

ANNO NONO

GEORGII IV. REGIS.

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CAP. XLVIII.

An Act to repeal the Excise Duties and Drawbacks on Plate Glass, Broad Glass, Crown Glass, Bottle Glass, and Glass Bottles, payable in *Great Britain* and *Ireland* respectively, and to impose other Duties and to grant other Drawbacks in lieu thereof, throughout the United Kingdom; and to make perpetual, and to extend to the United Kingdom, several Acts relating to certain Duties on Glass. [15th *July* 1828.]

WHEREAS it is expedient that equal Duties of Excise should be imposed and made payable in and throughout the United Kingdom of *Great Britain* and *Ireland*, upon Plate Glass, Broad Glass, Crown Glass, and Bottle Glass, and on the Materials, Metal, or other Preparations whatsoever used in making such Glass respectively; and that the Manufacture of the said Articles respectively, and the levying and collecting of the said Duties, and the making and paying of all Allowances and Drawbacks in respect thereof, should be conducted and carried on, in every Part of the United Kingdom, under and subject to the same Laws, Regulations, and Provisions: 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

From 5th July 1828, existing Excise Duties and Countervailing Duties and Drawbacks in Great Britain and Ireland respectively, on Plate Glass, Broad Glass, Crown Glass, Bottle Glass, and Glass Bottles, repealed; except as to Arrears.

ment assembled, and by the Authority of the same, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-eight, the several Duties of Excise payable, in *Great Britain*, upon or in respect of Plate Glass, Broad Glass, Crown Glass, and Bottle Glass, and on the Materials, Metal, or other Preparations whatever, used in making such Glass respectively, and the Duty on Glass Bottles made in *Ireland*, and the several Countervailing Duties on any such Glass or Glass Bottles made in *Ireland*, and imported into *Great Britain*, and the several Drawbacks payable in *Great Britain* or *Ireland* respectively on the Exportation of any such Glass or Bottles, under any Act or Acts in force in *Great Britain* and *Ireland* respectively immediately before the passing of this Act, shall cease and determine, and shall be no longer paid and payable, and shall be and the same are hereby repealed; except so far as relates to any Arrears of any Duties chargeable on any such Glass or Bottles, in *Great Britain* or *Ireland*, at any Time on or before the said Fifth Day of *July* One thousand eight hundred and twenty-eight; and except so far as relates to any Drawbacks which may be or become payable, in respect of the said Duties, on the Exportation of any such Glass or Bottles; and except so far as relates to the Countervailing Duties on any such Glass or Bottles which shall have been made in *Ireland* at any Time on or before the said Fifth Day of *July* One thousand eight hundred and twenty-eight, and which shall be sent from *Ireland* into *Great Britain* at any Time after the said Day.

From 5th July 1828, the Duties and Drawbacks specified in the Schedule shall be levied and allowed.

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-eight, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Duties, and there shall be allowed and paid the several Drawbacks, specified and set forth in the Schedule or Table to this Act annexed; and the said Schedule shall be taken as Part of this Act.

Duties and Drawbacks shall be levied and allowed as former Duties and Drawbacks in Great Britain, and the Goods shall be liable to the same Regulations as the like Articles are subject to.

III. And be it further enacted, That the Duties and Drawbacks by this Act imposed and granted and made payable shall be respectively raised, levied, collected, paid, recovered, adjudged, mitigated, and allowed, throughout the United Kingdom of *Great Britain* and *Ireland*, in such and the like Manner, and in and by any or either of the general or special Means, Ways, or Methods, by which the former Duties and Drawbacks of Excise respectively hereby repealed were or might have been raised, levied, collected, paid, recovered, adjudged, mitigated, or allowed in *Great Britain;* except so far as such general or special Means, Ways, or Methods were amended or altered or repealed by an Act passed in the last Session of Parliament, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland; and the Goods, Wares, Merchandize, or Commodities so by this Act respectively made liable to the Payment of or chargeable with the Duties or entitled to the Drawbacks of Excise granted and made payable by this Act, shall be and the same are hereby made subject to all and every the Conditions, Regulations, Restrictions, and Forfeitures to which Goods, Wares, Merchandize, or Commodities in general are subject, and also to all

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and every the special Conditions, Regulations, Restrictions, and Forfeitures respectively to which the like Goods, Wares, Merchandize, or Commodities were subject and liable 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-eight, relating to the Duties and Drawbacks of Excise in *Great Britain*; and all and every the Penalties and Forfeitures, 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-eight, made for securing the Revenue of Excise in *Great Britain* or *Ireland*, or for the Regulation and Improvement thereof, and all and every the several Clauses, Powers, and Directions therein contained, in force immediately before the passing of this Act, shall and are hereby declared to extend to, and shall be respectively applied, practised, and put in execution in and throughout the United Kingdom, for and in respect of the Duties and Drawbacks of Excise by this Act granted and made payable, in as full and ample a Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Regulations of former Acts in force in Great Britain for the Collection of the Duties extended to the United Kingdom.

IV. And be it further enacted, That all the Powers, Authorities, Directions, Regulations, Penalties, Forfeitures, Provisions, Clauses, Methods, Matters, and Things which in and by any Act or Acts in force in *Great Britain* immediately before the passing of this Act, relating to the Duties on Plate Glass, Broad Glass, Crown Glass, and Bottle Glass respectively, or on the Materials or other Preparations whatever used in making such Glass respectively, or to the paying or allowing of any Drawback on the Exportation of Plate Glass, Broad Glass, Crown Glass, Bottle Glass, and Glass Bottles, or any of them, are contained, provided, settled, or established for managing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, and securing Duties, or for paying or allowing Drawbacks of the Duties, on such Glass, and for preventing, detecting, and punishing Frauds relating thereto, shall be and continue in full Force and Effect, and shall be observed, practised, applied, used, and put in execution in and throughout the whole of the United Kingdom of *Great Britain* and *Ireland*, with respect to the Duties and Drawbacks granted and made payable by this Act, as fully and effectually, to all Intents and Purposes, as if the said Powers, Authorities, Directions, Regulations, Penalties, Forfeitures, Provisions, Clauses, Matters, and Things were expressly inserted and re-enacted in this present Act.

The Act 49 G. 3. c. 63. as amended by 51 G. 3. c. 69., and that Act as amended by 6 G. 4. c. 117. made perpetual, and

V. And whereas an Act was passed in the Forty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties on the Materials used in making Spread Window Glass and Crown Glass, and for granting other Duties in lieu thereof, and for the better Collection of the said Duties*: And whereas an Act was passed in the Fifty-first Year of the Reign of His said late Majesty, for repealing the Duty on the Materials used in making Flint and Phial Glass, and for granting other Duties in lieu thereof, and

extended to the United Kingdom.

and for continuing and amending the said recited Act of the Forty-ninth Year aforesaid; and the said several Acts are in force until the Tenth Day of *October* One thousand eight hundred and thirty: And whereas an Act was passed in the Sixth Year of the Reign of His present Majesty, for repealing the Excise Duties and Drawbacks on Flint Glass in *Great Britain*, and imposing other Duties and another Drawback in lieu thereof, throughout the United Kingdom: Be it enacted, That the said recited Act of the Forty-ninth Year of His said late Majesty, as altered by the said recited Act of the Fifty-first Year, and the said Act of the Fifty-first Year, except so far as it is altered or repealed by the said Act of the Sixth Year of His present Majesty, shall be and the said several Acts are hereby made perpetual, and shall extend to and be applied and put in execution in and throughout the whole of the United Kingdom of *Great Britain* and *Ireland*.

6 G. 4. c. 117.

The Act 38 G. 3. c. 24. (I.) and other Acts relating to Glass Bottles in Ireland, repealed.

VI. And be it further enacted, That so much of an Act passed in the Parliament of *Ireland* in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, amongst other Things, for securing the Collection of the Duties on Glass Bottles made in *Ireland*, and which said Act was made perpetual by an Act passed in the Parliament of the United Kingdom in the Forty-eighth Year of the Reign of His said late Majesty; and also so much of an Act passed in the Fifty-fifth Year of the Reign of His said late Majesty, for making Provision for the issuing of Licences to Persons dealing in or manufacturing certain exciseable Commodities in *Ireland*, as relates to the Duties on Glass Bottles, or to the Makers of Glass Bottles, in *Ireland*; and also so much and such Part of any other Act or Acts in force in *Ireland*, as relates to the said Duties or to the Makers of Glass Bottles in *Ireland*; from and after the Fifth Day of *July* One thousand eight hundred and twenty-eight, shall be and the same are hereby repealed, save and except as to the Recovery of any Duty, Penalty, or Forfeiture upon or before that Day incurred.

Plate Glass, Broad Glass, and Crown Glass, exported from Ireland to Foreign Parts on Drawback, or brought from Ireland into Great Britain, shall be accompanied with Certificate of the Payment of the Duty under this Act.

VII. And whereas no Excise Duty upon Plate Glass, Broad Glass, and Crown Glass has been payable in *Ireland*, under any Act in force immediately before the passing of this Act; but a Drawback has been payable in *Great Britain* upon Plate Glass, Broad Glass, and Crown Glass made in *Great Britain* and sent to *Ireland*; for the preventing therefore of any Evasion of Payment of the Duty on any such Glass sent to *Great Britain*, or any undue Claim of Drawback in respect of any such Glass exported from *Ireland* to Foreign Parts, on which Duty shall not have been paid, be it enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-eight, every Person shipping or intending to ship, or being about to ship, in *Ireland*, any Plate Glass, Broad Glass, or Crown Glass, for Exportation on Drawback, or for the Removal thereof to *Great Britain*, shall give Twenty-four Hours Notice of such Intention, and of the Place of shipping, to the nearest Collector or Officer of Excise; and such Collector and Officer respectively is and are hereby authorized and required thereupon to attend, and to cause all such Plate Glass, Broad Glass, and Crown Glass respectively, to be weighed and measured; and in case such Plate Glass, Broad Glass, or Crown Glass has not been charged with the respective

Duties under the Provisions of this Act, and is about to be removed to *Great Britain*, it shall be lawful for such Collector or Officer, and he is hereby authorized and required, to charge all such Glass with Duty at and after the respective Rates of Duty made payable by this Act on such Sort or Kind of Glass respectively; and upon Payment of such Duty it shall be lawful for such Collector or Officer, and he is hereby required, to grant a Certificate of the Payment of such Duty, to accompany such Glass upon such Removal, and to be produced at the Port of Entry in *Great Britain*; and in case any such Glass which shall have been duly charged with the respective Duties payable by this Act shall be entered for Exportation to Foreign Parts, upon Drawback, or to be sent and removed to *Great Britain*, it shall be lawful for such Collector or Officer, upon Proof that such Duties have been paid, or have been charged and duly secured to be paid, and he is hereby authorized and required, to grant a Certificate of the Payment of such Duty, or a Certificate that such Duty has been charged and is duly secured to be paid, to accompany such Glass upon such Exportation to Foreign Parts, or such Removal to *Great Britain*, and to be there produced as aforesaid; and if at any Time after the said Fifth Day of *July* One thousand eight hundred and twenty-eight, any Person or Persons shall export or enter for Exportation from *Ireland*, upon Drawback, or shall remove or send from *Ireland* to be brought into *Great Britain*, or shall bring into *Great Britain*, any Plate Glass, Broad Glass, or Crown Glass, unaccompanied by such Certificate, containing such Particulars as aforesaid; or if any Person or Persons shall refuse to produce such Certificate at the Port of Entry in *Great Britain*, or shall forge or counterfeit any Certificate required by this Act, or shall make use of or deliver any false or untrue Certificate as and for a Certificate required by this Act; all such Glass respectively 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: Provided always, that if any Plate Glass, Broad Glass, or Crown Glass, which shall have been previously sent to *Ireland* from *Great Britain*, on Drawback, shall at any Time afterwards be sent or removed to *Great Britain*, the Rate of Duty to be charged thereon as aforesaid shall be equal and according to the Rate of Drawback now payable thereon respectively when exported to Foreign Parts.

Penalty on exporting without such Certificate, 500*l.*

Proviso as to Glass sent to Ireland from Great Britain, on Drawback.

VIII. And be it further enacted, That where by the Schedule to this Act annexed any Drawback is allowed or made payable on any Sort of Glass exported, such Drawback shall not be allowed or paid or given on any Glass exported to the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*, or any of them, except in Cases where the Names of the said Islands are expressly respectively mentioned or set forth, nor on any Glass exported to any of the said Islands, the Name of which shall not be expressly mentioned and set forth.

No Drawback allowed on Export to Jersey, &c. unless expressly mentioned.

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

Act may be altered in the present Session.

SCHEDULE to which this Act refers.

DUTIES.	£	s.	d.
For every Hundred Weight of the Materials or Metal or other Preparations whatever, by what Name soever the same are or may be called or known, which shall be made use of in any Part of the United Kingdom in the making of Plate Glass in Plates or Sheets, not being of less Thickness throughout than One Eighth Part of an Inch, or of greater Thickness throughout than Five Eighth Parts of an Inch, and made for the Purpose of being ground and polished as Plate Glass - -	3	0	0
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of the Materials or Metal or other Preparations whatever, by what Name soever the same are or may be called or known, which shall be made use of in any Part of the United Kingdom in the making of Plate Glass, other than in such Plates or Sheets as aforesaid - - - - -	4	18	0
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of Spread Window Glass, commonly called or known by the Name of Broad Glass, which shall be made in any Part of the United Kingdom - - - - -	1	10	0
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of all other Window Glass, not being Spread Glass, whether flashed or otherwise manufactured, and commonly called or known by the Name of Crown Glass or German Sheet Glass, which shall be made in any Part of the United Kingdom - - - - - - - - -	3	13	6
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of Materials or Metal or other Preparations whatever, by what Name soever the same are or may be called or known, which shall be made use of in any Part of the United Kingdom in making common Bottles, (the same not being Phials,) and in the making of Vessels made use of in Chemical Laboratories, and of Garden Glasses, and of all other Vessels or Utensils made of common Bottle Metal - -	0	7	0
And so in proportion for any greater or less Quantity.			
DRAWBACKS.			
For every Square Foot, superficial Measure, of ground or polished Plate Glass made in any Part of the United Kingdom from Materials or Metal or other Preparations for or upon which the Duties payable for or in respect of Plate Glass shall have been paid, and which shall be exported from any Part of the United Kingdom to Foreign Parts, in rectangular Plates of the Size of Six Inches in Length by Four Inches in Breadth at the least, and of the Thickness throughout of One Eighth Part of an Inch at the least, and which shall be free from Stains and of good and fair Quality, and fit for immediate Use as ground and polished Plate Glass - - - - -	0	2	9
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of unground and unpolished Plate Glass made in any Part of the United Kingdom from Materials or Metal or other Preparations for or upon which the Duties payable for or in respect of Plate Glass shall have been			

DRAWBACKS'—*continued.*	£	s.	d.
paid, and which shall be exported from any Part of the United Kingdom to Foreign Parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark, in rectangular Plates of the Size of Six Inches in Length by Four Inches in Breadth at the least, and of the Thickness throughout of not less than Two Eighth Parts of an Inch, and of not more than Five Eighth Parts of an Inch, and which shall be of good and fair Quality	3	0	0
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of Window Glass, not being Spread Glass, whether flashed or otherwise manufactured, and commonly called or known by the Name of Crown Glass or German Sheet Glass, made in any Part of the United Kingdom, for which the Duties shall have been paid, which shall be exported from any Part of the United Kingdom to Foreign Parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark, in Whole Tables, or Half Tables, or Quarter Tables, and so in proportion for any greater or less Quantity than a Hundred Weight of such Whole Tables, Half Tables, or Quarter Tables, calculating the Drawback upon the Weight of the Whole Table exported, although the same may be cut into Half or Quarter Tables for the Convenience of Exportation - - -	3	13	6
For every Hundred Weight of Panes of Window Glass, not being Spread Glass, whether flashed or otherwise manufactured, and commonly called or known by the Name of Crown Glass or German Sheet Glass, made in any Part of the United Kingdom, for which the respective Duties shall have been paid, and which shall be exported from any Part of the United Kingdom to Foreign Parts, such Panes being in regular rectangular Figures, not being of less Dimensions than Six Inches in Length by Four Inches in Breadth, nor containing any Part of the Bullion or thick centre Part of the Table from which any such Panes shall have been cut - - - - - -	4	18	0
And so in proportion for any greater or less Quantity than a Hundred Weight of such Panes.			
For every Hundred Weight of Spread Window Glass, commonly called or known by the Name of Broad Glass, made in any Part of the United Kingdom, for which the Duties shall have been paid, and which shall be exported from any Part of the United Kingdom to Foreign Parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark - - - - - - -	1	10	0
And so in proportion for any greater or less Quantity.			
For every Hundred Weight of common Bottles, (not being Phials,) and of Vessels made use of in Chemical Laboratories, and of Garden Glasses, and of all other Vessels or Utensils of common Bottle Metal, made in any Part of the United Kingdom from Materials or Metal or other Preparations for which the Duties shall have been paid, and which shall be exported from any Part of the United Kingdom to Foreign Parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark - -	0	7	0
And so in proportion for any greater or less Quantity.			

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