ANNO SECUNDO & TERTIO

VICTORIÆ REGINÆ.

****

CAP. XXIII.

An Act to consolidate and amend the Laws for collecting and securing the Duties of Excise on Paper made in the United Kingdom.

[19th *July* 1839.]

WHEREAS the Laws for collecting and securing the Duties of Excise on Paper, Button-board, Mill-board, Paste-board, and Scale-board have become numerous and complicated, and it is expedient to consolidate and amend the same: Be it therefore enacted by the Queen'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 there shall be raised, levied, and collected, allowed, granted, and paid, the Duties, Allowances, and Drawbacks of Excise following; (that is to say,) Duties.

On every Pound Weight Avoirdupois of all Paper, Glazed Paper, Sheathing Paper, Button Paper, or by whatsoever Name any Paper may be known, and on all Button-board, Mill-board, Paste-board, and Scale-board, made in the United Kingdom, a Duty of One Penny Halfpenny:

For all such Glazed or other Press Papers, made and charged with Duty in the United Kingdom, for Clothiers and Hotpressers, as shall be actually and *bonâ fide* used, employed, and consumed in Allowances.

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the pressing Woollen Cloths and Stuffs in the United Kingdom, an Allowance of One Penny Halfpenny the Pound Avoirdupois:

For all Paper made and charged with Duty in the United Kingdom which shall be used in the printing of any Books in the Latin, Greek, Oriental, or Northern Languages within the Universities of *Oxford* and *Cambridge*, or within the Universities of *Scotland*, or the College of the Holy and Undivided Trinity of Queen *Elizabeth*, *Dublin*, by Permission of the Vice Chancellors, Rectors, or Principals or Provost of the said Universities respectively, or which shall be used in the printing of Bibles, Testaments, Psalm Books, Books of Common Prayer of the Church of *England*, the Book commonly called or known in *Scotland* by the Name of "The Confession of Faith," or the Larger or Shorter Catechism of the Church of *Scotland*, within the Universities of *Oxford* and *Cambridge*, and *Trinity College*, *Dublin*, by Permission of the Vice Chancellors or Provost of the same, or by the Queen's Printers in *England*, *Scotland*, and *Ireland* respectively, an Allowance of One Penny Halfpenny the Pound Avoirdupois:

Drawbacks.

For every Pound Weight Avoirdupois of all Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board made and charged with Duty in the United Kingdom, and which shall be duly exported as Merchandize, a Drawback of One Penny Halfpenny:

For every Pound Weight Avoirdupois of printed Books in perfect and complete Sets, or, if periodical Publications, in perfect Parts or Numbers, and of blank, plain, or ruled Account Books, whether bound or unbound, made of or printed or ruled on Paper made and charged with Duty in the United Kingdom, and which shall be exported as Merchandize, a Drawback of One Penny Halfpenny:

For every Dozen Square Yards of Paper made and charged with Duty, and printed, painted, or stained, in the United Kingdom, and exported as Merchandize, a Drawback of Two-pence.

Duties and Drawbacks to be under the Management of Commissioners of Excise.

II. And be it enacted, That the said Duties, Allowances, and Drawbacks shall be under the Management of the Commissioners of Excise, and shall be collected, paid, and accounted for in the same Manner as other the Duties, Allowances, and Drawbacks under the Management of the said Commissioners, and shall be charged, raised, levied, sued for, granted, and paid under the Provisions of this Act, and under the general or special Provisions, Clauses, Enactments, Regulations, Pains, Penalties, and Forfeitures contained in any Act or Acts relating to the Collection and Management of the Revenue of Excise.

Paper Makers to make Entry of their Premises.

III. And be it enacted, That every Paper Maker shall, before beginning to make or manufacture any Paper of any Description, or any Button-board, Mill-board, Paste-board, or Scale-board, or to prepare any Materials for the same, make a true and particular Entry in Writing, signed by such Paper Maker (or by each such Paper Maker in case of Partnership), of every Mill, Workhouse, Storehouse, and other Place intended to be made use of for the making, drying, or keeping of Paper of any Description, or Button-board, Mill-board, Paste-

Paste-board, or Scale-board, or for the keeping or preparing of any Materials for making the same, and of all Engines, Chests, Machines, Vats, and Presses intended to be used in or for the making of Paper of any Kind, or Button-board, Mill-board, Paste-board, or Scale-board, or in preparing the Materials for the same, by delivering such Entry to the Officer of Excise in whose Survey his Mill or Premises shall be situated; and in every such Entry every Workhouse, Storehouse, and other Place, and every Engine, Chest, Machine, Vat, and Press, shall be distinguished by a particular Number or Letter, or Number and Letter or Letters; and in default thereof such Paper Maker shall, for every unentered Mill, Workhouse, Storehouse, or Place, Engine, Chest, Machine, Vat, and Press, forfeit Two hundred Pounds, together with all Paper, Button-board, Mill-board, Paste-board, or Scale-board and all Materials found therein: Provided always, that nothing herein-before contained shall require any Paper Maker to make Entry of any Half Stuff Mill, or of any Warehouse or Storehouse, not forming Part of nor communicating with his Paper Mill, and used wholly and solely for the preparing of Half Stuff, or for storing or keeping of Rags or other Materials, and in which no Paper, Button-board, Mill-board, or Scale-board, nor any Pulp, shall be made or prepared.

Workhouses, Storehou es, &c. to be kept marked and numbered.

IV. And be it enacted, That every Paper Maker shall mark and number, and at all Times keep marked and numbered, every Workhouse, Storehouse, and other Place, and every Engine, Chest, Machine, Vat, and Press, by him made use of for the making, drying, or keeping of any Kind of Paper, Button-board, Mill-board, Paste-board, or Scale-board, or for keeping or preparing the Materials for the same, with distinguishing Numbers or Letters or Numbers and Letters corresponding to the Description thereof in the Entry; and every Warehouse, Storehouse, or Place, Engine, Chest, Machine, Vat, and Press, made use of for the making, drying, or keeping of Paper of any Kind, or of Button-board, Mill-board, Paste-board, or Scale-board, or for keeping or preparing Materials for the same, which shall not be so marked or numbered, or which shall not correspond with the Description in the Entry, shall be deemed and taken to be unentered.

Paper Mills to be distinguished by Letters or Numbers.

V. And be it enacted, That every Paper Mill shall be distinguished in the Books of the Officers of Excise by some Letter or Number or Letter and Number, as the Commissioners of Excise shall direct; and every Paper Mill to which any Letter or Number or Letter and Number shall have been affixed shall continue to be distinguished by the same Letter or Number or Letter and Number during the Time that such Mill shall continue to be entered by any Person, and the Business of Paper-making carried on therein: Provided always, that where the Entry of any Mill shall be withdrawn and not renewed, or any Mill shall not be worked for the Space of Two Years, it shall be lawful for the Commissioners of Excise, if they see fit, to order the distinguishing Letter or Number or Letter and Number of such Mill to be changed or altered, and for such Mill to be distinguished by another or other different Letter or Number or Letter and Number.

VI. And

Two Mills not further apart than a Mile, when the Paper is removed from one to the other to be finished, may be worked as One Mill.

VI. And be it enacted, That where any Two or more Mills belonging to One Person or Partnership shall be situated not more than One Mile apart from each other, and the Paper, Button-board, Mill-board, Paste-board, or Scale-board made at either of such Mills shall not, for Want of sufficient Means, be wholly made and finished therein, but shall be required to be removed to the other of such Mills to be finished therein, it shall be lawful for such Mills, by the Permission of the Commissioners of Excise, and under such Regulations as they shall direct, to be worked together as One Mill, under One Entry and One Licence.

Powers for Officers of Excise to enter into Mills

VII. And be it enacted, That it shall be lawful for any Officer of Excise, at all Times upon his Request, to enter into any Mill, Workhouse, Storehouse, or Place made use of by any Paper Maker for the making, drying, or keeping of any Paper of any Kind or Description, or any Button-board, Mill-board, Paste-board, or Scale-board, or for the keeping or preparing of any Materials for making the same, except Half Stuff Mills and Warehouses and Storehouses not required to be entered as herein-before provided, and to examine and inspect every such Mill, Workhouse, Storehouse, or Place, and every Engine, Chest, Machine, Vat, Press, Vessel, and Utensil, and all Paper, Button-board, Mill-board, Paste-board, and Scale-board, therein, and to examine and take an Account of all Paper of any Kind or Description, and of all Button-board, Mill-board, Paste-board, or Scale-board, from Time to Time made or making by any such Maker; and every Paper Maker into whose Mill, Workhouse, or Premises aforesaid any Officer of Excise shall, on his Request or Application, be prevented from entering, shall forfeit Two hundred Pounds.

Commissioners of Excise to provide Stamps for denoting the Charge of Duty

VIII. And be it enacted, That the Commissioners of Excise shall and they are hereby required to provide or cause to be provided proper Stamps, with such Marks and Devices thereon as they shall see fit, for marking or stamping all Paper, Button-board, Mill-board, Paste-board, and Scale-board, to denote the Duty being charged thereon, when made and tied up in the Manner herein-after directed, and shall cause such Stamps to be delivered to the Officers of Excise for that Purpose; and it shall be lawful for the said Commissioners of Excise to cause the said Stamps, or the Marks and Devices thereon, to be altered or varied as they shall from Time to Time see fit.

Commissioners to provide and issue Labels.

IX. And be it enacted, That the Commissioners of Excise shall and they are hereby required to provide, and from Time to Time to cause to be issued to every Supervisor of Excise in whose District any Paper Mill shall be situated, or in which any Maker of Paper, Button-board, Mill-board, Paste-board, or Scale-board shall carry on his Manufacture, a sufficient Number of Labels, of such Form and Construction and with such Devices thereon as the said Commissioners shall deem fit and proper, to be used in the tying up of Paper, Button-board, Mill-board, Paste-board, and Scale-board, as herein-after by this Act directed; and every such Paper Maker shall, on his Request in Writing given to the proper Officer of Excise, specifying therein the Number of Labels which such Maker may require, be within Four Days

Days after the Receipt of such Request supplied by such Officer with the Number of Labels required, each Label being signed by the Supervisor of the District for the Time being, and marked by such Supervisor with the Number or Letter or Number and Letter by which the Mill of such Paper Maker is then distinguished in the Books of the Excise; and every such Paper Maker, or his chief Workman or Servant, shall, at the Time of the Delivery of such Labels, give on the Back of the Request Note requiring the same a Receipt in Writing, signed by him, for the said Number of Labels delivered to him by the Officer of Excise; and all such Labels shall at all Times, when demanded by any Supervisor of Excise, or other Officer of Excise of equal or superior Rank, be delivered to the Supervisor or other such Officer demanding the same; and every Paper Maker who shall, by himself or his chief Workman or Servant, refuse to give such Receipt as aforesaid for the Labels delivered to him, or who shall destroy, cancel, or obliterate any such Label, or shall sell or dispose of or use any such Label for any other Purpose than in tying up Paper, Button-board, Mill-board, Paste-board, or Scale-board as herein-after directed, or shall suffer the same to be done, or who shall refuse to produce or deliver to any Supervisor or other such Officer as aforesaid demanding the same any such Label or Labels, or shall not satisfactorily account for any Label which shall be at any Time missing, shall forfeit for every Label so delivered to him, and for which a Receipt shall not be given, or which shall be cancelled, obliterated, or destroyed, sold or disposed of, or improperly used or not produced or accounted for, Ten Pounds.

Paper, &c. to be made up into Reams, &c. and to be tied up.

X. And be it enacted, That every Paper Maker shall cause all Paper, Button-board, Mill-board, Paste-board, and Scale-board made by him to be made up into Reams or Half Reams or Parcels, and shall also cause every such Ream, Half Ream, or Parcel to be enclosed in a Wrapper or Wrappers, on or to which Wrappers, or One of them if Two are made use of, One of the Labels herein-before directed to be provided and delivered to Paper Makers shall have been previously firmly and permanently fixed and united with Paste or Glue or other binding Cement, and pressed and dried thereon, and which Label, when such Ream, Half Ream, or Parcel is tied up, shall be on the Top thereof, or on such other Part of the Ream, Half Ream, or Parcel as the Commissioners of Excise shall direct; and every such Ream, Half Ream, or Parcel shall, as soon as made up and enclosed in the Wrapper or Wrappers, be immediately firmly and securely tied up with strong Thread or String; and when and so soon as any Ream or Half Ream or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board, shall be tied up in manner aforesaid, the Maker thereof shall write or print, in large and legible Letters, with durable Ink, on the Label affixed on the Top thereof as aforesaid, the Description or Denomination and the Contents of such Ream, Half Ream, or Parcel, whether Paper, Glazed-paper, Sheathing-paper, or Button-paper, or Button-board, Mill-board, Paste-board, or Scale-board; and every Paper Maker who shall neglect or refuse to enclose and tie up any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board, in a Wrapper or Wrappers, to which, or to One of which Wrappers, One of such Labels shall have been

affixed according to the Directions herein-before given, or immediately to write or print in manner aforesaid the Particulars required to be written or printed on the Label affixed on each Ream, Half Ream, or Parcel, shall forfeit Ten Pounds for every Ream, Half Ream, or Parcel not enclosed and tied up according to the Directions aforesaid, or not having written or printed in manner aforesaid on the Label affixed to the Wrapper the Particulars herein-before required to be written or printed thereon, and every such Ream, Half Ream, or Parcel shall also be forfeited.

Quantities in which Paper, &c. is to be tied up.

XI. And be it enacted, That a Ream of Paper, other than Glazed Paper, Sheathing or Button Paper, shall consist of Twenty Quires, each Quire containing Twenty-four Sheets, or Forty Half Quires, each Half Quire being Twelve Sheets; and a Half Ream of Paper shall consist of Ten Quires, or Twenty Half Quires, save and except the Ream or Half Ream of Paper for printing, which may consist of any Number of Sheets not exceeding Five hundred and sixteen Sheets the Ream, or Two hundred and fifty-eight Sheets the Half Ream, and save and except the outside Quires of any Ream of Paper, which may consist of any Number of Sheets not less than Twenty nor more than Twenty-four; and a Parcel of Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, or Scale-board shall consist of even Dozens of Sheets of one and the same Denomination or Description, and of equal Dimensions, and not less than Twenty-four nor more than Seventy-two such Sheets in each Parcel; and all Paper, Glazed-paper, Sheathing-paper, Button-paper, Button-board, Mill-board, Paste-board, or Scale-board which shall be made up or tied up in any other Quantities than as aforesaid shall be forfeited.

Parcels less than a Ream, &c. may be made up, if necessary, on Number of Sheets being marked on the Label.

Not to weigh less than 20 Pounds.

XII. Provided always, and be it enacted, That if from the Size of the Sheets, or from any other Cause, it shall be necessary for any Paper Maker to make and tie up any Paper, other than Glazed-paper, Sheathing-paper, or Button-paper, in any less Quantities than a Ream or Half Ream, it shall be lawful for such Paper Maker to make and tie up such Paper in Parcels containing a less Number of Sheets than a Ream or Half Ream, provided that he write and specify on the Label attached to the Wrapper of such Parcel the true Number of Sheets of Paper contained therein: Provided always, that no Paper shall be made up into any such Parcel or into any Half Ream weighing less than Twenty Pounds.

Paper Maker, before tying up Paper, may cut Edges, and make into Quires without folding.

XIII. And be it enacted, That it shall be lawful for any Paper Maker, before tying up any Paper, Button-board, Mill-board, Paste-board, or Scale-board into Reams, Half Reams, or Parcels, to cut the Edges thereof, and also for any Paper Maker to make his Paper into Quires without folding the same, such Quires, when made up into Reams or Half Reams, being separated by a Slip of coloured Paper.

Weight of Ream or Parcel to be written on the Label.

XIV. And be it enacted, That every Paper Maker shall, at the Time when any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board is tied up as herein-before directed, or at or before the Time when the same is or shall be produced

duced to be weighed and charged with Duty by the Officer of Excise, write on the Label on every such Ream, Half Ream, and Parcel respectively the Weight thereof in large and legible Letters, and in Words at Length, joining to the Words expressing the Weight the Letters "lbs.," or the Word "Pounds," on pain of forfeiting for every Omission or Neglect the Sum of Ten Pounds, and the Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board.

Paper Maker desirous of having any Paper, &c. weighed and charged with Duty to give Notice to the Officer.

XV. And be it enacted, That whenever any Paper Maker shall be desirous to have any Paper, Button-board, Mill-board, Paste-board, or Scale-board weighed and charged with Duty, such Maker shall give to the Officer of Excise under whose Survey he shall be Twenty-four Hours (if the Mill of such Maker shall be situate in a City or Market Town, and if situate out of a City or Market Town Forty-eight Hours) Notice in Writing of the particular Day and Hour of the Day when he intends to have his Paper, Button-board, Mill-board, Paste-board, or Scale-board weighed and charged with Duty; and in case such Paper Maker shall not, at the Time mentioned in such Notice, or within One Hour after, produce to the Officer all the Paper, Button-board, Mill-board, Paste-board, or Scale-board then to be charged with Duty, the Notice given for weighing and charging the same shall be null and void, and such Paper Maker shall be obliged to give a fresh and like Notice: Provided always, that no other Time shall be specified in any such Notice for the weighing and charging of any Paper, Button-board, Mill-board, Paste-board, or Scale-board than between the Hours of Six of the Clock in the Morning and Six of the Clock in the Afternoon, and every Notice in which any other Time for the said Purpose shall be specified shall be null and void.

At the Time specified in the Notice the proper Officer to attend, and weigh the Paper, and charge and stamp it.

XVI. And be it enacted, That the proper Officer of Excise shall from Time to Time attend in pursuance of the Notice so to be given as aforesaid, and as soon as such Officer shall so attend, or within One Hour afterwards, all the Paper, Button-board, Mill-board, Paste-board, or Scale-board then intended to be charged with Duty shall be produced to him, made up, enclosed, and tied up in Reams, Half Reams, or Parcels, with the Particulars required written or printed on the Labels, according to the Regulations herein-before by this Act prescribed, and such Officer shall thereupon proceed to weigh and charge with Duty all the said Paper, Button-board, Mill-board, Paste-board, and Scale-board so produced to him; and every Paper Maker shall, by himself or his Workmen or Servants, as and when each Ream or Half Ream or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board is put into or taken out of the Scale, write on the Label affixed to the Wrapper thereof the proper progressive Number of such Ream, Half Ream, or Parcel, and the Quarter and Year in which the same is so weighed and charged, according to the Number of Reams, Half Reams, and Parcels of Paper, Button-board, Mill-board, Paste-board, and Scale-board respectively made by such Paper Maker at his Mill during the current Quarter of the Year, to be computed from the Fifth Day of *January*, Fifth Day of *April*, Fifth Day of *July*, and Tenth Day of *October* in each Year, such Number to be taken progressively, beginning One, Two, and so onwards, according to the Number of Reams, Half Reams, and Parcels of Paper, Button-board, Mill-

Mill-board, Paste-board, and Scale-board respectively made at such Mill in each such Quarter of a Year; and the Officer of Excise, having weighed such Paper, Button-board, Mill-board, Paste-board, or Scale-board respectively, and having seen the progressive Number and Year and Quarter so written on the Labels of the respective Reams, Half Reams, or Parcels thereof, shall write upon the Label of each Ream, Half Ream, and Parcel respectively so weighed by him the Day of the Month and Year on which the same shall be so weighed and charged with Duty by him, together with any other Particulars directed by the Commissioners of Excise, and sign the same with his Christian and Surname, and shall thereupon stamp every such Ream, Half Ream, and Parcel with the Stamp denoting the Charge of Duty on the Top of every such Ream, Half Ream, or Parcel respectively, Part of the Impression of such Stamp being on the Label and Part thereof on the Wrapper, and shall also stamp every such Ream, Half Ream, and Parcel respectively, on each Side thereof, across the Edges of the upper and lower Wrappers where they join or overlap, and on such other Parts of the Wrapper or Wrappers as he may see fit.

Allowing Paper to be tied up, charged, and sent out on Rollers.

XVII. And whereas it is expedient to make Provision for Paper being tied up and charged with Duty, and sent out in single Sheets on the Rollers on which the same may be rolled or received from the Machine, without cutting or making the same up into Reams; be it enacted, That every Paper Maker who shall intend so to send out any Paper shall, before using any Roller or Rollers, mark the true Weight of every such Roller in legible Letters or Numbers on the End thereof, and shall continue the same so marked, and shall upon each Occasion of using the same produce every such Roller so marked to the Officer of Excise surveying his Mill, who shall ascertain that such Weight is correctly marked, and shall sign his Name or Initials under such Mark; and every such Paper Maker shall cause all such Paper, as soon as received from the Machine, to be tied up, as herein-before directed, in a Wrapper or Wrappers, on or to which, or One of them, a Label has been firmly and permanently fixed and united, but in such Manner that the End of the Roller having the Weight thereof marked thereon shall be open and visible to the Officer of Excise, and shall write upon such Label all the Particulars herein-before required to be written by the Paper Maker on the Label; and it shall be lawful for the Officer of Excise weighing and charging with Duty any such Paper, and he is hereby empowered and required, to deduct and allow from the Weight thereof the even Pounds (Fractions of a Pound being disregarded) marked on the End of the Roller on which each Parcel of such Paper shall be rolled, and the Remainder shall be taken as the Weight of the Paper on which the Duty shall be charged: Provided always, that no such Deduction or Allowance shall be made in the Case of any Paper which shall be produced to the Officer of Excise in any Parcel not having the End of the Roller open and visible to the Officer of Excise, or rolled on any Roller which shall not have the true Weight legibly and clearly marked on the End thereof as herein-before directed.

Paper, &c., after being weighed, to

XVIII. And be it enacted, That every Paper Maker shall keep all Paper, Button-board, Mill-board, Paste-board, and Scale-board, after

the

the same shall have been weighed and charged with Duty by the Officer of Excise, separate and apart from all other Paper, Button-board, Mill-board, Paste-board, and Scale-board, and shall not remove or convey away the same from the Place where it shall have been weighed for the Space of Twenty-four Hours from the Time when such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been so weighed and charged with Duty, unless the same shall be sooner re-weighed by the Surveyor or Supervisor of Excise, to the end that such Surveyor or Supervisor may have an Opportunity of re-weighing the same after the Officer; and if upon the re-weighing of any Paper, Button-board, Mill-board, Paste-board, or Scale-board any additional Weight shall be found, such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall be liable to and shall be charged with the Duty of Excise according to such last-mentioned Weight; and every Paper Maker who shall not keep all Paper, Button-board, Mill-board, Paste-board, and Scale-board which shall have been so weighed and charged with Duty separate and apart from all other Paper for the said Space of Twenty-four Hours, or who shall remove the same from the Place where weighed before the Expiration of the said Time, unless the same shall have been re-weighed by the Surveyor or Supervisor of Excise, shall forfeit Fifty Pounds.

be kept separate for Twenty-four Hours, unless sooner re-weighed.

XIX. Provided always, and be it enacted, That if in any Case any Paper Maker shall give a Notice for weighing Paper, Button-board, Mill-board, Paste-board, or Scale-board at such a Time as that the Twenty-four Hours for re-weighing will not or may not expire before some Hour of the Day on *Sunday*, and such Paper Maker shall in such Notice for weighing specify that he is desirous such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall not be re-weighed on the *Sunday*, it shall not be lawful for the Surveyor or Supervisor (if unable to attend on the *Saturday*) to re-weigh such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or to require any Assistance in re-weighing the same, on the *Sunday*; but in every such Case all such Paper, Button-board, Mill-board, Paste-board, and Scale-board shall continue to be kept separate, and shall not be removed or conveyed away from the Place where weighed before the Hour of Twelve o'Clock on the *Monday*, unless sooner weighed by the Surveyor or Supervisor.

If Paper Maker shall desire Paper, &c. not to be re-weighed on Sunday, it shall be kept over to the Monday.

XX. And be it enacted, That every Paper Maker shall and he is hereby required to keep just and sufficient Scales and Weights at the Place in his Mill where he shall produce to be weighed and charged with Duty any Paper, Button-board, Mill-board, Paste-board, or Scale-board, and shall also permit and suffer any Officer of Excise to use the same for weighing or re-weighing any Paper, Button-board, Mill-board, Paste-board, or Scale-board; and every Paper Maker who shall refuse or neglect to keep such Scales or Weights, or either of them, or who shall not permit or suffer any Officer of Excise to use the same for the Purpose aforesaid, shall forfeit One hundred Pounds; and every Paper Maker who shall in the weighing of any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or any Roller, make use of, or procure or suffer to be made use of, any false or

Paper Maker to keep sufficient Scales and Weights, and allow the Officers of Excise to use them.

unjust or insufficient Scales or Weights, or shall make use of any Force or Violence, or practise any Art, Device, or Contrivance, by which any Officer of Excise may be hindered or prevented or deceived in taking the true Account or Weight of any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or charging the true Amount of Duty thereon, or in ascertaining the true Weight of any Roller, shall forfeit Three hundred Pounds, together with all the Paper, Button-board, Mill-board, Paste-board, or Scale-board and every Roller weighed or produced to be weighed, and all such unjust or insufficient Scales or Weights.

Paper Maker at all Times to bring his Paper to be weighed, and assist the Officer in weighing.

XXI. And be it enacted, That every Paper Maker shall, when and as often as he shall be thereunto required by any Officer of Excise, bring or cause to be brought, and put into and taken out of the Scale, all Paper, Button-board, Mill-board, Paste-board, and Scale-board in the Mill of such Paper Maker which any such Officer shall be desirous to weigh and take an Account of, or to re-weigh, and shall also, on the Request of such Officer, with a sufficient Number of his Servants, aid and assist such Officer in weighing and taking an Account of or in re-weighing all such Paper, Button-board, Mill-board, Paste-board, and Scale-board, on pain of forfeiting for every Refusal or Neglect Fifty Pounds.

In weighing Paper, &c. for Charge of Duty, the Turn of the Scale to be given in favour of the Crown, and in lieu thereof Two per Cent. to be allowed the Trader.

XXII. And be it enacted, That in the weighing and re-weighing of all Paper, Button-board, Mill-board, Paste-board, and Scale-board for the Purpose of charging the Duty of Excise thereon the Turn of the Scale shall be given in favour of the Crown, and in lieu thereof there shall be allowed to the Paper Maker Two Pounds Weight upon each and every One hundred Pounds Weight of such Paper, Button-board, Mill-board, Paste-board, and Scale-board weighed, and so in proportion for any greater or lesser Quantity: Provided always, that no Weight less than a Pound Weight shall, in the weighing of any Paper, Button-board, Mill-board, Paste-board, or Scale-board for the Charge of Duty, be made use of or allowed to be made use of by any Paper Maker, on pain of forfeiting the said Allowance.

Paper, &c. not charged with Duty to be kept separate from charged Paper.

XXIII. And be it enacted, That every Paper Maker shall at all Times keep all Paper, Button-board, Mill-board, Paste-board, and Scale-board in his Custody and Possession which shall not have been weighed by the Officer of Excise, and charged with Duty, separate and apart from all Paper, Button-board, Mill-board, Paste-board, and Scale-board which shall have been so weighed and charged, on pain of forfeiting One hundred Pounds.

Paper Maker not to open any Ream, &c. after being tied up, or take out or put in any Paper, &c. or alter any of the Par-

XXIV. And be it enacted, That every Paper Maker who, after any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been so made and tied up, and the Particulars herein-before required written or printed on the Label on the Wrapper thereof, shall, either before or after such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been weighed and charged with Duty by the Officer of Excise, make any false Entry on the Label affixed on the Cover or Wrapper of any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or deface, obliterate,

extract

extract, or fraudulently alter any of the Particulars written or printed by such Paper Maker, or by the Officer of Excise, or shall take off, remove, or detach, or cause or permit or suffer to be taken off or removed or detached, any such Label from the Cover or Wrapper of any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board, made and tied up under the Directions of this Act, or who shall use any Label, or any Wrapper to which any Label is affixed, to cover or tie up any other Paper, Button-board, Mill-board, Paste-board, or Scale-board than that contained in such Wrapper, with such Label when first tied up, or who shall, after any Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been weighed and charged with Duty, open any Ream, Half Ream, or Parcel, and remove any Paper, Button-board, Mill-board, Paste-board, or Scale-board out of the Wrapper or Wrappers in which the same shall have been so weighed and charged, or who shall add any other Paper, Button-board, Mill-board, Paste-board, or Scale-board thereto, or shall in any respect make any Alteration in any such Ream, Half Ream, or Parcel, shall for every such Label, Wrapper, Ream, Half Ream, and Parcel respectively in respect of which any such Offence shall be committed forfeit Twenty Pounds, and every such Label and Wrapper, Ream, Half Ream, and Parcel, with the Paper, Button-board, Mill-board, Paste-board, or Scale-board contained therein, shall also be forfeited.

ticulars on the Label.

Penalty.

XXV. And be it enacted, That every Paper Maker shall, daily and every Day, enter or cause to be entered in a Book to be provided by the Commissioners, and delivered to him by the Officer of Excise for that Purpose, a true and particular Account of all Paper, Button-board, Mill-board, Paste-board, and Scale-board, and of the Number of Reams, Half Reams, or Parcels, and the progressive Number, Quarter, and Year of every Ream, Half Ream, and Parcel thereof respectively, which shall be delivered or sent out from his Mill by any such Maker, and of the Date when sent out, and of the Place to which and the Conveyance by which the same shall be sent; and such Book shall be at all Times kept on the entered Premises of every such Paper Maker open to the Inspection of any Officer of Excise surveying the said Premises, who shall be at liberty to make any Entry therein or Extract therefrom; and every Paper Maker who shall neglect or refuse to keep such Book, or to daily make or cause to be made due Entries therein as aforesaid, or who shall make or cause or permit to be made any false Entry therein, or shall cancel, obliterate, or destroy or fraudulently alter any Entry made therein, or tear out or destroy any of the Leaves of such Book, or shall hinder or obstruct any Officer of Excise from or in inspecting such Book, or making any Entry therein or any Extract therefrom, shall forfeit Two hundred Pounds.

Paper Maker to enter daily in a Book an Account of the Paper sent out from his Mill.

XXVI. And be it enacted, That every Paper Maker who shall sell, send out, deliver, or remove any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board without the same being tied up in a Wrapper or Wrappers on which, or on the uppermost of which, One of such Labels as is by this Act required shall have been permanently affixed, or not having written or printed on

Paper Maker sending out any Ream, Half Ream, or Parcel of Paper, &c. not tied up in Wrappers,

or not having a proper Label, with Particulars thereon, to forfeit 50*l.*

on the Label affixed to the Wrapper all the Particulars by this Act required to be written and printed on such Label, shall, in respect of every such Ream, Half Ream, or Parcel so sold, sent out, delivered, or removed, forfeit Twenty Pounds, and every such Ream, Half Ream, or Parcel which shall be found in the Possession of any Person not having such Label, with the Particulars aforesaid thereon, shall also be forfeited.

Every Ream or Parcel of Paper, &c. different from the marked Weight to be forfeited.

XXVII. And be it enacted, That if any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board shall at any Time, on being weighed by any Officer of Excise, either at the Mill where manufactured or elsewhere, be found to weigh under or over the Weight marked, written, or printed on such Ream, Half Ream, or Parcel by the Maker thereof as herein-before required, in the Proportion of Five *per Centum* if the Weight marked on such Ream, Half Ream, or Parcel exceed Twenty Pounds, or Ten *per Centum* if such Weight be Twenty Pounds or less, the same shall be forfeited.

Paper Maker sending out any Paper before charged with Duty to forfeit 300*l.*

XXVIII. And be it enacted, That every Paper Maker who shall sell, send out, remove, or deliver any Paper, Button-board, Mill-board, Paste-board, or Scale-board before the Duty thereon shall have been fully charged by the proper Officer of Excise, or who shall hide or conceal, or cause to be hidden or concealed, or shall remove or convey away or deposit, or cause to be removed or conveyed away from or deposited, in any Place, any Paper, Button-board, Mill-board, Paste-board, or Scale-board, to evade the Duty chargeable thereon, or any Part thereof, shall, over and above all other Penalties, forfeit Three hundred Pounds, together with all such Paper, Button-board, Mill-board, Paste-board, and Scale-board respectively.

Regulations under which Paper may be removed from one Mill to another to be sized or finished.

XXIX. Provided always, and be it enacted, That if any Paper Maker shall be desirous at any Time of sending any Paper, before the same is charged with Duty, from the Mill at which the same shall be made to any other Mill, there to be sized or finished fit for Use, or to be used as Wrappers in tying up Paper, Button-board, Mill-board, Paste-board, or Scale-board, such Maker shall give to the Officer of Excise under whose Survey he shall be Forty-eight Hours Notice in Writing of such his Intention, specifying in such Notice the Time when such Paper is to be sent out, and thereupon such Officer shall attend at the Time specified in such Notice, and take an Account of all such Paper as shall be produced to him, and shall grant a Certificate, specifying the Quantity and Kind of such Paper, and the Mill from which and the Mill to which such Paper is to be removed, and thereupon it shall be lawful for the Maker thereof to remove such Paper, accompanied with such Certificate, to the Mill specified therein; and all such Paper, when removed to the Mill where the same is to be sized or finished for Use, or used as Wrappers, shall be at such Mill under the like Directions as to tying up, labelling, marking, and stamping, and all other Matters and Things, as if the same had been sized or finished or used for Wrappers at the Mill where made, or as if made in the Mill to which the same shall be removed.

XXX. And

Regulations as to Paper charged with Duty at another Mill, or returned from a Customer.

XXX. And be it enacted, That every Paper Maker who shall receive into his Possession or have delivered at his Mill any Paper, Button-board, Mill-board, Paste-board, or Scale-board which shall have been charged with Duty at any other Mill, or which shall have been sent out by such Maker, and returned from any Customer or other Person, shall mark, write, or print on and distinguish every Ream, Half Ream, or Parcel of such Paper, Button-board, Mill-board, Paste-board, or Scale-board with the Number or Letter of the Mill at which the same shall have been charged with Duty, or with the Word "Returned" respectively, as the Case may be, and shall keep all such Paper, Button-board, Mill-board, Paste-board, or Scale-board respectively separate and apart from each other, and from all other Paper, Button-board, Mill-board, Paste-board, and Scale-board, and shall, on the next succeeding Visit of the Officer of Excise under whose Survey he shall be, give such Officer Notice in Writing thereof, specifying in each such Notice the progressive Number and Weight of each such Ream, Half Ream, or Parcel, the Number or Letter of the Mill where charged with Duty, the Date of the Charge, and the Person from whom and the Place from whence and the Day when received by such Paper Maker, and shall also produce to such Officer all such Paper, Button-board, Mill-board, Paste-board, and Scale-board respectively, and assist such Officer in taking a true and particular Account thereof; and every such Paper Maker shall, before he shall again send out, remove, or deliver from his Mill any such Paper, Button-board, Mill-board, Paste-board, or Scale-board, write or print on the Label or Cover of the Wrapper or Cover thereof the distinguishing Number or Letter of his own Mill, on pain of forfeiting for every Neglect or Omission the Sum of Fifty Pounds, and all the Paper so received by or returned to him.

Makers of Paste-board, not being Makers of Paper, to use only Duty-charged Paper.

XXXI. And be it enacted, That no Paste-board shall be made by any Maker of Paste-board, not being also a Maker of Paper, from any Material whatever, save and except Paper which shall have been charged with the full Duties of Excise payable thereon, and which shall not have been printed or written on or previously used for any Purpose whatever, on pain of forfeiting all the Paste-board which shall be so made from any other Materials, and also all the Implements and Utensils and Materials and Preparations employed or used in the making thereof, and One hundred Pounds.

Maker of Paste-board, not being also a Maker of Paper, to produce to the Officer all Paper before making use of it, in order to its being taken account of.

XXXII. And be it enacted, That every Maker of Paste-board, not being also a Maker of Paper, shall, before he shall begin to make any Paper into Paste-board, produce to the Officer of Excise under whose Survey he shall be all such Paper as shall be intended to be made into Paste-board in the original Wrappers in which the same shall have been charged with Duty, and having on each Ream the Label, with the Particulars herein-before required legibly written thereon, and the Impressions of the Duty Stamp, and shall take the said Wrappers from the said Paper, and destroy the same in the Presence of such Officer, who shall thereupon take an Account of such Paper, and of the Quantity and Weight thereof; and in order to the Attendance of such Officer, every such Maker of Paste-board shall give to such Officer Twenty-four Hours Notice in Writing of his Intention to

produce such Paper, and shall specify in such Notice the true Quantity of Paper intended to be produced, and the Day and Hour when he intends to produce the same; and every Maker of Paste-board who shall refuse or neglect to give such Notice, or shall use or employ any Paper in the making of Paste-board before the same shall have been so produced to and taken account of by the Officer of Excise, shall forfeit One hundred Pounds.

Paper Maker or his chief Workman to declare that no other than Duty-charged Paper has been sent out of his Mill.

XXXIII. And be it enacted, That every Paper Maker, or his chief Workman or Servant, shall, at the End of every Six Weeks, before such Person as shall be appointed to receive the same, at the Chief Office of Excise if the Mill of such Paper Maker shall be situate within the Limits of the Chief Office, or if situate elsewhere before the Collector or Supervisor of Excise, make and sign a Declaration in Writing that no Paper, Button-board, Mill-board, Paste-board, or Scale-board has during such preceding Six Weeks been removed, carried, or sent, or caused, suffered, or known to have been removed, carried, or sent, from the Mill or Premises of such Paper Maker, other than such as has been duly taken account of and charged with Duty by the Officer of Excise, except Paper necessarily used in packing up Paper, Button-board, Mill-board, Paste-board, or Scale-board, on pain of such Paper Maker forfeiting for every Neglect or Refusal to make such Declaration Fifty Pounds; and if any Paper Maker, or his chief Workman or Servant, shall make any false or untrue Declaration, such Paper Maker, or chief Workman or Servant making the same shall forfeit One hundred Pounds.

Officer of Excise to make a Return of the Duty charged on every Paper Maker at the End of every Six Weeks, and the Amount to be paid in Six Days afterwards.

XXXIV. And be it enacted, That every Officer of Excise under whose Survey any Paper Maker shall be, or any other Officer who shall be appointed so to do, shall from Time to Time, at the Expiration of every Six Weeks, or at such other Times as the Commissioners of Excise shall direct, make out and deliver to the Collector of Excise, or to such other Person as the Commissioners of Excise shall appoint to receive the same, an Account or Return in Writing of the Quantity of Paper, Button-board, Mill-board, Paste-board, or Scale-board charged with Duty at the Mill of such Paper Maker in such preceding Six Weeks or Period, and of the Duty payable thereon, according to the Weight of such Paper, Button-board, Mill-board, Paste-board, and Scale-board, and shall also leave a Copy of such Account or Return with such Paper Maker; and the Account or Return of such Officer shall be a Charge on every such Paper Maker, who shall pay and clear off the Duty appearing by such Account or Return to have become due within Six Days after such Account or Return shall be made, or in default thereof shall forfeit double the Amount of such Duty.

In making up the Charge against a Maker of Paste-board, not being also a Maker of Paper,

XXXV. Provided always, and be it enacted, That every Officer of Excise, in making out such Account or Return of the Quantity of Paste-board charged during any Period of Six Weeks on any Maker of Paste-board, not being also a Maker of Paper, and of the Duty payable thereon, shall deduct and allow in such Account or Return the Amount of Duty charged on the Paper from which such Paste-board shall have been made according to the Weight thereof when taken

taken account of by the Officer of Excise at the Time of the same being produced to him under Notice, according to the Provisions herein-before mentioned, and the Remainder or Balance, after such Deduction and Allowance, shall be the Amount of Duty payable by such Maker of Paste-board under such Return. the Duty on the Paper to be deducted.

XXXVI. And be it enacted, That no Person whatever shall carry on or be concerned in the Trade or Business of a Retail Stationer, or Dealer in Paper, Button-board, Mill-board, Paste-board, or Scale-board, at any Paper or Paste-board Mill, nor shall any Paper Maker carry on or be concerned or interested in the Business of a Retail Stationer or Dealer in Paper in or on any Premises within the Distance of One Mile by the nearest ordinary Road or Path of a Paper Mill wherein he shall make Paper, Button-board, Mill-board, Paste-board, or Scale-board, or be concerned or interested, on pain of forfeiting Two hundred Pounds. No Person to carry on the Business of a Stationer at a Mill, nor Maker to be a Stationer within One Mile of his Mill.

XXXVII. And be it enacted, That no Stationer or Printer or Paper Stainer, or Maker of Paste-board not a Maker of Paper, shall receive into his Custody or Possession, nor shall any other Person remove or receive from any Mill, any Paper, Button-board, Mill-board, Paste-board, or Scale-board which shall not be an entire Ream or Half Ream or Parcel, enclosed in a Wrapper or Wrappers having a Label thereon, with such Particulars as are herein-before required written thereon, together with the Impressions of the Officer's Stamp denoting the Charge of Duty, on pain of forfeiting One hundred Pounds; and all Paper, Button-board, Mill-board, Paste-board, and Scale-board so received, and all Paper, Button-board, Mill-board, Paste-board, and Scale-board which shall be found in the Custody or Possession of any Stationer or Printer or Paper Stainer, or Maker of Paste-board not a Maker of Paper, (not being broken Reams, or Parcels for immediate Sale, Use, or Consumption,) without being enclosed in a Wrapper so labelled, and with such Impressions of the Duty Stamp thereon as aforesaid, shall be forfeited, and the Stationer or Printer or Paper Stainer or Maker of Paste-board in whose Possession the same shall be found shall forfeit Fifty Pounds: Provided always, that nothing herein contained shall extend to subject any Stationer to the said first-mentioned Penalty for or by reason of his obtaining or receiving from any other Stationer any Paper, Button-board, Mill-board, Paste-board, or Scale-board in less Quantity than a Ream, Half Ream, or Parcel for immediate Use. Stationer, Printer, Paper Stainer, and Maker of Paste-board not to receive into their Possession, and no other Person to receive from a Mill, Paper in less Quantity than a Ream or Half Ream, in Wrappers with Labels.

XXXVIII. And be it enacted, That every Person shall, on opening any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board received into their Possession, immediately write in large Letters in Ink upon the Label attached to the Wrapper the Word "Opened," or shall across such Label with Ink or otherwise permanently cancel, obliterate, and deface the same, so as to prevent the said Label from being again made use of by any Paper Maker; and every Person who shall not, on opening any such Ream, Half Ream, or Parcel as aforesaid, immediately so write on or cross or otherwise cancel, obliterate, or deface such Label, or in whose Possession any such Label, whether attached or not to any Wrapper Every Person on opening Paper, &c. to write across or otherwise deface the Label.

Wrapper which shall have been opened, shall be found not so written upon, crossed, or otherwise cancelled, shall forfeit for each such Label Ten Pounds, and every such Label, with any Wrapper to which the same may be attached, shall also be forfeited.

Penalties on Persons returning Labels or Wrappers which have been used, and on Paper Makers and their Servants receiving or having such Labels or Wrappers.

XXXIX. And be it enacted, That every Person who shall restore, return, send, or deliver, or cause or procure, permit or suffer, to be restored, returned, sent, or delivered, to any Paper Maker, or to any Mill, Warehouse, Room, or Place, belonging to any Paper Maker, or to any other Place for the Use of any Paper Maker, any Wrapper or Label which has been before used as a Wrapper or Label in tying up any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or which shall be marked and stamped with the Marks, Stamps, or Impressions directed by this Act to be marked and stamped on the Labels attached to and the Wrappers enclosing any Paper, Button-board, Mill-board, Paste-board, and Scale-board, and every Paper Maker who shall receive, or shall cause, procure, permit, or suffer to be returned, sent, or delivered to him, or to be kept or deposited at any Mill, Warehouse, Room, or Place belonging to him, or at any other Place for his Use, or who shall have in his Custody or Possession, any Wrapper or Label which has been before used as a Wrapper or Label to any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board, or in or with which any Paper, Button-board, Mill-board, Paste-board, or Scale-board has been removed, carried, or sent out by any Paper Maker, shall forfeit Two hundred Pounds; and every Workman and Servant of any Paper Maker in whose Custody or Possession any such Wrapper or Label shall be found shall also forfeit Fifty Pounds, over and above any Penalty to which the Paper Maker may thereby become subject.

Penalty not to be incurred if Paper, &c. is returned for not being approved of.

XL. Provided always, and be it enacted, That nothing herein-before contained shall extend or be deemed or construed to extend to render liable to the said Penalty of Two hundred Pounds any Person for or by reason of such Person returning or sending back to any Paper Maker any Wrapper, with the Label thereon, which shall have been opened, containing therein the same identical Paper, Button-board, Mill-board, Paste-board, or Scale-board received by such Person, and by him returned on account of the same being disliked or refused, nor to render liable to the said Penalty any Paper Maker for receiving back the said Label and Wrapper containing such Paper, Button-board, Mill-board, Paste-board, or Scale-board.

Any Stationer having Paper liable to Seizure, and giving Notice thereof so as to cause its Seizure, shall on its Condemnation be paid the Value of it.

XLI. And be it enacted, That every Stationer or other Person who shall have bought, received, or agreed for any Paper, Button-board, Mill-board, Paste-board, or Scale-board respectively which may be forfeited or liable to Seizure under this or any other Act relating to the Revenue of Excise, and who shall discover to and inform any Officer of Excise thereof, so as to cause the Seizure of the same, shall, on the Condemnation of the Paper, Button-board, Mill-board, Paste-board, or Scale-board so seized by the Officer, be paid, by Order of the Commissioners of Excise, the Value of all such Paper, Button-board, Mill-board, Paste-board, or Scale-board which shall be so seized and condemned, and for which such Stationer or other Person shall

have actually paid or be liable to pay and shall pay, and such Payment shall be deemed a Part of the Expences attending the Seizure.

Penalty on forging Stamps and counterfeiting Labels.

XLII. And be it enacted, That every Paper Maker and other Person who shall counterfeit, forge, or imitate, or cause or procure to be counterfeited, forged, or imitated, any Stamp, Die, Device, or Label, or any Figure, Letter, or Part of any Stamp, Die, Device, or Label, directed to be provided and used in pursuance of this Act, or which shall have been provided in pursuance of any other Act in force for securing the Duties on Paper at the passing of this Act; or shall have in his Custody or Possession any such counterfeit, forged, or false Stamp, Die, Device, or Label, or any counterfeit, forged, or false Figure, Letter, or Part of any such Stamp, Die, Device, or Label, knowing the same to be counterfeit, forged, or false; or who shall, upon any Wrapper used or to be used for tying up any Quantity of Paper, Button-board, Mill-board, Paste-board, or Scale-board, or upon any such Label as aforesaid, counterfeit, forge, or imitate, or cause or procure to be counterfeited, forged, or imitated, the Mark or Impression of any such Stamp, Die, or Device, or of any Figure, Letter, Character, or Part of such Stamp, Die, or Device, or shall knowingly have the same in his Custody or Possession; or who shall have in his Custody or Possession, or utter, vend, or sell, any Paper, Button-board, Mill-board, Paste-board, or Scale-board with a counterfeited, forged, false, or imitated Mark or Impression of any such Stamp, Die, or Device, or any Figure, Letter, Character, or Part thereof, on the Wrapper of such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or on the Label affixed thereto or thereon, or with any false, counterfeit, or forged Label aforesaid, or any false, counterfeit, or forged Figure, Letter, Character, or Part of such Label as aforesaid, or with any false, counterfeited, or forged Printing or Writing on any such Label, knowing the same or any Part thereof to be counterfeited or forged; or who shall upon any Quantity of Paper, Button-board, Mill-board, Paste-board, or Scale-board put or place any Wrapper or Part of any Wrapper, or any Label or Part of any Label, having thereon or therein any false, counterfeit, or forged Writing, Printing, Letter, Figure, Character, Mark, or Impression, knowing the same to be false, counterfeited, and forged; or who shall, upon any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board not taken account of and charged with Duty by the proper Officer of Excise put or place any of the Stamps or Impressions directed by or provided or used in pursuance of this Act or any such other Acts as aforesaid; shall for every such false, counterfeit, or forged Stamp, Die, Device, or Label, or Figure, Letter, Character, or Part of such Stamp, Die, Device, or Label, forfeit and lose the Sum of One thousand Pounds, and for every such Wrapper, Ream, Half Ream, or Parcel respectively the Sum of Five hundred Pounds; and every such false, counterfeited, and forged Stamp, Die, Device, and Label, Figure, Letter, Character, and Part of such Stamp, Die, Device, or Label, and every such false, counterfeit, and forged Impression, and every such Wrapper, Ream, Half Ream, and Parcel respectively, shall be forfeited.

Penalty for altering the Number of

XLIII. And be it enacted, That every Paper Maker, Stationer, or other Person who shall alter the distinguishing Letter or Number of any

the Mill or Weight on the Label.

any Mill on the Label attached to the Wrapper of any Ream, Half Ream, or Parcel of Paper, Button-board, Mill-board, Paste-board, or Scale-board, save and except in the Case of Paper sent from one Mill to another, or returned to any Mill, under the Provisions herein-before contained, or who shall alter the Weight inserted on any such Label, shall forfeit Twenty Pounds, together with the Ream, Half Ream, or Parcel to which such Label shall be attached.

Regulations for obtaining the Allowance of Duty on Books printed in the Latin, Greek, Oriental or Northern Languages in the Universities.

XLIV. And be it enacted, That the Allowance of the Duty on Paper used in the printing of Books in the Latin, Greek, Oriental, or Northern Languages within the Universities of *Oxford* and *Cambridge*, the Universities of *Scotland*, and the University of *Trinity College*, *Dublin*, shall be made and allowed in manner following; (that is to say,) the chief Manager of the Press in the said Universities respectively shall, Forty-eight Hours before any such Paper shall be begun to be printed, give to the proper Officer of Excise a Notice in Writing of the Intention to print such Paper, specifying the Number of Reams of Paper and the Title of the Book intended to be printed, and of how many Copies the Edition is to consist; and upon the Attendance of the Officer of Excise all such Paper shall be produced to him enclosed in the original Wrappers in which the same was charged with Duty, with the respective Labels thereon, and the several Matters herein-before prescribed to be marked, written, or printed and stamped on such Labels and Wrappers remaining thereon; and such chief Manager of the Press shall provide sufficient Scales and Weights, and shall permit and assist such Officer to use the same, and to ascertain the Weight of such Paper; and within One Month after the whole of such Edition shall have been printed off such chief Manager shall give to the proper Officer of Excise Forty-eight Hours Notice in Writing, specifying a Day and Hour when such Edition will be ready to be produced to him, and thereupon such Officer shall attend and examine and weigh the whole of such Edition unbound and in Sheets, and thereupon give to such chief Manager a Certificate of his having so done, specifying the Name of the Book, the Size thereof, the Number of Copies of which the Edition consists, and the Weight of the Paper on which it is printed; but if such Weight shall exceed the Weight of the Paper taken account of by the Officer previous to the Printing, such last-mentioned Weight shall be inserted in the Certificate, and the Allowance shall be made for no more.

Declaration to be made by the chief Manager of the Press.

XLV. And be it enacted, That the chief Manager of the Press in the said Universities respectively shall make and subscribe at the Foot or on the Back of such Certificate as aforesaid, before the Vice Chancellor, Principal, or Rector or Provost of the University respectively, a Declaration in Writing setting forth that the whole of the Edition of the Book so printed was and is printed for the University for which the same expresses to be printed, and that no Bookseller or other Person had or hath any Share or Interest therein, or in the Allowance payable in respect of the Paper on which the same was or is printed.

Regulations for obtaining the Allow-

XLVI. And be it enacted, That the Allowance of the Duty on Paper used in the Universities of *Oxford* and *Cambridge*, and in the

University of *Trinity College, Dublin*, or used by the Queen's Printers in *England*, *Scotland*, or *Ireland* respectively, in the printing of Bibles, Testaments, Psalm Books, Books of Common Prayer of the Church of *England*, the Book commonly known in *Scotland* by the Name of "The Confession of Faith," or the Larger or Shorter Catechism of the Church of *Scotland*, shall be made and allowed in manner following; (that is to say,) the chief Manager of the Press of such Universities respectively, or such Queen's Printers respectively, shall, Forty-eight Hours before any such Paper is begun to be prepared for printing, give to the proper Officer of Excise a Notice in Writing of the Intention to print such Paper, specifying in such Notice the Number of Reams of Paper so intended to be printed, and whether the same is to be printed for Bibles, Testaments, Psalm Books, Common Prayer Books, Books of Confession of Faith, or the Larger or Shorter Catechism, of what Size the intended Impression or Edition of such Book is to be, and of how many Copies the same is to consist; and all the Paper intended to be used shall, on the Attendance of the Officer of Excise, be produced to him enclosed in the original Wrappers in which the same was charged with Duty, with the respective Labels thereon, and the several Matters herein-before prescribed to be marked, written, or printed and stamped on such Labels and Wrappers remaining thereon; and such chief Managers and Queen's Printers respectively shall provide good and sufficient Scales and Weights, and shall permit and assist the Officer of Excise to use the same, and to ascertain and take an Account of the true Quantity and Weight of such Paper; and such chief Managers of the Press and such Queen's Printers respectively shall, within One Month after the whole of such Impression or Edition shall have been printed off and finished, give to the proper Officer of Excise Forty-eight Hours Notice thereof in Writing, specifying a Day and Hour when such Impression or Edition will be ready to be produced to him, and thereupon such Officer of Excise shall attend, and inspect, examine, and weigh the whole of such Edition unbound and in Sheets, and shall thereupon give and deliver to such chief Manager of the Press or Queen's Printer, as the Case may be, a Certificate in Writing of his having so done, specifying therein the Name of the Book, together with the Size thereof, and the Number of Copies of which such Impression or Edition consists, and the Weight of the Paper on which the same is printed; but if such Weight shall exceed the Weight of the Paper actually produced to and taken account of by the Officer of Excise previous to the printing thereof as aforesaid, then and in such Case such last-mentioned Weight shall be inserted in such Certificate, and the Allowance shall be made for no greater Weight than the Weight specified in such Certificate.

Allowance on Paper used in printing Bibles, Testaments, &c. in the Universities of Oxford, Cambridge, and Dublin, or by the Queen's Printers.

XLVII. And be it enacted, That the chief Manager of the Press in the said Universities respectively shall make and subscribe, at the Foot or on the Back of such Certificate, before the Vice Chancellor or Provost of the University, a Declaration in Writing setting forth that no Drawback or Allowance has been before granted or paid on such Paper, and that the whole of the Edition of such Book so printed is printed for the University for which the same expresses to

Declarations to be made by the chief Manager of the Press in the Universities and by the Queen's Printers.

be printed, and that no Bookseller or other Person had or hath any Share or Interest therein, or in the Allowance payable in respect of the Paper on which the same is printed; and the Queen's Printers in *England*, *Scotland*, and *Ireland* respectively, or the acting Patentee in such Office, shall make and subscribe, at the Foot or on the Back of such Certificate, before the Commissioners of Excise, or such Person as the Commissioners of Excise shall direct and appoint to receive the same, a Declaration in Writing setting forth that no Drawback or Allowance has been before claimed or paid for or in respect of the Paper mentioned in such Certificate, or any Part thereof, and that the whole of such Impression or Edition of such Bible, Testament, Psalm Book, Book of Common Prayer, Confession of Faith, or Larger or Shorter Catechism has been printed by him or them at his or their usual and ordinary Printing House, on his or their own Account, under and by virtue of the exclusive Patent or Privilege belonging to him or them as such Queen's Printer, and for his or their sole and entire Benefit, Profit, Emolument, and Advantage.

On Production of the Certificate, with Declaration subscribed, to the Commissioners of Excise, they are to direct Payment to be made.

XLVIII. And be it enacted, That on the said Certificates respectively, with such Declaration as aforesaid made and subscribed thereon, being produced to the Commissioners of Excise, the said Commissioners shall and they are hereby required, on being satisfied of the Correctness thereof, to cause Payment of the Amount of the Allowance appearing by such Certificate to be due to be made to the chief Manager of the Press of the said Universities respectively, or to such Person as the Vice Chancellor, Principal, or Rector or Provost of the said Universities respectively shall appoint to receive the same, or to such Queen's Printer by whom or on whose Behalf such Certificate shall be produced, as the Case may be.

As to the Allowances to be granted on Books printed in Latin, Greek, Oriental, or Northern Languages.

XLIX. And be it enacted, That no such Allowance shall be granted or paid on any Book in the Latin, Greek, or Oriental or Northern Languages unless such Book shall be wholly printed in the Latin, Greek, Oriental, or Northern Languages, as the Case may be: Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury, if they shall see fit, to direct such Allowance to be made and granted on any Book partly in the Latin, Greek, or Oriental or Northern Languages, and partly in the English or any other Language.

Any House or Place approved by the Lords of the Treasury, and used by the Queen's Printer, to be deemed his ordinary Printing House.

L. And be it enacted, That every House, Office, or Place heretofore approved of or which may hereafter be approved of by the Commissioners of Her Majesty's Treasury, in which the Queen's Printers in *England*, *Scotland*, and *Ireland* respectively shall have printed or may hereafter print, by themselves or their own *bonâ fide* Agents, and not by others, and for their own sole and undivided Interest, the whole of any Impression or Edition of any Bible, Testament, Psalm Book, Book of Common Prayer, Confession of Faith, or Larger or Shorter Catechism, shall be deemed and taken to be an ordinary and usual Printing House of such Queen's Printer within the Meaning of this Act for entitling such Queen's Printer to the Allowances aforesaid.

LI. And

LI. And be it enacted, That the Allowance of the Duty to Clothiers, Hotpressers, and other Persons concerned in the Woollen Manufactures, for and in respect of Glazed and other Press Papers used, employed, and consumed in the pressing Woollen Cloths and Stuffs, shall be made and granted in manner following; (that is to say,) all such Glazed Paper or Press Paper in respect of which any such Allowance is intended to be claimed shall be examined by an Officer of Excise before the same is made use of; and in order to such Examination every Clothier, Hotpresser, or other Person who shall intend to apply for or claim any such Allowance shall, before he shall begin to make use of any such Glazed or other Press Paper, give Forty-eight Hours Notice in Writing to the proper Officer of Excise, specifying a Day and Hour when he will produce to such Officer any Glazed Paper or Press Paper, and the Quantity of such Paper to be produced, and the Name and Residence of the Paper Maker or other Person from whom the same was received, and the particular Time when received; and such Officer shall attend at the Time specified in such Notice, and thereupon such Clothier, Hotpresser, or other Person shall produce to such Officer all the Glazed Paper or Press Paper specified in such Notice in the original Wrappers in which the same was charged with Duty, with the Labels, having the several Particulars required by this Act printed or written and marked and stamped thereon, attached to such Wrappers respectively, and such Clothier, Hotpresser, or other Person shall untie and open every Ream or Half Ream or Parcel of such Glazed Paper or Press Paper in the Presence of such Officer, who shall examine and take an Account thereof, and shall cancel or destroy the Labels on such Covers or Wrappers, and the several Impressions of the Duty Stamp thereon; and when any Quantity of such Glazed Paper or Press Paper shall have become unfit for Use, and such Clothier, Hotpresser, or other Person shall be desirous of obtaining Payment of the Allowance of Duty thereon, such Clothier, Hotpresser, or other Person shall give to the proper Officer of Excise Forty-eight Hours Notice in Writing, specifying a Day and Hour when all such Glazed Paper or Pressed Paper so become unfit for further Use will be produced to him, and on the Attendance of the Officer all such last-mentioned Glazed Paper or Press Paper shall be produced to and shown to such Officer, who shall thereupon proceed to examine and take an Account of the same, and shall with Scales and Weights, to be provided by such Clothier, Hotpresser, or other Person, weigh all such Glazed Paper or Press Paper so produced to him, and take an Account thereof, and shall then cause all such Paper to be burned in his Presence; and all such Paper having been burned, such Officer shall give to the Clothier, Hotpresser, or other Person who shall have produced the same a Certificate in Writing, specifying the Quantity by Weight of Glazed Paper or Press Paper produced to and taken account of by him, and that the same has been duly burned in his Presence; and such Clothier, Hotpresser, or other Person, or his principal Workman or Servant, shall, at the Foot or on the Back of such Certificate, make and subscribe, in the Presence of the Collector or other Officer of Excise authorized or directed by the Commissioners of Excise to receive the same, a Declaration in Writing setting forth that all the Glazed Paper or Press Paper specified in such Certificate hath been actually and *bonâ fide* used and employed in the pressing of Woollen Cloths, and for no other

Regulations for obtaining the Allowance on Paper used in pressing Woollen Cloths.

other Purpose whatsoever; and such Collector shall thereupon pay to the Person entitled to receive the same the Amount of Allowance due and payable to him according to such Certificate: Provided always, that no Claim to any such Allowance, or any Payment thereof, shall be made oftener than twice in each Year.

Persons intending to export Paper, &c. on Drawback to give a Packing Notice.

LII. And be it enacted, That every Person intending to export any Paper, or any Button-board, Mill-board, Paste-board, or Scale-board, or any Books, as Merchandize, and to obtain the Drawback thereon, shall give Twelve Hours Notice of his Intention to the Officer of Excise who shall be appointed by the Commissioners of Excise for that Purpose, specifying in such Notice the Time and Place when and where and the Person on whose Account such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, is or are intended to be packed; and such Notice having been given, an Officer of Excise shall attend at the Time and Place specified, and all the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, intended to be exported, shall be produced to him, and in the Case of Paper (except Paper printed, painted, or stained, or cut and gilded, as herein-after mentioned), Button-board, Mill-board, Paste-board, or Scale-board, the same shall be produced in the original Wrappers in which the same was charged with Duty, with the Labels, having printed or written, marked and stamped thereon, the several Particulars required by this Act; and such Officer shall examine the same, and shall cancel, obliterate, or destroy every such Label, and the Impressions of the Duty Stamp on each Ream, Half Ream, or Parcel; and such Officer shall weigh and take an Account of all such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, as shall be produced to him, or, in the Case of Paper printed, painted, or stained, shall measure and take an Account of the Number of Square Yards thereof; and all such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, shall be packed in the Presence of the Officer of Excise, and the Packages containing the same shall be marked with the true Weight thereof in the Presence of such Officer, and shall be secured with such Fastenings, and sealed with such Seals or Marks, by such Officer, as the Commissioners of Excise shall direct; and every such Officer shall make out an Account of the Quantities and Kinds and Weight, or, in the Case of Paper printed, painted, or stained, of the Number of Square Yards, of all such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, as shall be produced to him and be packed in his Presence, and shall make a Return thereof to the Export Officer of Excise, or Officer acting as Export Officer, at the Port of Exportation: Provided always, that if the Person giving such Packing Notice shall not begin and proceed to pack up all such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, at the Time mentioned therein, such Notice shall be null and void, and a like fresh Notice shall be required before the packing up the same or any Part thereof.

Penalty on putting any heavy Substance or other Matter in Boxes, &c.

LIII. And be it enacted, That if any Person shall put or place any heavy Substance, or other Matter than Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, except the Materials necessarily used in packing the same, in any Cask, Box, Chest, or Package containing Paper, Button-board, Mill-board, Pasteboard, or Scale-board,

or

or Books, packing or packed for Exportation, or shall pack in any Cask, Box, Chest, or Package any other Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, or other Substance or Article, (except as aforesaid,) than the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, produced to the Officer as to be packed and exported, or shall, by any Art, Contrivance, or Device, prevent, hinder, or deceive any Officer of Excise from or in taking a true Account of the Kind or Weight (or, in the Case of Paper printed, painted, or stained, the Measure) of the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, packed or produced to be packed, such Person shall forfeit Two hundred Pounds, and every such Cask, Box, Chest, or Package, with the Contents thereof, shall be forfeited.

containing Paper, &c. packed for Exportation.

LIV. And be it enacted, That every Person who shall open any Cask, Box, Chest, or Package containing Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, which shall have been packed for Exportation, or shall wilfully destroy or deface any Seal or Mark of the Officer placed thereon, or damage any of the Fastenings thereof, and every Person who shall cut out, erase, obliterate, alter, or damage any Figure, Letter, or Mark cut, written, painted, branded, or made on any Cask, Box, Chest, or Package containing Paper, Button-board, Mill-board, Paste-board, or Scale-board, or any Books, for Exportation, expressing or denoting the Weight of such Cask, Box, Chest, or Package, or the Weight of the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, therein, or the Number thereof, shall forfeit One hundred Pounds, and every such Cask, Box, Chest, or Package, with the Contents thereof, shall be forfeited, and may be seized by any Officer of Excise or Customs.

Boxes, &c. packed for Exportation not to be opened.

Penalty, 100*l.*

LV. And be it enacted, That every Person intending to export any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or any Books, on Drawback, shall, by himself or his Agent, give to the Export Officer of Excise, or Officer acting as such, at the Port of Exportation, a Notice in Writing of his Intention to ship such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, Six Hours at least before such Shipment shall be made, in which Notice shall be specified the Number of Packages to be shipped, with the respective Marks and Numbers thereon, and the Quantity, Weight, and Kinds of Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, in each Package, with the Amount of the Drawback claimed thereon, and the Value of the same for Home Consumption, and shall also specify the Quay or Place where the Packages are then lying, and from which the same are to be shipped, and the Time of Shipment, with the Name of the Ship and the Master thereof, and the Place or Port to which such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, is or are to be exported; and the Person so intending to export such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, shall also, by himself or his Agent, make a Declaration before the Export Officer of Excise, or Officer acting as such as aforesaid, that such Packages, and the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, contained therein, are the same described and set forth in the Account or Certificate of the Packing Officer, and that to the best of his Knowledge and Belief the full Duties

Exporters to give a Shipping Notice, and enter into Security.

Duties of Excise have been charged and secured on such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or on the Paper on which such Books shall have been printed or ruled, and shall also give Bond, with One or more sufficient Surety or Sureties, to be approved of by the Officer appointed by the Commissioners of Excise to take such Bond, in Double the Value of the Drawback, conditioned that such Packages, with the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books therein, shall with all convenient Speed be shipped and exported, and shall not be unpacked in any Port or Harbour of the United Kingdom, nor unloaded, unshipped, or relanded, or put on board any other Ship or Vessel, in any Part of the United Kingdom, Shipwreck or other unavoidable Accident excepted; and such Notice having been given and such Declaration made as aforesaid, and such Security entered into, the Officer of Excise receiving the same shall write his Name upon the said Shipping Notice as a Certificate of the Requisites aforesaid having been complied with, and shall forward and transmit the said Notice, with his Name thereon, to the proper Officer of Customs at the Port whose Duty it may be to attend the shipping of such Goods.

Packages to be produced to the Officer of Customs, who shall see them shipped in his Presence.

LVI. And be it enacted, That all the said Packages, with the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books therein, shall, at the Time specified in the Notice for shipping the same, be produced to the proper Officer of Customs, who shall inspect and examine the same, and, being satisfied that they are the Packages specified in the Shipping Notice, shall see them shipped in his Presence, and certify such Shipment on the Shipping Notice, and return the same to the Export Officer of Excise, or Officer acting as such, and such Export Officer, having received back the said Notice, with the Certificate of Shipment thereon, shall deliver to the Exporter or his Agent a Debenture, in such Form and with such Particulars thereon as the Commissioners of Excise shall direct, for Payment of the Amount of Drawback at the Expiration of Six Weeks from the Time of Shipment.

Certificate of the due landing of Goods exported to Guernsey and Jersey.

LVII. Provided always, and be it enacted, That no Debenture shall be made out for the Payment of Drawback on any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, exported to *Guernsey*, *Jersey*, *Alderney*, or the *Isle of Man*, until a Certificate shall be produced of the due landing thereof under the Hand of the Chief Officer of Customs of the said Islands respectively.

Officers of Customs and Excise may open and examine Packa ges.

LVIII. And be it enacted, That in every Case where any such Notice for shipping any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or any Books, on Drawback, shall be given, it shall be lawful for the Officer of Customs to whom the Package or Packages containing such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, shall be produced for Shipment, and for any other Officer of Customs or of Excise, to open all or any of the Packages mentioned in such Notice, and to unpack and examine the Contents thereof; and if the same shall be found correct such Officer shall, at his own Expence, to be allowed him by the Commissioners of Customs or of Excise, as the Case may be, cause the same to be carefully repacked, and the respective Packages again secured and sealed; but if on such

Examination any Package, or the Contents thereof, shall be found to vary in any Particular from the Description contained in the Shipping Notice, so that a higher or greater Sum than of right due shall have been claimed, or in case such Discovery had not been made would have, on the Exportation of such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, been deemed payable as Drawback, or Her Majesty in any respect defrauded therein, such Packages, and the Contents thereof, shall be forfeited, and may be seized by any Officer of Excise or Customs, and the Exporter thereof shall forfeit Treble the Value of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Excise.

Drawback not to be allowed on Books in the Latin, &c. Languages, nor on Bibles, &c., nor other Books exported by Persons not being Printers, &c.

LIX. And be it enacted, That no Drawback shall be allowed for or in respect of the Paper of any Books in the Latin, Greek, Oriental, or Northern Languages printed within the Universities of *Oxford* and *Cambridge*, or the Universities of *Scotland*, or *Trinity College*, *Dublin*, by Permission of the Vice Chancellors or Principals or Provost of the same respectively, nor for or in respect of any Bibles, Testaments, Psalm Books, or Books of Common Prayer, Confession of Faith, or Larger or Shorter Catechism, printed in the Universities of *Oxford* or *Cambridge*, or *Trinity College*, *Dublin*, or by the Queen's Printers in *England*, *Scotland*, or *Ireland* respectively, nor for or in respect of any other printed Books exported by any Person not being a Printer or Bookseller or Stationer, or which have ever been before sold to any Person not using or exercising the Trade or Business of a Printer or Bookseller or Stationer.

None but Stationers to export Account Books on Drawback.

LX. And be it enacted, That no Drawback shall be allowed on any ruled Account Books which shall be exported by any other Person than a Stationer, nor on any such Books which shall have been before sold to any Person not using or exercising the Trade or Business of a Stationer.

Regulations for exporting Paper cut, gilded, or otherwise prepared.

LXI. And whereas it is expedient to make Regulations for allowing Paper to be cut and gilded or coloured or otherwise prepared previous to Exportation; be it therefore enacted, That when any Stationer shall intend to plough, cut, gild, colour, or otherwise prepare any Paper previously to the Exportation thereof on Drawback, such Stationer shall give to the proper Officer of Excise Notice in Writing of such his Intention, specifying in such Notice the Quantity of Paper so intended to be prepared and exported, and a Day and Hour and Place when and where the same will be produced to such Officer; and thereupon such Officer shall attend at the Time and Place mentioned in such Notice, and such Stationer shall produce to such Officer all the Paper specified in such Notice enclosed in the Wrappers in which the same was charged with Duty, with the Labels attached thereto, and the several Particulars required on such Labels remaining thereon; and such Stationer shall provide sufficient Scales and Weights, and shall permit and assist such Officer to weigh and take an Account of all such Paper, from which such Officer shall also take a Sample or Samples, if such Paper shall be of more than One Kind or Description; and such Officer shall also write upon the Labels of every Ream or Half Ream the Particulars that such Paper is to be ploughed, cut, gilded, coloured, or otherwise prepared, as the Case may be, and sign

his Name thereto; and such Account and Sample or Samples having been taken, such Paper shall be left in the Custody and Possession of the Stationer to be ploughed, cut, gilded, coloured, or otherwise prepared, and when the same shall be prepared and ready to be packed for Exportation such Stationer shall give to the Officer of Excise a Packing Notice as herein-before directed; and such Paper shall at the Time of packing be produced to the Packing Officer in the same original Wrappers in which the same was charged with Duty and produced to the Officer for taking the first Account thereof, with the Memoranda of the Officer written thereon; and no Paper so prepared shall be allowed to be packed for Exportation on Drawback which shall not be produced in Wrappers having the Labels thereof so marked by the Officer as aforesaid.

Penalty on fraudulently obtaining or endeavouring to obtain Drawbacks.

LXII. And be it enacted, That every Person who shall produce to any Officer of Excise or Customs to be packed or shipped for Exportation on Drawback any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or any Books, not entitled to Drawback under the Provisions of this Act, or who shall pack or ship for Exportation on Drawback any such Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, or any Articles, Matters, or Goods, other than the Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, produced to the Officer of Excise to be packed, or who shall fraudulently remove, deposit, or conceal any Paper, Button-board, Mill-board, Paste-board, or Scale-board, or Books, with Intent unduly to obtain any Drawback, or any higher Amount of Drawback than he would otherwise be entitled to, shall, over and above all other Penalties which he may thereby incur, forfeit Treble the Amount of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Excise, and all such Paper, Button-board, Mill-board, Paste-board, and Scale-board, or Books, or other Articles, Matters, or Goods, shall be forfeited, and may be seized by any Officer of Excise or Customs.

Allowance of Duty on Paper lost by Fire or Wreck.

LXIII. And be it enacted, That if any Paper, Button-board, Mill-board, Paste-board, or Scale-board shall, by Fire or by the sinking, casting away of, or by any inevitable Accident happening to any Vessel or Barge in which such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall be transporting or have been transported from any Part of the United Kingdom to any other Part thereof, or on board of which such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been put for that Purpose, be wholly lost or destroyed, or so far damaged as to be worthless and only fit to be wholly destroyed, and no longer capable of Use as Paper, Button-board, Mill-board, Paste-board, or Scale-board unless re-manufactured and re-charged with Duty, it shall be lawful for the Maker of such Paper, Button-board, Mill-board, Paste-board, or Scale-board, being at the Time of such Loss or Damage the Proprietor or Owner thereof, to make Proof of such Loss or Damage, and of the Cause thereof, on the Oath or Oaths of One or more credible Witness or Witnesses, and of the Duty on such Paper, Button-board, Mill-board, Paste-board, or Scale-board having been duly charged on and paid by such Maker, and that he was at the Time of such Loss or Damage the Proprietor or Owner thereof, before the Justices of the Peace at the Quarter

Sessions for the County, Shire, Division, City, Town, or Place where such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been made and charged with Duty, or at or next adjoining to the Place where such Accident shall have taken place, or shall have been first discovered or made known to such Maker, or before the Commissioners of Excise, or any Three of them, if such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been made or charged with Duty, or such Accident shall have happened or been first discovered or made known to such Maker, within the Limits of the Chief Office of Excise; and such Justices at Quarter Sessions and Commissioners of Excise respectively shall and they are hereby required to examine any Witness or Witnesses thereupon upon Oath (which Oath they are hereby authorized to administer), and upon satisfactory Proof being made before them respectively that such Paper, Button-board, Mill-board, Paste-board, or Scale-board had been so wholly lost and destroyed, or so far damaged as aforesaid, by any of the Causes respectively aforesaid, and that the Duties thereon had been duly charged and paid, and that such Maker was the Proprietor or Owner thereof at the Time of such Loss or Damage, to grant a Certificate thereof, and of the Amount of such Duties, under their respective Hands; and upon the Production of such Certificate to the Collector of Excise or other Officer acting as Collector of Excise of the Collection in which such Paper, Button-board, Mill-board, Paste-board, or Scale-board shall have been charged with Duty, such Collector or other Officer shall and he is hereby authorized and required to pay or allow to such Maker, out of any Monies arising from the Duties of Excise in his Hands, so much Money as the Sum specified in such Certificate for such Duties as aforesaid shall amount to.

Conditions on which the Allowance is to be obtained.

LXIV. Provided always, and be it enacted, That no Paper Maker shall be entitled to any such Relief as aforesaid unless a Notice in Writing, describing the Nature, Cause, and Extent of such Accident, and the Place where the same shall have occurred, shall be delivered to the Commissioners of Excise, or to the Supervisor of Excise of the District in which such Loss or Damage shall have taken place or shall have been first discovered, within Fourteen Days next after the same shall have come to the Knowledge of the Paper Maker claiming such Relief, nor unless such Paper Maker or his Agent shall also give or leave Notice in Writing of his Intention to apply for such Relief to or with the Collector or Supervisor of the Collection or District where the Quarter Sessions are to be held at which he intends to apply for such Relief, or to the Solicitor of Excise for *England* when such Application shall be intended to be made to the Commissioners of Excise, Ten Days at least before the Commencement of such Quarter Sessions or before such Application to the said Commissioners, nor unless such Paper Maker shall apply for such Relief within Four Calendar Months after such Loss or Damage shall have come to his Knowledge.

Explanation of the Terms in this Act.

LXV. And be it enacted, That the Term "Paper" in this Act shall include and be deemed to include, except where otherwise expressed, Glazed Paper, Sheathing Paper, Button Paper, and every Kind of Paper

Paper whatsoever, by whatever Denomination known or called, save and except that nothing in this Act contained shall extend or be deemed to extend to authorize the Allowance or Payment of any Drawback on the Exportation of Glazed Paper; and that the Term "Paper Maker" shall, except where otherwise particularly expressed, include and be deemed and taken to include every Maker of Paper, Button-board, Mill-board, Paste-board, and Scale-board, and several in Partnership as well as one Person, and Females as well as Males; and the Term "Paper Mill" shall, except where otherwise particularly expressed, include and be deemed and taken to include every Mill, House, Premises, Room, or Manufactory in which any Paper, Button-board, Mill-board, Paste-board, or Scale-board shall be made or manufactured.

All Paper, &c. to be included in this Act.

LXVI. And be it enacted, That all Paper, Button-board, Mill-board, Paste-board, and Scale-board, of whatever Materials made, and by whatever Denomination known or called, and however manufactured, whether made by the Materials being reduced to Pulp and moulded or finished by Machinery, or by being pressed or intermixed in a dry State, and made to adhere by Pressure or otherwise, shall be deemed and taken to be Paper, Button-board, Mill-board, Paste-board, and Scale-board within the Meaning of this Act, and shall be charged with Duty accordingly; and the Makers thereof shall be and are hereby declared to be subject and liable to all the Enactments, Rules, Regulations, Fines, Penalties, and Forfeitures of this Act, and of the general Laws for securing the Duties of Excise.

Repeal of Acts:

LXVII. And be it enacted, That from and after the Commencement of this Act the several Acts and Parts of Acts following shall be and the same are hereby repealed; (that is to say,) so much of an Act passed in the Tenth Year of the Reign of Her Majesty Queen

10 Ann. c. 19. *Anne*, intituled *An Act for laying several Duties upon all Sope and Paper made in* Great Britain, *or imported into the same, and upon chequered and striped Linens imported, and upon certain Silks, Callicoes, Linens, and Stuffs printed, painted, or stained, and upon several Kinds of stampt Vellum, Parchment, and Paper, and upon certain printed Papers, Pamphlets, and Advertisements; for raising the Sum of Eighteen hundred thousand Pounds, by way of a Lottery, towards Her Majesty's Supply; and for licensing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better securing Her Majesty's Duties to arise in the Office for the Stamp Duties by Licenses for Marriages and otherwise; and for Relief of Persons who have not claimed their Lottery Tickets in due Time, or have lost Exchequer Bills or Lottery Tickets; and for borrowing Money upon Stock (Part of the Capital of the South Sea Company) for the Use of the Public;* as relates to the Duties, Allowances, or Drawbacks on Paper, Button-board, Mill-board, Paste-board, or Scale-board, or the collecting or securing the same; an Act passed in the Twenty-first Year of the Reign of His Majesty King *George*

21 G. 3. c. 24. the Third, intituled *An Act for repealing the present Duties upon Paper, Paste-boards, Mill-boards, and Scale-boards made in* Great Britain, *and for granting other Duties in lieu thereof;* an Act passed in the Second Session of the Parliament held in the Twenty-

fourth

fourth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for laying additional Duties upon Paper, Paste-boards, Mill-boards, and Scale-boards; and for explaining certain Doubts respecting the Duties imposed by an Act made in the Twenty-first Year of His present Majesty's Reign, intituled 'An Act for repealing 'the present Duties upon Paper, Paste-boards, Mill-boards, and Scale-'boards made in* Great Britain, *and for granting other Duties in lieu 'thereof;'* an Act passed in the Thirty-fourth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for repealing the Duties on Paper, Paste-board, Mill-board, Scale-board, and Glazed Paper, and for granting other Duties in lieu thereof;* an Act passed in the Forty-first Year of the Reign of His Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain additional Duties on Paper, Paste-board, Mill-board, and Scale-board made in or imported into* Great Britain, *and on Tea imported into and sold in* Great Britain; an Act passed in the Forty-second Year of the Reign of His Majesty King *George* the Third, intituled *An Act for repealing certain Duties on Paper, Paste-boards, Mill-boards, Scale-boards, and Glazed Paper imported into or made in* Great Britain, *and for granting other Duties in lieu thereof;* an Act passed in the Fifty-fourth Year of the Reign of His Majesty King *George* the Third, intituled *An Act to remove Doubts as to the Allowance of Drawbacks upon Bibles and Books of Prayer to the King's Printers under an Act passed in the Thirty-fourth Year of His present Majesty;* another Act passed in the same Fifty-fourth Year of the Reign of His said Majesty King *George* the Third, intituled *An Act to regulate the Payment of Drawback on Paper allowed to the Universities in* Scotland; an Act passed in the Fifty-sixth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for further securing the Duties on Paper and Paste-board; and for repealing the countervailing Duty upon Paste-board imported from* Ireland, *and the Drawback upon Paste-board exported, and granting other countervailing Duties and Drawbacks in lieu thereof;* another Act passed in the same Fifty-sixth Year of the Reign of His said Majesty King *George* the Third, intituled *An Act for the better regulating and securing the Collection of the Duties on Paper in* Ireland, *and to prevent Frauds therein;* an Act passed in the First Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act for the better securing the Excise Duties on Paper and Paste-board;* so much of an Act passed in the Fifth Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act 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; *and to equalize the Measures and Weights whereby the Duties of Excise and Customs shall be payable throughout the United Kingdom,* as relates to the Duties, Allowances, and Drawbacks on Paper, Button-board, Mill-board, Scale-board, and Paste-board, or the collecting or securing the same; so much of an Act passed in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal the Duties and Drawbacks of Excise on Paper printed, painted, or stained in the United Kingdom; and to reduce the Duties, Allowances, and Drawbacks on Paper, Button-board, Mill-*

24 G. 3. Sess. 2. c. 18.
34 G. 3. c. 20.
41 G. 3. c. 8.
42 G. 3. c. 94.
54 G. 3. c. 106.
54 G. 3. c. 153.
56 G. 3. c. 103.
56 G. 3. c. 78.
1 G. 4. c. 58.
5 G. 4. c. 55.
6 & 7 W. 4. c. 52.

board, Paste-board, and Scale-board made in the United Kingdom, of the First Class, and to discontinue the Excise Survey on the Manufacturers of certain Articles made from Paper, and on Dealers in and Retailers of Vinegar, as relates to the Duties on Paper, Button-board, Mill-board, Paste-board, and Scale-board, and the collecting and securing the same; save and except so far as any of the said recited Acts repeal any former Acts or Parts of Acts, and also save as to any Duties or Arrears of Duties, or any Drawbacks or Allowances, due or owing or payable, or any Penalties, Fines, or Forfeitures incurred, under the said recited Acts or Parts of Acts, or any of them, before the Commencement of this Act, all which said Duties, Drawbacks, and Allowances, Penalties, Fines, and Forfeitures, may be demanded, recovered, and paid, sued for, enforced, and recovered, and condemned, as if this Act had not been passed.

Commencement of Act.

LXVIII. And be it enacted, That this Act shall commence and take effect on the Eleventh Day of *October* One thousand eight hundred and thirty-nine.

Act may be altered this Session.

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

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