ANNO QUARTO

GEORGII IV. REGIS.

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C A P. XXVI.

An Act to repeal the Duties on certain Articles, and to provide for the gradual Discontinuance of the Duties on certain other Articles, the Manufacture of *Great Britain* and *Ireland* respectively, on their Importation into either Country from the other. [23d *May* 1823.]

WHEREAS by the Acts made in the Parliaments of *Great Britain* and *Ireland* respectively, for the Union of *Great Britain* and *Ireland*, it is among other Things enacted, as Part of the Sixth Article of the said Union, " That for the Period of Twenty Years from the Union, certain Articles, the Manufacture of either Country, specified and enumerated in the said Article, and in the Schedule Number Two to the said Acts respectively annexed, should be subject, on the Importation into each Country from the other, to the Duties specified in the said Article and Schedule respectively:" And whereas by an Act made in the First Year of the Reign of His present Majesty, intituled *An Act to continue certain Duties on several Articles, the Manufacture of* Great Britain *or* Ireland *respectively, on their Importation into either Country from the other,* Provision was made for continuing the Duties on the said Articles, and for making them terminable at certain Periods in the Proportions therein specified, between the First Day of *January* One thousand eight hundred and twenty-one and the Thirty-first Day of *December* One thousand eight hundred and forty: And whereas it is expedient that the Duties on many of the said Articles should cease and determine, and that Provision should be made for the gradual Discontinuance of the

Union Acts, Article VI.

1 G. 4. c. 45.

the Remainder of such Duties, so that the Whole thereof may cease at an earlier Period than is provided for that Purpose by the said last-mentioned 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 from and after the passing of this Act, all Duties payable on all Cottons, Calicoes, and Muslins whatever, payable under the said recited Act, shall be and the same are hereby repealed; and that from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, the said herein-before recited Act of the First Year of the Reign of His present Majesty shall be and the same is hereby wholly repealed.

Duties on Cottons, &c. payable under 1 G. 4. c. 45. repealed, and from 10th Oct. 1823 the recited Act wholly repealed.

II. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, the Duty of Ten Pounds on every One hundred Pounds of the Value of the several Articles herein-after enumerated, being the Manufacture of *Great Britain* or *Ireland* respectively, on their Importation into either Country from the other respectively, under or by virtue of the said Acts for the Union of *Great Britain* and *Ireland*, or of any other Act or Acts in force immediately before the passing of this Act, shall cease and determine, and shall be no longer paid or payable; (that is to say), *Apparel* (except new Apparel and Army Clothing as herein-after mentioned), Wrought Brass, Cabinet Ware, Coaches and other Carriages, Wrought Copper, Flat Window Glass and Plate Glass, Haberdashery, Tin Plates, Wrought Iron and Hardware, Gold and Silver Lace, Gold and Silver Thread, Bullion for Lace, Pearls and Spangles, Millinery, Pottery, Sadlery and other manufactured Leather, Silk Manufactures made of Silk mixed with any other Materials, Silks and Ribbons of Silk mixed with Gold or Silver, all Silk Gloves, Silk Fringe, Silk Laces, Stitching and Sewing Silk, Stuffs of Silk and Grogram Yarn, Stuffs mixed with Incle or Cotton, Stuffs of Silk and Worsted mixed, Stuffs of Silk mixed with any other Materials, Silk in the State called Organzine or Thrown Silk, and all Stockings made of Silk, Cotton, Woollen, or Worsted; and that from and after the said Tenth Day of *October* One thousand eight hundred and twenty-three, all Duties payable under any such Acts upon any Woollen Manufactures of *Great Britain* or *Ireland* respectively, known or distinguished by the Name or Description of Ornamental Old Drapery, and also all Duties payable on any Woollen Manufactures known by the Name of New Drapery (other than and except such Articles on which any Duty is expressly imposed by this Act), imported into either Country from the other respectively, shall in like Manner cease and determine, and be no longer paid or payable; any thing in the said Acts for the Union of *Great Britain* and *Ireland*, or in the said recited Act of the First Year of His present Majesty's Reign, or in any other Act or Acts in force immediately before the passing of this Act, or any Law, Usage, or Custom to the contrary in anywise notwithstanding; save and except in all Cases and so far as shall relate to the recovering, allowing, or paying any Arrears of any of the said Duties on any of the said Articles, which may remain unpaid on the said Tenth Day of *October* One thousand eight hundred and twenty-three, or any Fines, Penalties, or Forfeitures relating thereto respectively,

Ad valorem Duties of 10 per Cent. on certain Articles shall cease and determine after 10th Oct. 1823.

which shall have been incurred at any Time on or before the said Tenth Day of *October* One thousand eight hundred and twenty-three.

Ad valorem Duties on certain Manufactures of either Country imported into the other; viz. Silk, Glass, Hats, Paper for Hangings; from 10th Oct. to 31st Dec. 1823, 10*l.* per Cent.

III. And be it further enacted, That there shall be raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, in ready Money, without any Discount whatever, upon and in respect of the several Articles herein-after mentioned, being the Manufacture of *Great Britain* and *Ireland* respectively, on their Importation into either Country from the other respectively, the several and respective Duties following; (that is to say), Upon all Manufactures of Silk, being Handkerchiefs, Ribbons, and Stuffs of Silk only; upon all Glass, (except Flat Window Glass or Plate Glass); upon all Hats, and upon all Paper printed, painted, or stained for Hangings or other Uses, a Duty of Ten Pounds on every One hundred Pounds of the Value of any such Articles, which shall be so imported at any Time after the Tenth Day of *October* One thousand eight hundred and twenty-three, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-three; a Duty of Seven Pounds and Ten Shillings and no more, on every One hundred Pounds of the Value of such Articles, which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-four, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-four; a Duty of Five Pounds and no more, on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-five, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-five; a Duty of Two Pounds and Ten Shillings, and no more, on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-six, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-six; and that the said Duty of Two Pounds and Ten Shillings for every One hundred Pounds of such Value shall remain in force and be payable until and upon the said Thirty-first Day of *December* One thousand eight hundred and twenty-six, and no longer, and shall then cease and determine:

1st Jan. to 31st Dec. 1824, 7*l.* 10*s.* per Cent.

1825. 5*l.* per Cent.

1826. 2*l.* 10*s.* per Cent.

and then to cease.

Certain printed Calicoes, from passing this Act to 31st Dec. 1825, 10*l.* per Cent.

Upon all Calicoes, being printed, painted, or stained, except such as shall be dyed throughout of one Colour, or as shall be made of Cotton Yarn coloured or dyed before weaving, a Duty of Ten Pounds on every One hundred Pounds of the Value of any such Calicoes which shall be so imported at any Time on or after the passing of this Act, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-five; a Duty of Eight Pounds on every One hundred Pounds of the Value of any such Calicoes which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-six, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-six; a Duty of Six Pounds on every One hundred Pounds of the Value of any such Calicoes which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-seven, and at any Time on or before

1826. 8*l.* per Cent.

1827. 6*l.* per Cent.

before the Thirty-first Day of *December* One thousand eight hundred and twenty-seven; a Duty of Four Pounds on every One hundred Pounds of the Value of any such Calicoes which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-eight, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-eight; a Duty of Two Pounds on every One hundred Pounds of the Value of any such Calicoes which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-nine, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-nine; and that the said Duty of Two Pounds for every One hundred Pounds of such Value shall remain in force and be payable until and upon the said Thirty-first Day of *December* One thousand eight hundred and twenty-nine, and no longer, and shall then cease and determine:

1828. 4*l.* per Cent.

1829. 2*l.* per Cent.

and then to cease.

New Apparel, &c.

Upon all New Apparel imported for Sale, and upon all Army Clothing imported, such Apparel or Clothing being made of any Material or Materials which would be subject to the Duty on Old Drapery if imported in the Piece or not made up, a Duty of Ten Pounds for every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time after the Tenth Day of *October* One thousand eight hundred and twenty-three, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-three; a Duty of Eight Pounds and Ten Shillings on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-four, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-four; a Duty of Seven Pounds on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-five, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-five; a Duty of Five Pounds and Ten Shillings on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-six, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-six; a Duty of Four Pounds on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-seven, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-seven; a Duty of Two Pounds and Ten Shillings on every One hundred Pounds of the Value of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-eight, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-eight; a Duty of One Pound on every One hundred Pounds of the Value of any such Materials which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-nine, and at any Time on or before the Thirty-first Day of *December* One thousand

10 thousand

10*l.* per Cent. after 10th Oct. until 31st Dec. 1823.

1st Jan. to 31st Dec. 1824, 8*l.* 10*s.* per Cent.

1825. 7*l.* per Cent.

1826. 5*l.* 10*s.* per Cent.

1827. 4*l.* per Cent.

1828. 2*l.* 10*s.* per Cent.

1829. 1*l.* per Cent.

thousand eight hundred and twenty-nine; and that the said Duty of One Pound for every One hundred Pounds of such Value shall remain in force and be payable until the said Thirty-first Day of *December* One thousand eight hundred and twenty-nine, and no longer, and shall then cease and determine: And that the said several Duties respectively so by this Act imposed shall be in lieu and full Satisfaction of the Duty of Ten Pounds *per Centum* due and payable upon the Importation of the said Articles respectively under the said recited Acts for the Union of *Great Britain* and *Ireland*, or any other Act or Acts in force immediately before the passing of this Act. and then to cease.

IV. Provided always, and be it enacted, That any Woollen Goods known by the Name of Old Drapery, of the Value or Price of Twelve Shillings or more *per* running Yard, and any Woollen or Worsted Stuffs (not being figured, twilled, or printed), and any Flannels known by the Name of New Drapery of the Value of One Shilling and Three-pence or more *per* running Yard, the Manufacture of *Great Britain* and *Ireland* respectively, which shall be imported into either Country from the other at any Time after the said Tenth Day of *October* One thousand eight hundred and twenty-three, shall not be liable to the Payment of any Duty whatever; any thing in this Act contained to the contrary in anywise notwithstanding. After 10th Oct. no Duty shall be paid on Old Drapery of the Value of 12*s.* per Yard, or New Drapery of the Value of 1*s.* 3*d.* per Yard.

V. And for the ascertaining of such Value or Price, be it enacted, That when any Person shall make an Entry of any such Goods, it shall and may be lawful for the principal Officer at the Port of Importation, whensoever he shall think fit, to ascertain the Value and Price of the same by the Estimation of Three Persons, to be named and appointed in manner following; (that is to say), One of the said Persons shall be named by the said Officer, another by the Person making the Entry of such Goods, and the Third by the Two Persons so named as aforesaid; and the Persons so named and appointed shall examine into and estimate the Value of such Goods, and shall declare the same in Writing under their Hands to such Officer, according to the best of their Judgment; and such Goods shall be admitted to Entry either Duty free, or on Payment of the Duty payable under this Act, as the Case shall require: Provided always, that if it shall appear that any such Goods, which shall be entered as being of the Value of Twelve Shillings, or of One Shilling and Three-pence or more *per* running Yard respectively, shall by such Three Persons be estimated to be of a less Value by One-fifth Part of such Prices respectively, then the Person making Entry of the same shall forfeit Treble the Value of all such Goods, to be recovered in like manner as any Penalty under any Act or Acts for the Security of Duties of Customs. How such Value is to be ascertained. Penalty where the Value shall have been falsely stated.

VI. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and twenty-three, there shall be raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, in Ready Money, without any Discount whatever, upon and in respect of the several Articles following, being the Manufacture of *Great Britain* and *Ireland* respectively, on their Importation into either Country from the other, the several and respective Duties following; (that is to say), Upon all Woollen Duties on Woollen Manufactures.

Old Drapery. From 10th Oct. until 31st Dec. 1823, 8½d. per Yard. 1st Jan. to 31st Dec. 1824, 7½d. per Yard. 1825. 6½d. per Yard. 1826. 5½d. per Yard. 1827. 4½d. per Yard. 1828. 3½d. per Yard. 1829. 2½d. per Yard. and then to cease.

Woollen Manufactures known by the Name of Old Drapery (except Ornamental Old Drapery), a Duty of Eight-pence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time after the Tenth Day of *October* One thousand eight hundred and twenty-three, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-three; a Duty of Seven-pence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-four, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-four; a Duty of Sixpence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-five, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-five; a Duty of Five-pence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-six, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-six; a Duty of Four-pence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-seven, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-seven; a Duty of Three-pence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-eight, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-eight; a Duty of Two-pence Halfpenny on every Yard of any such Manufactures which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-nine, and on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-nine; and that the said Duty of Two-pence Halfpenny for every Yard of any such Manufactures shall remain in force and be payable until and upon the said Thirty-first Day of *December* One thousand eight hundred and twenty-nine, and no longer, and shall then cease and determine:

Woollen and Worsted Stuffs, &c. From 10th Oct. until 31st Dec. 1825, 2¾d. per Yard. 1st Jan. to 31st Dec. 1826, 2¼d. per Yard. 1827. 1¾d. per Yard.

Upon such Woollen and Worsted, Flannels and Worsted Stuffs, Calamancoes, Serges, Shalloons, and Camlets, whether plain, twilled, or printed, as shall have undergone the Process either of washing, stoving, dyeing, or pressing, being Articles of the Woollen Manufactures known by the Name of New Drapery, a Duty of Two-pence Three-farthings on every Yard of any such Articles which shall be so imported at any Time after the said Tenth Day of *October* One thousand eight hundred and twenty-three, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-five; a Duty of Two-pence Farthing on every Yard of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-six, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-six; a Duty of One Penny Three Farthings on every Yard of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-seven, and

at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-seven; a Duty of One Penny Farthing on every Yard of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-eight, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-eight; a Duty of Three Farthings on every Yard of any such Articles which shall be so imported at any Time on or after the First Day of *January* One thousand eight hundred and twenty-nine, and at any Time on or before the Thirty-first Day of *December* One thousand eight hundred and twenty-nine; and that the said Duty of Three Farthings for every Yard of such Articles shall remain in force and be payable until and upon the said Thirty-first Day of *December* One thousand eight hundred and twenty-nine, and no longer, and shall then cease and determine: And that the said several Duties on the Importation of the said Woollen Manufactures shall be in lieu and full Satisfaction of all Duties payable on the Importation of such Manufactures under the said recited Acts for the Union of *Great Britain* and *Ireland*, or any other Act or Acts in force immediately before the passing of this Act.

1828. 1¼*d.* per Yard.

1829. ¾*d.* per Yard, and then to cease.

VII. And be it further enacted, That the several Duties by this Act imposed, in respect of every One hundred Pounds of the Value of any of the Articles herein mentioned, shall be estimated and calculated and paid according to the Amount thereof in *British* Currency, in all Cases where the Value of such Articles shall be estimated in *British* Currency; and where such Value shall be estimated in *Irish* Currency, the said Duties shall be estimated, calculated, and paid according to the Amount thereof in *Irish* Currency; and that the said Duties on Woollen Manufactures shall (pursuant to the Directions contained in the said Acts for the Union of *Great Britain* and *Ireland*) be calculated and paid according to the Amount thereof in *Irish* Currency; and that all the said several Duties shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Ad valorem Duties to be paid in British or Irish Currency; those on Woollen Manufactures in Irish Currency, pursuant to Acts of Union.

VIII. And be it further enacted, That the Duties by this Act granted shall be under the Management of the Commissioners of Customs for the Time being; and that the said Duties shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in the same Manner and under all such Powers and Authorities, and by all such Ways and Methods, and according to all such Rules and Directions, and under all such Penalties and Forfeitures as other Duties of Customs or Duties on Importation may be raised, levied, collected, and paid according to the Laws in force in the United Kingdom, or in *England*, *Scotland*, or *Ireland* respectively.

Duties to be under the Management of Commissioners of Customs.

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