ANNO SEPTIMO

GEORGII IV. REGIS.

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C A P. XXIII.

An Act to repeal the Duties and Drawbacks of Excise upon tawed Kid Skins, Sheep Skins, and Lamb Skins. [5th *May* 1826.]

WHEREAS by an Act passed in the Forty-third Year of the Reign of His late Majesty King *George* the Third, to repeal the Duties of Excise payable in *Great Britain*, and to grant other Duties in lieu thereof, certain Duties are respectively imposed upon Kid Skins, and upon Sheep Skins and Lamb Skins, dressed in Alum and Salt, or Meal, or otherwise tawed, in *Great Britain :* And whereas by an Act passed in the Third Year of the Reign of His present Majesty, to repeal the additional Duties and Drawbacks on Leather granted and allowed by Two Acts of His late Majesty, and to grant other Drawbacks in lieu thereof, and to secure the Duties on Leather, certain Drawbacks respectively are allowed and granted upon all Skins, and Parts and Pieces of Skins, tawed in *Great Britain*, and exported from *Great Britain* to Foreign Parts as Merchandize; and upon all Leather tawed in *Great Britain* which shall be manufactured and actually made into Boots, Shoes, Saddles, or Gloves in and duly exported from *Great Britain* to Foreign Parts as Merchandize; and upon

all Leather tawed in *Great Britain* which shall be manufactured and actually made into Goods and Wares, other than Boots, Shoes, Saddles, or Gloves, in and duly exported from *Great Britain* to Foreign Parts as Merchandize; and upon Boots or Shoes made in *Great Britain*, the upper Leathers, Vamps, and Boot Legs of which are made of Kid Skins, and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize: And whereas by another Act passed in the Fifth Year of the Reign of His said present Majesty, amongst other things, to assimilate the Duties and Drawbacks on Hides, Skins, Leather, Parchment, Paper, and Paper Hangings, manufactured in *Ireland*, to the Duties and Drawbacks payable on the like Articles in *Great Britain*, certain Duties are also respectively imposed upon Kid Skins, and upon Sheep Skins and Lamb Skins, dressed in Alum and Salt, or Meal, or otherwise tawed, in *Ireland*; and certain Drawbacks respectively are allowed and granted upon all Skins, and Parts and Pieces of Skins, tawed in *Ireland*, which shall be duly exported to Foreign Parts as Merchandize; and upon all Leather tawed in *Ireland* which shall be manufactured and actually made into Boots, Shoes, Saddles, or Gloves, and duly exported to Foreign Parts as Merchandize; and upon all Leather tawed in *Ireland* which shall be manufactured and actually made into Goods and Wares other than Boots, Shoes, Saddles, and Gloves, in *Ireland*, and duly exported to Foreign Parts as Merchandize; and upon Boots or Shoes made in *Ireland*, the upper Leather, Vamps, and Boot Legs of which are made of Kid Skins, and which shall be duly exported to Foreign Parts as Merchandize: And whereas by another Act passed in the Sixth Year of the Reign of His said present Majesty, to repeal several Duties payable on Excise Licences in *Great Britain* and *Ireland*, and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences, a Duty is imposed upon every Licence thereby required to be taken out by every Tawer: And whereas it is expedient to repeal the several Duties and Drawbacks herein-before recited, so far as the same relate to tawed Kid Skins, Sheep Skins, and Lamb Skins respectively, whether manufactured and actually made into any Goods or Wares, or otherwise: 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-six, the said several Duties and Drawbacks herein-before recited, so far as the same relate to tawed Kid Skins, Sheep Skins, and Lamb Skins respectively, whether manufactured and actually made into any Goods or Wares, or otherwise, shall be and the same are hereby respectively repealed; save and except as to any Arrear thereof, and to any Penalty or Forfeiture incurred in respect of such Duties and Drawbacks on or before that Day.

From 5th July 1826, the Duties and Drawbacks on Skins herein specified shall be repealed, except as to Arrears.

II. Provided always, That nothing in this Act contained shall be deemed or construed to repeal or affect any Law or Laws of Excise requiring every Tawer of Kid Skins or Sheep or Lamb Skins, in *Great Britain* or *Ireland*, to make Entry at the proper Excise Office of the Buildings, Places, or Utensils in or with which he or she shall carry on such

Act not to affect the Laws requiring the Entry of Premises, or

such Trade or Business, or which authorize the Officers of Excise to survey and inspect the same, and all Hides and Skins, and Parts and Pieces of Hides and Skins, which such Tawer may at any Time taw, or in anywise manufacture, or have in his or her Possession, and all Materials used or employed, or which shall be found on such Premises, or in his or her Possession, for that Purpose. authorizing the Inspection of Officers.

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