

ANNO SEXTO

GEORGII IV. REGIS.

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52 G. 3. c. 94. 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, a certain additional Duty of Excise is made chargeable upon Flint Glass and Phial Glass, respectively, made in *Great Britain*, and a certain additional countervailing Duty of Two Pounds Nine Shillings is also made chargeable on such Glass as aforesaid made in *Ireland*, and 55 G. 3. c. 113. imported from thence into *Great Britain*; and by an Act passed in the Fifty-fifth Year of the Reign of His said late Majesty (amongst other Things), for altering certain Drawbacks and countervailing Duties on Glass, certain Drawbacks are allowed upon Flint or Phial Glass, Wares, Vessels, or Utensils made in *Great Britain*, and exported: And whereas it is expedient to repeal the said several Duties and Drawbacks, and to impose other Duties, and grant another Drawback in lieu thereof; 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-five, all and singular the said Duties and Drawbacks shall cease and determine, and be no longer paid or payable, except in the Cases hereinafter mentioned; and that so much of the said Act above mentioned, and passed in the Fifty-first Year aforesaid, as relates to the taking out of certain Licences therein mentioned, and required to be taken out by all and every Maker and Makers of Flint Glass or of Phial Glass, before he, she, or they shall presume to make use of any Lear in or for the annealing of Flint Glass or Phial Glass, and to the Regulation of such Licences as therein mentioned, and also so much of an Act passed in the Fifty-ninth Year of the Reign of His said late Majesty, for continuing, until the Fifth Day of *July* One thousand eight hundred and twenty, certain Laws of Excise with regard to Crown Glass, and Flint Glass, and Phial Glass, and for altering certain Laws with regard to Flint Glass, which said Act was continued by subsequent Acts until the Tenth Day of *October* One thousand eight hundred and twenty-seven, as relates to Flint and Phial Glass, shall be and the same are, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, hereby repealed, save and except in all Cases relating to the recovering, allowing, or paying any Arrears of such Duties and Drawbacks as aforesaid respectively, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto respectively, or which shall have been incurred under any Part or so much of the said Acts, passed in the Fifty-first and Fifty-ninth Years aforesaid, as are hereby respectively repealed, and which shall have been respectively incurred at any Time before or on the said Fifth Day of *July* One thousand eight hundred and twenty-five: Provided always, that nothing herein contained shall extend or be deemed or construed to extend to repeal any Part or Clause or Provision in the said Act passed in the Fifty-first Year aforesaid, which regards the making Entry of, or the Construction or Use of any Lear, or any other Clause or Provision in, or any Part of the said last-mentioned Act, except that Part and so much thereof as is above mentioned, or which is expressly repealed by this Act.

Duties and Drawbacks payable under recited Acts to cease; and so much of recited Act 51 G. 3. c. 69. as requires Licences to be taken out to use Lear for annealing Flint or Phial Glass, and also so much of 59 G. 3. c. 104. as relates to Flint and Phial Glass, repealed.

In lieu of the Duties repealed the following to be levied: For every 1,000lb. of fluxed Materials for making Flint or Phial Glass, 12*l.* 10*s.*

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, in lieu and instead of the Duties by this Act repealed, there shall be raised, levied, collected, and paid, throughout the United Kingdom, unto His Majesty, His Heirs and Successors, the several Rates and Duties of Excise in *British* Currency herein-after mentioned; that is to say, for and upon every One thousand Pounds Weight Avoirdupois, and so in proportion for any greater or less Quantity of the fluxed Materials or Metal, or other Preparations whatever, by what Name soever the same are or may be called or known, that shall be made in *Great Britain* or *Ireland*, for the Purpose of making Flint Glass or Phial Glass, the Sum of Twelve Pounds and Ten Shillings, such Duties to be charged upon the gross Gauge of such fluxed Materials or Metal, or other Preparations, in the Pot, of which fluxed Materials or Metal, or other Preparations, Three thousand two hundred being taken as the Specific Gravity, Eleven shall be the Circular Divisor for finding the Contents of each such Pot in Pounds Weight Avoirdupois, without any Deduction, Abatement, or Allowance whatsoever.

New Drawback on Flint Glass, 29*l.* 3*s.* 4*d.* for every 1,000lb exported.

III. And be it further enacted, That in lieu of the several Drawbacks by this Act repealed, the following Drawback shall be allowed and paid; for and upon every One thousand Pounds Weight Avoirdupois, and so in proportion for any greater or less Quantity of Flint Glass, which shall be made in *Great Britain* or *Ireland*, and for and in respect of which, or of the Materials, Metal, or other Preparations from which the same shall have been made, all Excise Duties payable thereon have been duly paid, and which shall be exported as Merchandize from thence respectively to Foreign Parts, the Sum of Twenty-nine Pounds Three Shillings and Fourpence.

Duties to be under the Commissioners of Excise.

IV. And be it further enacted, That the several Duties by this Act imposed shall be under the Direction and Management of the Commissioners of Excise for the Time being.

Monies arising by this Act to be carried to the Consolidated nd

V. And be it further enacted, That all Monies arising by the Duties by this Act imposed (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Phial Glass to be deemed Flint Glass.

VI. And be it further enacted, That all Phial Glass which shall be made in any Part of the United Kingdom shall be deemed and taken to be Flint Glass within the Meaning of this Act and all other Acts of Parliament relating to the Revenue of Excise, and shall be charged with Duty accordingly as Flint Glass.

Duties to be levied as former Duties; and the Goods shall be liable

VII. And be it further enacted, That the Duties and Drawbacks by this Act imposed and granted shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed throughout *Great Britain* and *Ireland* respectively, in such and

to the same Regulations as the like Articles are subject to by virtue of any Act.

and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods by which the former Duties and Drawbacks of Excise respectively upon Goods, Wares, Merchandize, or Commodities of the same Sorts or Kinds respectively, were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, or allowed in *Great Britain*, except so far as the same are repealed or altered by this Act; and the Goods, Wares, Merchandizes, or Commodities so by this Act respectively made liable to the Payment of or chargeable with such Duties, or entitled to such Drawback of Excise as above mentioned, 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 are subject, 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 by any Act or Acts of Parliament in force on or immediately before the Fifth Day of *July* One thousand eight hundred and twenty-five, relating to the Duties and Drawbacks of Excise in *Great Britain* or *Ireland*; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatsoever, for any Offence whatever committed against or in breach of any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, made for securing the Revenue of Excise in *Great Britain* or *Ireland*, or for the Regulation and Improvement thereof, and the several Clauses, Powers, and Directions therein contained, except as aforesaid, shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution in *Great Britain* and *Ireland* respectively, for and in respect of the Duties and Drawbacks of Excise hereby imposed and granted, in as full and ample a Manner, to all Intents and Purposes whatever, 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.

Repeal of so much of 17 G. 3. c. 39. s. 31. as respects the Allowance on Flint and Phial Glass; and the whole of the Flint Glass fluxed in each Week to be worked out by Six o'Clock on Saturday, under Penalty of £200.

VIII. And whereas by an Act passed in the Seventeenth Year of the Reign of His said late Majesty King *George* the Third, (amongst other Things), for repealing several Rates and Duties upon Glass imposed by an Act made in the Nineteenth Year of the Reign of His late Majesty King *George* the Second, and for granting to His Majesty other Rates and Duties upon Glass in lieu thereof, and for the better collecting the Duties upon Glass, it is enacted, that in all Pots containing more than One Hundred Weight, used for preparing and mixing Metal and other Materials for making of Flint, Enamel, Stained Glass, and of all Phial Glass, an Allowance shall be made to the Makers of such Glass of One-fourth Part of the Metal or other Materials contained therein, and of One Inch deep at the Bottom of every such Pot, and in small Pots commonly called Pile Ends, which will not contain One Hundred Weight, and used as aforesaid, an Allowance shall be made to such Makers of One-fifth only of the Metal or Materials contained therein: And whereas by the said Act passed in the Fifty-first Year aforesaid it is further enacted, that all and every Maker and Makers of Flint Glass or of Phial Glass shall, and

he, she, or they is and are hereby required, at or before the Hour of Six in the Evening of *Saturday* in each and every Week, to work out into Wares, or to cause and procure to be worked out into Wares, the whole of the Metal or Preparation which shall at any Time during that Week have been founded or melted in any Pot or Pots to him, her, or them belonging, for the making of Flint Glass or Phial Glass, on pain to forfeit for every Neglect or Refusal thereof the Sum of Two hundred Pounds; provided always nevertheless, that nothing therein-before contained shall extend, or be deemed or construed to extend, to subject any Maker or Makers of any Flint Glass, or of Phial Glass, to the said last-mentioned Penalty, for or by reason of his, her, or their not working out the Allowance of One Inch deep, made to such Maker or Makers by an Act passed in the Seventeenth Year of His Majesty King *George* the Third, at the Bottom of any such Pot, any thing therein-before contained to the contrary in any wise notwithstanding; and it is necessary for the Purposes of this Act to repeal the same: Be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, the same, or so much of the said last-mentioned Acts respectively as are above recited, shall be and are hereby repealed; and that from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, all and every Maker or Makers of Flint Glass shall, and he, she, or they is and are hereby required, at or before the Hour of Six o'Clock in the Evening of *Saturday* in each and every Week, to work out into Wares, or to cause and procure to be worked out into Wares, the whole of the Materials, Metal, or other Preparations which at any Time during that Week shall have been fluxed or melted in any Pot or Pots to him, her, or them belonging, for the Purpose of making Flint Glass, or upon a Notice for that Purpose given by such Maker or Makers of Glass to the proper Officer of Excise, Six Hours before he, she, or they shall commence to lade out any Part of such Metal, to lade out in the Presence of the Supervisor or Officer attending upon such Notice for that Purpose, the whole of such Materials, Metal, or other Preparations as aforesaid, which may remain in such Pot after such Maker or Makers shall have ceased to work out any Wares therefrom, and the gauged Weight of such laded fluxed Materials, Metal, or Preparations, as taken by the Supervisor or Officer in the Pot, shall be deducted from the Weight of Glass for or in respect of which such Maker or Makers shall at that Time be chargeable with Duty, upon the Gauge thereof taken in the Pot, according to the Provisions of this Act; and if any such Maker or Makers of Glass as aforesaid shall neglect or refuse so to do, he, she, or they shall, for every such Pot in respect of which he, she, or they shall commit or make such Neglect or Refusal, forfeit the Sum of Two hundred Pounds.

Officer to make out an Account at the End of every Round or Period of Six Weeks of the whole

IX. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, at the End of every Round or Period of Six Weeks, an Account shall be taken and made out by the Supervisor, Surveyor, or Officer of the District or Place in which the Glass House of any Maker or Makers of Flint Glass shall be situate, of the whole Quantity of Flint Glass for or in

Quantity of Glass charged with Duty, and the whole Weight of Glass weighed within such Period, and to charge 6*d.* per lb. additional Duty upon every Pound Weight of such Excess.

respect of which such Maker or Makers of Glass as aforesaid shall have been charged with Duty upon the fluxed Materials, or Metal, or other Preparations from which such Glass as aforesaid shall have been made, after Deduction of the gauged Weight of all fluxed Materials, Metal, or other Preparations taken account of by the Officer, and laded out of the Pot, according to the Provisions of this Act, and of the whole Weight of manufactured Flint Glass and Flint Glass Wares weighed, or which shall have been made by such Maker or Makers of Glass as aforesaid, within such Round or Period of Six Weeks as aforesaid; and if, upon such Account being taken and made out as aforesaid, the Weight of such manufactured Glass and Glass Wares as aforesaid shall exceed the Quantity of such Glass as aforesaid, with which such Maker or Makers of Glass as aforesaid shall have been so charged with Duty, after such Deduction as aforesaid, by any Quantity greater than the Quantity of Fifty *per Centum* of or upon the whole Quantity of such Glass as last aforesaid, every such Maker or Makers of Glass as aforesaid shall be charged with and pay the Sum of Sixpence *per* Pound upon each and every Pound Weight of such Excess, over and above any Duty which such Maker or Makers of Glass as aforesaid shall have paid, or may have been charged with, upon the fluxed Materials, or Metal, or other Preparations from which such Glass as aforesaid shall have been made.

No Pot to be gauged without Notice, nor to be set in the Annealing Arch, without having been re-gauged and marked by the Supervisor.

X. And be it further enacted, That no Pot for the making of Flint Glass shall be gauged, or the Dimensions thereof taken by the Officers of Excise, unless the Maker or Makers of Flint Glass to whom such Pot shall belong shall give Notice to the Officer under whose Survey he, she, or they shall then be, of his, her, or their Intent or Desire to have such Pot examined and gauged, or the Dimensions thereof taken as aforesaid; and no Pot for the making of Flint Glass shall be set or put into any Annealing Arch, for the Purpose of drying or hardening the same, until the Supervisor or Surveyor of the District or Place in which the Glass House of any Maker or Makers of Flint Glass to whom such Pot shall belong shall be situate, shall have re-examined and re-gauged or taken the Dimensions of such Pot, and shall have marked the same with the Initials of his Name on the Outside thereof; and if any Maker or Makers of Flint Glass shall set or put any Pot for the making of Flint Glass into his, her, or their Annealing Arch, for the Purpose of drying or hardening the same, before such Supervisor or Surveyor as aforesaid shall have re-examined and re-gauged or taken the Dimensions thereof, or before he shall have marked the same as aforesaid, or if any such Maker or Makers as aforesaid shall deface or counterfeit or alter, or cause to be defaced or counterfeited or altered, any such Mark as aforesaid, he, she, or they shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

The Supervisor or Surveyor to give the Dimensions of each

XI. And be it further enacted, That when and so soon as any Pot for the making of Flint Glass shall be gauged, and the Dimensions thereof ascertained and taken by the Supervisor or Surveyor of Excise, according to the Rules and Directions to him in that

Behalf given from Time to Time by the Commissioners of Excise for the Time being, such Supervisor or Surveyor shall and is hereby required to give such Dimensions or Calculation of the Capacity and Contents of such Pot, according to the Gauge by him in that Behalf taken, to the Maker or Makers of Flint Glass to whom such Pot shall belong.

Pot, to the Maker, when and so soon as he has ascertained the same by Gauge.

XII. And be it further enacted, That no Pot or Pots for the making of Flint Glass shall be set in the Furnace, unless the Maker or Makers of Flint Glass to whom such Pot or Pots shall belong shall give Six Hours Notice thereof in Writing to the Officer of Excise under whose Survey he, she, or they shall then be, specifying in such Notice the Time and Hour when he, she, or they intends or intend to set such Pot or Pots in the Furnace, and the particular Pot or Pots, and Marks and Numbers on the same, by him, her, or them intended to be so set, and the particular Hole in the Furnace in which each such Pot is intended to be so set; and if any Maker or Makers of Flint Glass shall set any Pot for the making of Flint Glass in the Furnace without having given such Notice as aforesaid, or having given such Notice, and after the Excise Officer attending for such Purpose shall have taken an Account of and examined the same, shall change or alter the Position of any Pot, of which he, she, or they shall have given such Notice, except in any Case of Emergency, of which Notice in Writing shall be given by such Maker or Makers to the Surveying Officer within Four Hours after the making of such Change or Alteration, and before unstopping the Pot, if any Materials, Metal, or other Preparations be therein uncharged with Duty, or shall set in the Furnace any other Pot in lieu or in place of any Pot of which he, she, or they shall have given such Notice as aforesaid, or in any different Hole than the Hole of the Furnace mentioned in such Notice for each such Pot, every such Maker or Makers so offending shall for every such Offence forfeit the Sum of One hundred Pounds.

Makers to give Six Hours Notice of setting Pots in the Furnace, under Penalty of 100*l.* for doing so without Notice, or for altering the Position of or changing the Pots.

XIII. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, it shall not be lawful for any Maker or Makers of Flint Glass to unstop or take down any Stopper from his, her, or their Pot or Pots, containing any Materials or Metal, or other Preparation for the making of Flint Glass, (the same not being a Pot cracking or breaking, whilst the same is filled with such Materials, Metal, or Preparation as aforesaid), without giving Six Hours Notice, in such Manner in other Respects as by the said Act, passed in the Thirty-second Year aforesaid, was and is in that Behalf directed and required; and all such Pots as aforesaid, which shall be charged with any such Materials or Metal, or other Preparations as aforesaid, for any particular Journey or Making of Flint Glass, upon such Notice to unstop the same, or take down the Stopper thereof as aforesaid, being given, shall be opened altogether and at one and the same Time, upon the Attendance of the Officer or Supervisor of Excise (if he can be present) for that Purpose, and in the Presence of such Officer or Supervisor; and if upon opening such Pots as aforesaid any Pot or Pots shall be found to contain Materials or Metal, or other Preparation for the making

All Pots upon Notice being given to be unstopped shall be opened at once, and if any found, upon being opened, unfit for working, the whole to be stopped up again, and a fresh Notice given.

making of Flint Glass, then unfit for the making or working of the same out into Glass Wares, the whole of the Pots charged with such Materials or Metal, or other Preparations, of such particular Journey or Making, shall be stopped up again, and a fresh and like Notice for unstopping the same, or taking down the Stoppers thereof, shall be given as aforesaid; any thing in this or any other Act or Acts of Parliament to the contrary thereof notwithstanding; and if any Maker or Makers of Flint Glass shall commit any Offence against any of the Regulations aforesaid, he, she, and they respectively shall forfeit the Sum of One hundred Pounds.

Penalty for offending against these Regulations, 100*l.*

Makers may charge fresh Pots or Overtakers, after the Expiration of the Time mentioned in the former Notice to charge, upon giving Notice thereof, according to the 17 G. 3. c. 39. s. 33.

XIV. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, it shall and may be lawful for any Maker or Makers of Flint Glass, after the Pots of any particular Journey or Making of Flint Glass, to him, her, or them belonging, shall have been charged under a Notice by him, her, or them given according to the said Act passed in the Seventeenth Year aforesaid, and after the Expiration of the Time mentioned in such Notice, to fill or charge any fresh Pot or Pots (commonly called Overtakers) with Materials or Metal, or other Preparations for the making of Flint Glass, at any Time during the making of such Journey or Making of Flint Glass, upon giving such or a similar Notice in Writing of his, her, or their Intention so to do, according to the Notice directed to be given by every Maker or Makers of Glass, by the said Act passed in the Seventeenth Year aforesaid, all which said Pot or Pots (commonly called Overtakers) as aforesaid shall be opened in the same Manner, and at one and the same Time, as the Pots of the same Journey or Making, for the making of Flint Glass, are herein-before directed to be opened, and shall be under and subject in every respect to the same Penalties, Rules, Regulations, and Directions, as any other Pot or Pots for the making of Flint Glass; provided always, that if the filling or charging of such Pot or Pots (commonly called Overtakers) as aforesaid, whereof such Notice shall have been given as aforesaid, shall not be begun pursuant to such Notice, then and in every such Case such Notice shall be void and altogether null and of no Effect whatsoever.

Where the Metal in any Pot shall become unfit for Use, Notice thereof shall be given to the Officer, and it shall remain to the End of the Week, when it shall be laded out, and Allowance made for the same,

XV. And be it further enacted, That where the Metal contained in any Pot or Pots for the making of Flint Glass shall become unfit for Use, or shall be incapable of being worked or manufactured into Wares, the Maker or Makers of Glass to whom any such Pot or Pots as aforesaid shall belong, shall give Notice thereof immediately to the Officer of Excise under whose Survey he, she, or they shall then be, and such Pot or Pots shall be thereupon allowed to remain and continue, until the End of the Week in which such Pot or Pots shall have been charged, with all the Materials or Metal, or other Preparation for the making of Flint Glass as aforesaid, therein, at which Time the Materials, Metal, or Preparations in such Pot or Pots shall be laded out in the Presence of the Supervisor or the Officer of Excise, and if such Supervisor or Officer be satisfied that no Alteration has been made therein, the gauged Weight of the fluxed Materials, Metal, or other Preparations so laded out as aforesaid, shall be deducted from the

Weight

Weight of the Glass with which such Maker or Makers shall be chargeable with Duty upon the Gauge thereof taken in such Pot or Pots as aforesaid; and if any Maker or Makers of Glass shall, after giving such Notice as aforesaid, take out any of the Materials, Metal, or other Preparations as aforesaid, from any such Glass Pot, until the whole thereof shall be so laded out as aforesaid, or add any Materials, Metal, or other Preparations thereto, or make any Alteration therein, he, she, and they respectively shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Makers taking out Materials from the Pot until the whole shall be laded out, or make any Alteration therein, to forfeit 200*l.*

XVI. Provided always, and be it further enacted, That if the fluxed Materials, Metal, or other Preparations contained in any such Pot or Pots, of which such Notice shall be given as aforesaid, be coloured Glass, and incapable of being used for White Glass, or otherwise than as Blue, Green, or other coloured Glass, it shall be lawful for any such Maker or Makers (on giving Six Hours Notice thereof, and of such his, her, or their Intention, to the Surveying Officer of Excise, specifying therein the particular Pot or Pots) to lade out, in the Presence of the Supervisor or Surveying Officer, all such fluxed Materials, Metal, or other Preparations as shall be therein, into Water, and thereupon to make such Alteration in such Materials, Metal, or other Preparations as he, she, or they may think fit, for deepening or improving the Colour thereof aforesaid, and forthwith to re-charge such Pot or Pots with such Materials, Metal, or other Preparations for the making of such coloured Glass as aforesaid only; and every such Pot or Pots so re-charged shall be deemed, and shall be subject to the same Regulations as are herein-before provided with respect to such Pots as are commonly called Overtakers; and that when such Pot or Pots shall be again unstopped, Duty shall be charged upon the gauged Weight of all the fluxed Materials, Metal, or other Preparations contained therein, and every such Maker or Makers shall be liable to pay the Duty so charged as last aforesaid, the gauged Weight of the fluxed Materials, Metal, or other Preparations so laded out as aforesaid, being deducted as aforesaid, any thing herein contained to the contrary notwithstanding.

But Makers on giving Six Hours Notice may lade out in the Presence of the Officer the fluxed Materials into Water, and make such Alterations as they think fit for improving the Colour.

XVII. And whereas by the said Act passed in the Thirty-second Year aforesaid, it is provided, that nothing therein contained shall extend or be deemed or construed to extend to subject any Maker or Makers of Flint Glass to a Penalty of Fifty Pounds, by the said last-mentioned Act imposed upon any such Maker or Makers of Glass unstopping or taking down any Stopper from his, her, or their Pot or Pots, containing any Metal or Preparation for the making of Flint Glass, without such Notice as therein mentioned, for or by reason of his, her, or their unstopping or taking down any Stopper from any such Pot which may happen to crack or break whilst the same is filled or charged with any Metal, Materials, or Preparation, for the sole Purpose of preventing the Loss of such Metal, Materials, or Preparation, or from any other Pot or Pots, for the sole Purpose of discovering such broken Pot or Pots, any thing herein-before contained to the contrary thereof notwithstanding; be it further enacted, That such Clause or Proviso, or so much of the said Act passed in the Thirty-second Year aforesaid, as above recited, shall, from and after

32 G. 3. c. 40. s. 5. allowing the unstopping of Pots breaking while charged continued, provided that the Material be laded out in the Presence of an Officer; in which Case the gauged Weight thereof shall be deducted from the Charge of the gross Gauge on such Pot.

after the said Fifth Day of *July* One thousand eight hundred and twenty-five, remain and continue in force: Provided always, that the Metal, Material, or Preparation in such Pot, which may so happen to crack or break as aforesaid, shall immediately be laded out by such Maker or Makers of Glass as aforesaid, in the Presence of an Officer of Excise, in which Case the Amount of the gauged Weight of Metal, Materials, or Preparation so laded out of such Pot as aforesaid, or inevitably and wholly lost by such cracking or breaking of the Pot as aforesaid, shall be deducted from the gross Gauge of such Pot, by which the same, or the Metal, Materials, or Preparation with which such Pot was charged, were before charged with Duty.

No Materials to be added to any Pot after the Gauge has been taken thereof, under Penalty of 200*l*.

XVIII. And whereas by the said Act passed in the Seventeenth Year aforesaid, it is enacted, that if any Maker of Glass, after such Notice as by that Act and a certain other Act therein directed and required to be given, and a Gauge taken by the Officer of the Metal or Preparation in their Pots, shall, without a fresh Notice in Writing, put into such Pot any Metal, Material, or Preparation whatsoever, every such Maker of Glass shall in every such Case forfeit and lose the Sum of Fifty Pounds: And whereas it is expedient to increase such Penalty with respect to Flint Glass, in order to deter the Maker or Makers of such Glass from so doing; be it therefore enacted, That if, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, any Maker or Makers of Flint Glass shall, after a Gauge taken by the Officer of Excise of the Materials or Metal or other Preparations for the making of Flint Glass, in any Pot set in the Furnace to him, her, or them belonging, put into or add any Materials, Metal, or Preparation whatsoever to such Pot, he, she, or they so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Makers may manufacture Flint Glass not requiring to be annealed, upon giving Notice thereof to the Officer.

XIX. And whereas by the said Act passed in the Fifty-first Year aforesaid, it is enacted, that all and every Maker and Makers of Flint Glass or of Phial Glass shall put, place, or deposit in One or more such Lear or Lears as aforesaid, for the Purpose of annealing the same, and shall anneal therein all the Flint Glass and Phial Glass respectively which shall from Time to Time be by him, her, or them made or manufactured; and if any Maker or Makers of Flint Glass or of Phial Glass shall omit or fail to anneal in such Lear or Lears, any Portion of the Flint or Phial Glass by him, her, or them manufactured, or shall put, place, or deposit in any Kiln, Stove, or Oven, or Annealing Arch or Oven, other than such Lear or Lears as aforesaid, any Flint Glass or Phial Glass for the Purpose of annealing the same, or shall anneal the same therein, he, she, or they shall for each and every such Offence forfeit and lose the Sum of Two hundred Pounds; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, no Maker or Makers of Flint Glass shall incur such Penalty of Two hundred Pounds as aforesaid, by reason of his, her, or their not putting, placing, or depositing, in One or more of such Lears as aforesaid, for the Purpose of annealing the same, or for not annealing therein all the Flint Glass which shall from Time to Time be by him, her, or them made or manufactured, but that it shall and may be

lawful for any Maker or Makers of Flint Glass to make or manufacture Flint Glass which shall not be so put, placed, or deposited as aforesaid in any Lear or Lears, or to be annealed therein as aforesaid, upon such Maker or Makers of Glass as aforesaid giving Six Hours Notice in Writing to the Officer or Officers of Excise under whose Survey he, she, or they shall then be, of his, her, or their Intention so to do, specifying in such Notice the Number and particular Pot or Pots from which he, she, or they intends or intend to make or manufacture such Flint Glass, and the particular Kinds of Wares to be made therefrom: Provided always, that if such Maker or Makers of Flint Glass as aforesaid shall neglect or omit to give such Notice as in that Behalf aforesaid, nothing herein contained shall in anywise extend or be deemed or construed to extend to prevent such Maker or Makers of Glass as aforesaid from incurring such Penalty as above mentioned.

Maker desirous of making Flint Glass not requiring to be annealed, to provide a secure Room for depositing the same therein.

XX. And be it further enacted, That all and every Maker and Makers of Flint Glass who shall be desirous of making or manufacturing any Flint Glass which does not require to be put, placed, or deposited in any Lear, or to be annealed therein, shall, and he, she, or they is and are hereby required to find and provide, or to build and construct in every Glass House in which such Flint Glass as aforesaid shall be intended to be made or manufactured into Glass Wares as aforesaid, a good and sufficient and well-lighted Room for the placing and depositing therein of such Flint Glass or Glass Wares, which Room shall be next to and communicate with such Glass House; and all and every such Maker and Makers shall be, in respect of every such Room, subject to all and every the Penalties and Regulations to which Flint Glass Makers are subject by the Provisions of the said Act made in the Fifty-first Year aforesaid, or concerning the Weighing or Re-weighing Rooms therein mentioned, except so far as the same are altered by this Act; and no such Room shall have more than One Door or Entrance into the same, and the said Door or Entrance shall open directly into and afford and form an immediate Communication with such Glass House, and such Room, and the Door or Entrance thereof, shall be securely locked, fastened, and sealed by the Officer or Officers of Excise under whose Survey such Maker or Makers of Flint Glass shall from Time to Time be, at all Times when there shall be any such Flint Glass therein as aforesaid, save and except when the same shall be opened by such Officer or Officers for the Purpose of putting or depositing such Glass as aforesaid therein, or of weighing and taking an Account of such Flint Glass or Glass Wares therein as aforesaid; and when any such Maker or Makers of Flint Glass shall be desirous of having the Door or Entrance of any such Room unlocked or opened for any of the Purposes aforesaid, such Maker or Makers shall give to the Officer of Excise under whose Survey he, she, or they shall then be, One Hour's previous Notice in Writing of his, her, or their being desirous of depositing such Glass in such Room, and Six Hours Notice for weighing such Glass for Charge of Duty, specifying in such Notice the particular Time and Hour when he, she, or they is or are desirous to have the same so unlocked or opened, whereupon such Officer shall attend pursuant to such Notice, and shall unlock and open the said

Door

Door or Entrance, and shall keep and continue the same so unlocked or open for so long Time as shall be necessary for the Purpose specified in such Notice; and such Officer shall thereupon again lock, fasten, and secure the said Door or Entrance; and if any Maker or Makers of Flint Glass as aforesaid shall neglect or refuse to find and provide, or so build and construct such Room as aforesaid, he, she, or they so offending shall for each and every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always nevertheless, that no such Maker or Makers of Flint Glass as aforesaid shall be at liberty to give or shall give any such Notice or Notices as last aforesaid, for having the Door or Entrance of the said Room opened for weighing Glass as aforesaid more than Once within the Space of any Twelve Hours, or at any Time, except between the Hours of Six in the Morning and Six in the Afternoon, nor shall any Officer or Officers of Excise, in pursuance or under pretence of any such Notice or Notices, unlock or open any such Door or Entrance for weighing Glass as aforesaid more than Once within the Space of any Twelve Hours, or at any other Time than as aforesaid; any thing herein-before contained to the contrary in anywise notwithstanding.

Makers to deposit the Flint Glass or Wares not requiring to be annealed in Trays or Baskets to be provided by them, and to convey the same into the Room provided for that Purpose as soon as filled, under Penalty of 200*l*.

XXI. And be it further enacted, That all and every Maker or Makers of Flint Glass who shall make or manufacture any Flint Glass which does not require to be put, placed, or deposited in any Lear, or to be annealed therein, such Maker or Makers of Flint Glass having provided such Room as by this Act required for placing and depositing the same therein, shall, as soon as such Flint Glass shall be made or manufactured into Glass Wares, lay or deposit all such Flint Glass, or the Wares into which the same shall be made or manufactured, in Trays or Baskets to be by him, her, or them in that Behalf provided, and shall immediately, or so soon as the same shall be filled, carry and convey all such Trays or Baskets, with the Flint Glass or Wares laid or deposited therein as aforesaid, into the Room by him, her, or them provided for such Purpose, and shall place and deposit such Trays or Baskets, or the Flint Glass or Wares therein, in such Room, and keep and continue the same therein until the Officer shall have finally weighed and taken an Account thereof for Charge of Duty; and if any Maker or Makers of Flint Glass, who shall make or manufacture any such Flint Glass as aforesaid, shall not so lay or deposit all such Flint Glass, or the Wares into which the same shall be made or manufactured, in such Trays or Baskets as aforesaid, or shall not immediately, or so soon as the same shall be filled, carry and convey every such Tray or Basket, with such Glass therein, into such Room as aforesaid, or shall not place or deposit such Tray or Basket, or the Flint Glass or Wares therein, in such Room, or shall not keep or continue the same therein until the Officer shall have finally weighed and taken an Account thereof as aforesaid, all and every such Maker or Makers of Flint Glass so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that any Officer or Officers of Excise shall be at liberty to weigh or take an Account of all Flint Glass brought into or deposited in such Room, in such Manner and at such Times as he or they may think fit.

XXII. And

Flint Glass Makers to provide Scales and Weights in the Room for unannealed Glass.

XXII. And be it further enacted, That all and every Maker and Makers of Flint Glass shall, and he, she, and they is and are hereby required to keep sufficient and just Scales and Weights in such Room as aforesaid, and shall, at his, her, or their own Expence, find, provide, and affix within such Room fit and proper Hooks or Staples, and also permit and suffer any Officer or Officers of Excise at any Time to use the same for the Purpose of weighing and taking an Account of, and re-weighing in such Room the Flint Glass, as he may think fit, which shall at any Time be deposited therein; and if any such Maker or Makers shall neglect to keep such Scales and Weights, or either of them, or shall not at his, her, or their own Expence find, provide, and affix in manner aforesaid such fit and proper Hooks or Staples as aforesaid, or shall not permit or suffer any Officer or Officers of Excise to use the same, such Maker or Makers shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds; and if any such Maker or Makers shall, in the weighing or re-weighing of any such Flint Glass, make use of, or cause or procure or suffer to be made use of, any false, unjust, or insufficient Scales or Weights, or shall practise any Art, Device, or Contrivance, by which any such Officer or Officers may be hindered or prevented from taking the just and true Weight of any such Flint Glass, then and in every such Case, such Maker or Makers shall, for each and every such Offence, forfeit and lose the Sum of Five hundred Pounds, with all such false, unjust, or insufficient Scales and Weights respectively, and the same shall and may be seized by any Officer or Officers of Excise.

Penalty 100*l.*

Making use of false Scales, Penalty 500*l.*

Workmen or Servants maliciously adding Materials to any Pot after a Gauge taken of it by the Officer, or fraudulently removing Flint Glass, may be imprisoned for Three Months and kept to hard Labour.

XXIII. And whereas by an Act passed in the Thirty-fourth Year of the Reign of His said late Majesty King *George* the Third, for granting to His Majesty certain additional Duties on Glass imported into or made in *Great Britain*, it is enacted, that if any Workman or Servant of, or any other Person employed by any Maker or Makers of Glass, shall, after a Notice in Writing has been given as aforesaid by such Maker or Makers of Glass, of the filling or charging any Pot with Metal, Materials, or Preparation for the making of Glass, and after a Gauge taken by the Officer of the Metal, Materials, or Preparation in such Pot, put into such Pot any Metal, Material, or Preparation whatsoever, without a fresh Notice in Writing, every such Workman, Servant, or other Person shall, for every such Offence, be subject to a certain pecuniary Penalty therein mentioned: And whereas such Penalty has been found insufficient to deter such Persons from committing such Offence, and it is expedient in Cases of Flint Glass to impose a severer Punishment on them for so doing, if done maliciously, and with Intent to injure such Maker or Makers of Flint Glass; be it therefore enacted, That if, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, any Workman or Servant of or other Person employed by any Maker or Makers of Flint Glass, shall, after a Gauge taken by any Officer of Excise of the Materials or Metal, or other Preparations for the making of Flint Glass, in any Pot set in the Furnace, maliciously, or with Intent to injure such Maker or Makers, add to or put into any such Pot any fresh Material, Metal, or other Preparations, or if any such Workman, Servant, or other Person shall

maliciously, and with such Intent as aforesaid, remove, hide, or conceal any Flint Glass, before the Officer shall have taken an Account thereof, and charged the Duty thereon, every such Workman, Servant, or other Person as aforesaid, shall and may, for any such Offence as aforesaid, be conveyed by any Constable, or other lawful Peace Officer before any Two or more of His Majesty's Justices of the Peace, in any Part of the United Kingdom, residing near to the Place where any such Offence shall be committed, who are hereby respectively authorized and required, upon Confession of such Workman or Servant, or other Person as aforesaid, or on Proof upon Oath of One or more credible Witness or Witnesses, to convict such Workman, Servant, or other Person so offending of such Offence; and upon such Conviction, by Warrant or Warrants under their Hands and Seals respectively, to commit such Workman, Servant, or other Person so convicted, to the Common Gaol or House of Correction of the County, Riding, Division, City, or Liberty, or Town or other Place in which such Conviction shall take place, for any Length of Time not exceeding Three Months from the Day of such Commitment; and such Workman or Servant, or other Person as aforesaid, so committed as aforesaid, shall, for and during the whole Time of which he or she shall be committed, be kept to hard Labour in such Gaol or House of Correction: Provided always, that nothing herein contained shall extend or be deemed or construed to extend to repeal, alter, or affect any Penalty or Penalties on the Maker or Makers of such Glass as aforesaid, but that all and every such Maker or Makers shall still remain and continue liable to all and singular such Penalty and Penalties for any Offence or Offences by him, her, or them committed, contrary to this or any other Act or Acts of Parliament, any thing herein contained to the contrary thereof notwithstanding; unless such Maker or Makers of Flint Glass shall prosecute such Workman, Servant, or other Person as aforesaid, to Conviction as aforesaid, and shall produce to the Commissioners of Excise a Certificate of such Conviction, and of the Person so convicted having suffered or being in Prison under such Sentence, and suffering such Punishment as aforesaid.

No Flint Glass entitled to Drawback which is of less Specific Gravity than 3,000, the Specific Gravity of Water being taken at 1,000.

XXIV. And be it further enacted, That no Flint Glass shall be entitled to the Drawback by this Act granted on the Exportation thereof, unless such Glass shall be of the Specific Gravity of Three thousand, the Specific Gravity of Water being taken at One thousand; and that all Glass entered for Exportation on Drawback as Flint Glass, which is of less Specific Gravity than Three thousand as aforesaid, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

No Flint Glass not worth 11*d.* per Pound entitled to Drawback.

XXV. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, no Flint Glass shall be entitled to the Drawback by this Act granted on the Exportation thereof, unless such Glass shall be worth Elevenpence *per* Pound at the least, if for Home Consumption, at the Time of such Glass being entered for Exportation; and that all Glass entered for Exportation on Drawback, as Flint Glass, which is of less Value than as aforesaid, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

XXVI. Pro-

All Glass packed up and deposited under the Care of an Excise Officer, by July 5, 1825, shall be entitled to the former Drawback on Exportation within Two Months.

XXVI. Provided always, and be it further enacted, That all Glass which shall be packed up and enclosed in the Packages in which such Glass is intended to be exported, and which shall be sealed up by the Excise Officer for that Purpose, at any Time before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall be entitled to the Drawback or Drawbacks allowed on the Exportation thereof by any Act or Acts of Parliament in force on, or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five: Provided always, that such Glass shall be actually shipped for such Exportation within Two Months next after the said Fifth Day of *July* One thousand eight hundred and twenty-five, and shall be duly exported accordingly.

Regulations and Provisions of former Acts to extend to this Act.

XXVII. And be it further enacted, That all the Powers, Authorities, Methods, Rules, Directions, Regulations, Penalties, Forfeitures, Provisoes, Clauses, Matters, and Things, which in and by any Act or Acts of Parliament relating to the Duties on Flint Glass, or on the Materials or Metal or other Preparation made use of in *Great Britain* in the making of Flint Glass, or to the paying or allowing of any Drawback on the Exportation of Flint Glass, in force in *Great Britain* on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, are contained, provided, settled, or established, for managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said Duties, or for paying or allowing any Drawback of the said Duties, and for preventing, detecting, and punishing Frauds relating thereto, except where the same are expressly repealed or altered by this Act, shall be and remain in full Force and Effect, to all Intents and Purposes; and the said Powers, Authorities, Methods, Rules, Directions, Regulations, Penalties, Forfeitures, Provisions, Clauses, Matters, and Things, except as before excepted, shall continue and be duly observed, practised, applied, used, and put in Execution, throughout the whole of the United Kingdom of *Great Britain* and *Ireland*, as fully and effectually to all Intents and Purposes (except as before excepted) as if the said Powers, Authorities, Rules, Directions, Regulations, Penalties, Forfeitures, Provisions, Clauses, Matters, and Things had been expressly inserted and re-enacted in this present Act.

Flint Glass brought from Ireland into Great Britain to be accompanied with Certificate of the Payment of the Duty.

XXVIII. And whereas no Excise Duty upon Flint Glass has hitherto been payable in *Ireland*, but a Drawback has been paid in *Great Britain* upon Flint Glass made in *Great Britain* and exported to *Ireland*: And whereas it is expedient, by reason of the Imposition of Duty by this Act on Flint Glass made in *Ireland*, that from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, whenever any Flint Glass shall be shipped in *Ireland* for Removal to *Great Britain*, it should be accompanied with a Certificate that the Duty imposed by this Act has been charged and paid in *Ireland* for or in respect of such Flint Glass, after a Rate of not less than Sixpence *per* Pound, and to authorize the Collectors and Officers of Excise in *Ireland* to charge and receive such Duty

Duty before such Shipment shall be made; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, all and every Person and Persons shipping or being about to ship in *Ireland* any Flint Glass for Exportation on Drawback, or for the Removal thereof to *Great Britain*, shall give Notice thereof to the nearest Collector or Officer of Excise, and such Collector and Officer respectively is and are hereby authorized thereupon to attend and to cause all such Flint Glass to be weighed, and if such Flint Glass has not been made in *Ireland*, and charged with Duty under the Provisions of this Act, to charge the same with Duty after the Rate of Sixpence *British* Currency for every Pound Weight thereof; and every Collector and Officer of Excise in *Ireland* so attending upon such Notice as aforesaid, and so taking an Account thereof, is hereby authorized, before any such Flint Glass shall be shipped in *Ireland* for Exportation on Drawback, or for Removal to *Great Britain*, shall, upon Payment thereon of the Duty aforesaid to such Collector, or if such Glass shall have been made and charged with Duty under the Provisions of this Act, to grant a Certificate of the Payment of such Duty, or that it is duly secured to be paid, to accompany such Glass upon such Removal as aforesaid; and if, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, any Person or Persons shall export upon Drawback, or shall remove from *Ireland*, or bring into *Great Britain* from *Ireland*, any Flint Glass, without such Duty thereon being paid or secured as aforesaid, or when removed into *Great Britain* unaccompanied with such Certificate, containing such Particulars as aforesaid, or if any Person or Persons shall forge or counterfeit any such Certificate, or shall make use of or deliver any false or untrue Certificate, as and for the Collector's Certificate of such Duty being paid or secured to be paid as aforesaid, on such Glass, all such Glass shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons so offending shall forfeit the Sum of Five hundred Pounds.

Persons removing from Ireland Flint Glass without the Duty being secured to forfeit 500*l.*

Duties, Penalties, and Forfeitures, how to be levied.

XXIX. And be it further enacted, That all Duties, Penalties, and Forfeitures by this Act imposed, shall be sued for, recovered, levied, or mitigated, by such Ways, Means, and Methods as any Duty, Penalty, or Forfeiture is or may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise in *Great Britain* or *Ireland* respectively; and that one Moiety of every such Penalty or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them who shall discover, inform, or sue for the same.

Until further Provisions be made by Parliament, Offences against Laws of Customs and Excise in Ireland may be prosecuted, and Fines, &c. re-

XXX. And whereas in consequence of the Provisions contained in an Act made in the Fourth Year of His present Majesty's Reign, intituled *An Act to consolidate the several Boards of Customs, and also the several Boards of Excise of* Great Britain *and Ireland*, and in several subsequent Acts relating to the Revenue of Customs and Excise respectively arising in *Ireland*, or in the United Kingdom of *Great Britain* and *Ireland*, Doubts and Difficulties may have arisen or may arise as to the Punishment of Offences, and the Recovery of any Fines, Penalties, or Forfeitures in *Ireland*, in respect of the Duties

of Customs and Excise; and it is expedient that all such Doubts and Difficulties should be obviated; be it therefore further enacted, That until further express Provision shall be made by Parliament for the prosecuting of such Offences, and the Recovery of such Fines, Penalties, and Forfeitures respectively, all Offences relating to the Duties of Customs or Excise in *Ireland*, and all Fines, Penalties, and Forfeitures relating to the said Duties respectively, which shall or may have happened or been incurred in *Ireland* at any Time before the passing of this Act, or which shall or may happen or be incurred in *Ireland* at any Time after the passing of this Act, under any Provision or Provisions contained in this Act, or any Act or Acts passed either before or since the passing of the said recited Act of the Fourth Year of His present Majesty's Reign, shall and may be proceeded upon, and prosecuted and sued for, adjudged, recovered, mitigated, and applied by and before the Commissioner or Commissioners and Assistant Commissioners of Customs in *Ireland*, or any Two of them, or by or before the Commissioner or Commissioners and Assistant Commissioners of Excise in *Ireland*, or any Two of them respectively, as the Case may require, or by or before the Subordinate Commissioners or Sub-Commissioners of Customs, or the Subordinate Commissioners or Sub-Commissioners of Excise respectively, as the Case may require, appointed by the Commissioners of Customs, or by the Commissioners of Excise respectively, in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities, as are prescribed, directed, appointed, and given to the respective Persons therein mentioned or described, in and by Two Acts made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second; the one intituled *An Act for the settling of the Subsidy of Poundage and granting a Subsidy of Tonnage, and other Sums of Money, unto His Royal Majesty, His Heirs and Successors, the same to be paid upon Merchandizes imported and exported into or out of the Kingdom of* Ireland, *according to a Book of Rates hereunto annexed;* and the other intituled *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein mentioned;* and in and by an Act made in the Forty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and the Commissioners of Inland Excise and Taxes in* Ireland; and in and by any Act or Acts for amending the said recited Acts, or any of them, or any of the Provisions thereof, and in and by any other Act or Acts in force in *Ireland* on or immediately before the passing of the said Act of the Fourth Year of His present Majesty's Reign, relating to the Revenues of Customs and Excise respectively, as fully and effectually, to all Intents, Constructions, and Purposes, as if all such Powers and Authorities were particularly mentioned and expressed and re-enacted in the said last recited Act or in this Act, with like Remedy of Appeal to and for the Party or Parties who shall think himself, herself, or themselves aggrieved or injured, as in and by the said Acts of the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, or in

covered before Commissioners and Sub-Commissioners of Customs and Excise there, under Provisions of Acts in force in Ireland; viz.

14, 15 C. 2. c. 9,

14, 15 C. 2. c. 8.

46 G. 3. c. 106.

and by any other Act or Acts in force as aforesaid is provided; any thing in the said recited Act of the Fourth Year of His present Majesty's Reign, or in any other Act or Acts in force immediately before the passing of this Act, or in this Act, to the contrary in anywise notwithstanding.

Officer empowered to distrain Goods liable to Excise Duties, and all Materials and Utensils, in all Cases where Duties are unpaid.

XXXI. And be it further enacted, That from and after the passing of this Act, in all Cases where any Duty or Duties of Excise payable in *Ireland* under this Act, or any Act or Acts in force in *Ireland*, relating to any Duty or Duties of Excise, shall be or remain unpaid at any Time at or after the Time when any such Duty or Duties is or shall have been, or are or shall be respectively by Law made due and payable, or there shall be any Arrears of any such Duty or Duties, it shall and may be lawful for the Collector of Excise, or other Officer in charge of the Collection or District in which any such Duty or Duties shall be payable, by Warrant under his Hand and Seal, to empower any Person or Persons to take and distrain all or any Articles, Goods, and Commodities for or in respect whereof any such Duty or Duties of Excise is by Law imposed, and all Materials and Preparations for the making or manufacturing thereof respectively, and all Vessels, Engines, and Utensils whatever employed in the making or manufacturing of any such Articles, Goods, and Commodities of or belonging to or in the Custody or Possession of the Maker or Makers, or Manufacturer or Manufacturers of any such Articles, Goods, or Commodities respectively, from or by whom any such Duty or Duties or Arrear of Duty shall be due or owing, or in the Custody or Possession of any Person or Persons, to the Use of or in Trust for any such Maker or Manufacturer, wherever such Articles, Goods, Commodities, Materials, Preparations, Vessels, Engines, or Utensils may be found; and in case sufficient Distress of the said respective Articles, Goods, Commodities, Materials, Preparations, Vessels, Engines, and Utensils cannot be had, to satisfy all such Duties and Arrears of Duty as shall be so due and owing, then to take and distrain any Goods and Chattels, wherever the same shall be found, of or belonging to the Maker or Manufacturer, from or by whom any such Duty or Duties, or Arrears of Duty, shall be due or owing as aforesaid, and to cause the Goods, Chattels, Articles, and Things which shall have been so distrained to be sold by Public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duty so due, and also the Duties on such of the Goods, Articles, or Things (if the same shall be liable to Duty) which shall have been so distrained, together with the Costs and Expences of the taking, distraining, keeping, and Sale thereof, there shall be any Surplus arising from such Sale, such Surplus shall be tendered and paid to the Party upon whom such Distress shall be made, or his, her, or their lawful Agent or Representative, as the respective Cases may require: Provided always, that when any of the Goods, Chattels, Articles, or Things aforesaid shall be so taken, it shall and may be lawful for the Party upon whom such Distress shall have been made, or his, her, or their lawful Agent or Representative, at any Time before the Time appointed for the Sale of any such Goods, Chattels, Articles, and Things, to require the same to be delivered up to such Party, upon Payment, by or on behalf

of such Party, to the Collector or Officer in charge as aforesaid, of such Sum or Sums of Money as shall be sufficient to discharge all such Duties and Arrears of Duty aforesaid, together with the Costs and Expences as aforesaid, and the same shall be delivered up accordingly.

Commencement of Act.

XXXII. And be it further enacted, That this Act shall commence and take effect as to all such Matters and Things therein contained, in respect whereof no special Commencement is hereby directed or provided, from and immediately after the said Fifth Day of *July* One thousand eight hundred and twenty-five.

Act may be altered in this present Session.

XXXIII. And be it further enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed by any Act to be passed in this Session of Parliament.

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