

ANNO SEXTO

GEORGII IV. REGIS.

CAP. CXVIII.

An Act to transfer the Collection and Management of the Duties on Gold and Silver Plate in *Ireland*, and also on certain Licences in *Great Britain* and *Ireland* respectively, from the Commissioners of Excise to the Commissioners of Stamps in *Great Britain* and *Ireland* respectively; and to repeal so much of an Act as requires Excise Stamps to be affixed on Papers and Pots containing Cocoa Paste. [5th *July* 1825.]

WHEREAS it is expedient to transfer the Collection and Management of the Duties upon Gold and Silver Plate wrought, made, or manufactured in *Ireland*, and also the Duties upon Licences for selling and making Gold and Silver Plate, and for exercising the Trade or Calling of a Hawker and Pedlar, and also for letting Horses to Hire by the Mile or Stage for the Purpose of travelling Post in *Ireland*, from the Commissioners of Excise in *Ireland*, and to place such Duties under the Care and Management of the Commissioners of Stamps in *Ireland*: And whereas it is also expedient to transfer the Collection and Management of the Duties upon Licences for trading in, vending, and selling Gold and Silver Plate in *Great Britain*, from the Commissioners of Excise in *Great Britain* to the Commissioners of Stamps in *Great Britain*; 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, the Duties and Sums of Money granted and made payable by an Act passed in the Forty-seventh

Duties granted by 47 G. 3. Sess. 1. c. 18. on Gold and Silver Plate;

seventh Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to grant to His Majesty certain Inland Duties of Excise and Taxes in* Ireland, *and to allow certain Drawbacks in respect thereof, in lieu of former Duties of Excise, Taxes, and Drawbacks*, and the Schedule thereto annexed, upon Gold and Silver Plate wrought, made, or manufactured in *Ireland;* and also the Duties and Sums of Money granted and made payable by an Act made and passed in the Fifty-fifth Year of the Reign of His late Majesty, intituled *An Act to grant certain Duties of Excise upon Licences for the Sale of Spirituous Liquors by Retail, and upon Licences to Persons dealing in exciseable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon such Licences; and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences, and to discourage the immoderate Use of Spirituous Liquors in* Ireland, and the Schedule to the said Act annexed, upon or in respect of Licences to Persons to sell or make Gold or Silver Plate in *Ireland;* and also upon Licences to Persons to exercise the Trade or Calling of a Hawker and Pedlar, Petty Chapman, or other trading Person going from Place to Place in *Ireland*, and to travelling Tinkers and Casters of Iron and Metal, and to Persons hawking about Tea or Coffee for Sale in *Ireland;* and also upon Licences for or in respect of every Servant or other Person employed in carrying Goods of any such Hawker, Pedlar, or Chapman, and for every Horse or other Beast bearing or drawing Burthen which such Person shall so travel with, or cause to be used for the Purpose of carrying or drawing his, her, or their Goods, Wares, and Merchandize in *Ireland;* and also upon or in respect of Licences to Persons to let to Hire any Horse for the Purpose of travelling Post by the Mile, or from Stage to Stage in *Ireland*, shall continue in force, and shall be payable and paid to, and shall be under the Management of the Commissioners of Stamps in *Ireland* for the Time being, and shall be denominated and be deemed and taken to be Stamp Duties, and shall be paid and payable according to the Amount thereof in *British* Currency.

also the Duties granted by 55 G. 3. c. 19. on Licences to sell or make Gold or Silver Plate; on Licences to Hawkers, &c.; and on Licences for letting Horses to Hire, &c., shall be put under the Management of the Commissioners of Stamps in Ireland.

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, the Duties and Sums of Money granted and made payable by any Act or Acts now in force upon or in respect of Licences to Persons trading in, vending, or selling in *Great Britain* any Gold or Silver Plate, and also upon or in respect of Licences to Pawnbrokers trading in, vending, or selling Gold and Silver Plate, or taking in or delivering out Pawns of such Plate, and also the Duty upon or in respect of Licences to Refiners of Gold or Silver in *Great Britain*, shall continue in force, and shall be paid and payable to, and shall be under the Management of the Commissioners of the Stamps in *Great Britain* for the Time being, and shall be denominated and be deemed and taken to be Stamp Duties.

Duties on Licences to Persons selling in Great Britain Gold or Silver Plate, and on Licences to Pawnbrokers and to Refiners, to be put under the Management of the Commissioners of Stamps in Great Britain.

III. And for the obviating all Disputes touching the Quantity or Weight of Gold or Silver respectively manufactured or contained in any Ware or Piece of Goods in *Great Britain*, be it further enacted, That all Goods or Wares which shall be sold or offered for sale or taken in pawn, or delivered out as and for Gold or Silver respectively

Gold or Silver offered for Sale, &c. to be deemed as such within the Meaning of this Act.

in any Part of *Great Britain*, shall be deemed and taken to be Gold or Silver respectively within the Intent and Meaning of this Act, or any other Act or Acts: Provided always, that Gold or Silver Lace, or Gold or Silver Wire, Thread, or Fringe, shall not be deemed Gold or Silver Plate within the Meaning of this Act or any other Act or Acts, and that it shall not be necessary for any Person or Persons trading in or selling or vending Gold and Silver Lace, or Gold or Silver Wire and Thread or Fringe, in *Great Britain*, to take out any Licence for trading in or selling Gold or Silver Plate in *Great Britain*.

Gold or Silver Lace not deemed Plate.

IV. And be it further enacted, That all and singular the Powers and Authorities, Rules, Regulations, and Directions in anywise relating to the said Duties upon Gold and Silver Plate, or to the granting any such Licences as aforesaid, or to the Duties upon or in respect of all or any of such Licences respectively contained in the said herein-before recited Acts or any of them, or in any other Act or Acts relating to such Duties or Licences respectively, in force on or immediately before the passing of this Act, (except so far as the same shall be inconsistent with the express Provisions of this Act), shall be used, executed, exercised, and put in force for the securing and collecting of any such Duties as aforesaid, and for the granting of any such Licences respectively, by the Commissioners of Stamps in *Great Britain* and *Ireland* respectively, as fully and effectually to all Intents and Purposes as if all and singular such Powers and Authorities, Rules, Regulations, and Directions had been originally given and granted to such Commissioners of Stamp Duties respectively, and as if the same were repeated and re-enacted in this Act; and it shall be lawful for such Commissioners of Stamps respectively to grant all such Licences, and to manage all such Duties respectively, in like Manner as the Commissioners of Excise respectively might have done before the said Fifth Day of *July* One thousand eight hundred and twenty-five, under and by virtue of any of the said Acts; and that all Fines, Penalties, and Forfeitures imposed by any such Act or Acts in respect of any Matter or Thing to be done, or refused or neglected to be done, by any Person or Persons, in anywise relating to such Duties or any of them respectively, shall be incurred and forfeited, and shall and may be sued for, recovered, levied, mitigated, and applied upon or in respect of the doing or neglecting or refusing to do any Acts, Matters, or Things relating to the said Duties and Licences respectively, by this Act placed under the Management of the said Commissioners of Stamps.

Powers of former Acts relating to the Duties on Gold and Silver Plate, and to Licences, shall be put in force by the Commissioners of Stamps in Great Britain and Ireland.

V. And be it further enacted, That all Powers, Provisions, Clauses, Regulations, and Directions, and all Fines, Forfeitures, Pains, and Penalties contained in and imposed by any Act or Acts in force in *Great Britain* and *Ireland* respectively immediately before the passing of this Act, in relation to any of the Duties under the Management of the Commissioners of Stamps in *Great Britain* and *Ireland* respectively, so far as the said Acts or any of them can be made applicable to the said Duties on Gold and Silver Plate, and to the Duties on such Licences as aforesaid respectively, shall be of full Force and Effect, and shall be observed, applied, enforced, and put in Execution

Powers of former Acts in relation to Duties under the Commissioners of Stamps, as far as they can be applicable to the Duties on Gold and Silver Plate and to Licences,

shall be put in force with respect to the Duties placed under their Management.

Execution with respect to the Duties by this Act placed under the Management of the said Commissioners of Stamps in *Great Britain* and *Ireland* respectively, and for the stamping and marking such Plate, and the Vellum, Parchment, and Paper on which any such Licences shall be granted, and for preventing, detecting, and punishing all Frauds, Forgeries, and other Offences relating to the said Duties, as fully and effectually to all Intents and Purposes as if all such Powers and Authorities, Rules, Regulations, and Directions, Provisions, Fines, Pains, Penalties, and Forfeitures, had been repeated and specially enacted in this present Act, and had been applied to the Duties by this Act continued in force, and placed under the Management of the said Commissioners of Stamps respectively.

Commissioners of Stamps in Ireland may stay Proceedings for the Recovery of Penalties, &c.

VI. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, it shall be lawful for the Commissioners of Stamps in *Ireland* to stay the Proceedings in any Prosecution commenced by their Direction for the Recovery of any Penalty or Penalties incurred by any Person or Persons under this Act, or under any other Act or Acts in force immediately before the passing of this Act, relating to any of the Duties under the Management of the said Commissioners of Stamps, on Payment of Part only of any such Penalty or Penalties, with or without Costs, or on Payment only of the Costs incurred in such Prosecution, or any Part thereof, as the said Commissioners shall judge proper and expedient; and that it shall also be lawful for the said Commissioners, at their Discretion, to give all or any Part of the Sums pay by way of Penalty in any such Prosecution as aforesaid, to or among the Person or Persons informing them of the Offences in respect of which any such Penalty shall be incurred or paid; any thing in any former Act or Acts contained to the contrary thereof notwithstanding.

So much of 3 G. 4. c. 53. as requires that Preparations of Cocoa shall be inclosed in Paper to which a Stamp shall be affixed, repealed.

VII. And whereas by an Act made in the Third Year of the Reign of His present Majesty, intituled *An Act to regulate the Manufacture and Sale of scorched or roasted Corn, Peas, Beans, or Parsnips, and of Cocoa Paste, Broma, and other Mixtures of Cocoa,* it is amongst other Things enacted, that all Cocoa Paste, Broma, and other Mixtures and Preparations of Cocoa, as described in the Act, shall be inclosed in Paper sealed and stamped, or in some Pot or other Vessel to which a Stamp shall be affixed, in such Manner as the Commissioners of Excise shall from Time to Time direct for that Purpose: And whereas it is expedient that so much of the said Act herein-before recited as requires such Stamps to be affixed as aforesaid should be repealed, be it therefore enacted, That so much of the said Act herein-before recited, as requires such Stamp and Stamps to be so affixed, shall, from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, be and the same is hereby repealed, save and except as to any Arrear of such Stamp Duty which may at that Time remain unpaid, or to any Penalty or Forfeiture relating thereto, or incurred before that Day.

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