece of any Hide or Skin, or any Vellum or Parchment, with intent to evade the Duty or Duties of Excise thereupon chargeable or payable, he, she, and they shall for every such Offence severally forfeit and lose the Sum of Two hundred Pounds, to be sued for, mitigated, recovered, applied, and accounted for as any other Penalty under or by any Law or Laws of Excise.

Notice to be given to the Excise Offi-

VI. And be it further enacted, That before any Hides or Skins, or Pieces of Hides or Skins, or any Vellum or Parchment, shall be weighed

cer, before whom the Hides, &c. shall be produced to be weighed and stamped, &c. and such Hides shall be kept separate from others for 24 Hours after charged with Duty.

weighed or counted by any Officer of Excise, and charged with Duty, or stamped or marked to denote such Charge, the Tanner, Tawer, or Dresser of Hides and Skins in Oil, or Maker of Vellum or Parchment, desirous of having the same so charged and stamped or marked, shall give Notice in Writing to the proper Officer of Excise, specifying the Day and Hour on which, and the Number of Hides and Skins, Parts or Pieces of Hides or Skins, and Skins or Pieces of Vellum or Parchment, which he or she shall desire to be weighed or counted, and charged with, and stamped or marked to denote the Charge of Duty, and shall deliver every such Notice to the proper Officer Twenty-four Hours at the least, if the entered Premises of such Trader where such Goods are to be charged with Duty are situate within a Market Town, and Forty-eight Hours at the least if such Premises are situate without a Market Town, before the Hour for weighing or counting any such Goods as aforesaid mentioned in such Notice, and shall before such Weighing or Counting thereof as aforesaid shall be begun, place and produce all the Hides and Skins, Parts and Pieces of Hides and Skins, Vellum, and Parchment, specified in such Notice to be weighed or counted, and charged with Duty, and stamped or marked as aforesaid, in an entered Room by themselves, and in which no other Hides or Skins, or Parts or Pieces of Hides or Skins, Vellum or Parchment, shall then be, and shall from that Time continue all such Hides or Skins, Parts or Pieces of Hides or Skins, Vellum or Parchment, alone in such Room for the Space of Twenty-four Hours next after the same shall have been charged with Duty, or stamped or marked as aforesaid by the Officer of Excise, unless the same shall have been weighed or counted, or be sooner re-weighed or re-counted by a Surveyor or Supervisor, and shall not, during the Time aforesaid, conceal, or remove any such Hide or Skin, or any such Part or Piece of any Hide or Skin, or any such Vellum or Parchment so weighed or counted, and charged with Duty, or stamped or marked, out of such Room, or bring into, or cause or suffer to be brought into such Room, any other Hide or Skin, or Part or Piece of any other Hide or Skin, or any other Vellum or Parchment, upon Pain of forfeiting for every such Offence, and for every Refusal or Neglect to observe any of the several Provisions herein contained, the Sum of Two hundred Pounds, to be sued for, mitigated, recovered, applied, and accounted for as any other Penalty under or by any Law or Laws of Excise.

Penalty, 200*l.*

No Currier, or other Person not being a Tanner, to use Sumack in currying, &c. except for Boot Tops or Saddles.

Penalty, 100*l.*, &c.

VII. And be it further enacted, That it shall not be lawful for any Currier or Curriers, or other Person or Persons not being an entered Tanner, to use Sumack in or about the currying of any Hide or Skin, or in the Preparation or Dressing of any Leather, except only for the Purpose of colouring Leather for making Boot Tops or Saddles, upon Pain of forfeiting for each and every such Offence the Sum of One hundred Pounds, to be sued for, mitigated, recovered, applied and accounted for as any other Penalty under or by any Law or Laws of Excise, together with the Forfeiture of all such Sumack, Hides, Skins, and Leather respectively, which shall and may be seized by any Officer or Officers of Excise.

Act may be altered this Session.

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

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