ANNO SECUNDO & TERTIO

VICTORIÆ REGINÆ.

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C A P. XXIV.

An Act to repeal the Duties and Drawbacks of Excise on Bricks, and to grant other Duties and Drawbacks in lieu thereof, and to consolidate and amend the Laws for collecting and paying the said Duties and Drawbacks.

[19th *July* 1839.]

WHEREAS it is expedient to repeal the Duties and Drawbacks of Excise on Bricks, and to grant other Duties and Drawbacks in lieu thereof, and to consolidate and amend the Regulations for the securing and collecting the said Duties, and claiming and paying the said Drawbacks; 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 from and after the Commencement of this Act all the Duties and Drawbacks of Excise on Bricks, and the several Acts and Parts of Acts of Parliament following; (that is to say,) an Act passed in the Second Session of Parliament in the Twenty-fourth Year of the Reign of His late

Repeal of Duties and Drawbacks, and the Acts for collecting them.

24 G. 3. c. 24. Sess. 2. late Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain Rates and Duties upon Bricks and Tiles made in* Great Britain, *and for laying additional Duties on Bricks and Tiles imported into the same;* an Act passed in the Twenty-fifth Year of the Reign of His said late Majesty King *George* the Third, intituled 25 G. 3. c. 66. *An Act to explain and amend an Act made in the Twenty-fourth Year of the Reign of His present Majesty, intituled 'An Act for granting 'to His Majesty certain Rates and Duties upon Bricks and Tiles made 'in* Great Britain, *and for laying additional Duties on Bricks and 'Tiles imported into the same;'* an Act passed in the Thirty-fourth 34 G. 3. c. 15. Year of the Reign of His said late Majesty, intituled *An Act for granting to His Majesty certain additional Duties on Bricks and Tiles made in or imported into* Great Britain; so much of an Act passed in the 43 G. 3. c. 69. Forty-third Year of the Reign of His said late Majesty, intituled *An Act to repeal the Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof,* as grants any Duty or Drawback on Bricks, or relates to the Collection or Management of such Duty; so much of an Act passed in the Forty-fifth Year of the 45 G. 3. c. 30. Reign of His said late Majesty, intituled *An Act for granting to His Majesty several additional Duties of Excise in* Great Britain, as grants any Duty or Drawback on Bricks, or relates to the Collection or Management of such Duty; and so much of an Act passed in the Seventh Year of the Reign of His late Majesty 7 G. 4. c. 49. King *George* the Fourth, intituled *An Act to amend several Laws of Excise relating to Bonds on Excise Licences in* Ireland, *Tiles and Bricks for draining, Oaths on Exportation of Goods, Permits for the Removal of Tea in* Ireland, *Size of Casks in which Spirits may be warehoused in* Scotland *and* Ireland, *the Allowance of Duty on Starch and Soap used in certain Manufactures, and the Repayment of Money advanced by Collectors of Excise for Public Works in* Ireland, as relates to the Duty on Bricks, shall be and the same are hereby repealed, save and except so far as the same repeal any former Act or Part of any Act: Provided always, that any of the said Duties which shall have been charged and incurred, and any Arrear thereof, and any Fine, Penalty, or Forfeiture which shall have been incurred, and any Drawback which shall be payable in respect of any Bricks removed or exported before the Commencement of this Act, shall and may be sued for, recovered, levied, and paid as if this Act had not been passed.

Proviso as to Arrears and Fines.

New Duties and Drawbacks.

II. And be it enacted, That, in lieu of the said Duties and Drawbacks hereby repealed, there shall be raised, levied, collected, and paid the Duties and Drawbacks following; (that is to say,)

	£	s.	d.
For and upon every Thousand Bricks, of a Size not exceeding One hundred and fifty Cubic Inches each Brick, which shall be made in *Great Britain*, or which shall be brought from *Ireland* into *Great Britain*, a Duty of - - - -	0	5	10

For

	£	s.	d.
For and upon every Thousand of Bricks, exceeding the foregoing Size, which shall be made in *Great Britain*, or which shall be brought from *Ireland* into *Great Britain*, a Duty of - - - - - -	0	10	0
For all Bricks made in *Great Britain* on which the Duties imposed in respect thereof shall have been charged, and which shall be duly removed to *Ireland* or exported to Foreign Parts as Merchandize, a Drawback of - - - - - -	The Duties paid.		

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

III. And be it enacted, That the said Duties and Drawbacks shall be under the Management of the Commissioners of Excise, and shall be charged, raised, levied, sued for, collected, and applied, and paid and accounted for, in the same Manner as other Duties and Drawbacks under the Management of the said Commissioners, and under the Provisions of this Act, and 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.

Brickmakers to make Entry with the Excise of their Brick Fields, &c.

IV. And be it enacted, That all and every Person who shall make or manufacture any Bricks within *Great Britain* shall, before he shall begin to make or prepare any such Bricks, make a true and particular Entry in Writing, signed by such Maker of Bricks, or by each such Maker in case of Partnership, and setting forth his or their Place or Places of Abode, of every Field, Shed, Workhouse, Room, or other Place where such Bricks are intended to be made or prepared for making, by delivering such Entry to the Officer of Excise in whose Survey his Field, Shed, Workhouse, Room, or other Place shall be situated; and in default thereof such Person shall forfeit for every unentered Field, Shed, Workhouse, Room, or other Place One hundred Pounds, together with all Bricks made or preparing for making found therein.

Power for Officers of Excise to enter Brick Fields and take an Account of Bricks.

V. And be it enacted, That it shall be lawful for any Officer of Excise at all Times, upon his Request, to enter into any Field, Shed, Workhouse, Room, or other Place made use of by any Maker of Bricks for the making or preparing of any Bricks, and to examine and inspect every such Field, Shed, Workhouse, Room, or Place, and every Kiln, Stove, or Clamp thereon or therein, and to examine, and, by counting, measuring, or otherwise, to take an Account of all Bricks, and the Dimensions thereof, made or manufactured or making or preparing by any such Maker; and every Maker of Bricks into whose Field, Shed, Workhouse, Room, or other Place any Officer of Excise shall, on his Request, be hindered or prevented from entering, shall forfeit One hundred Pounds.

VI. And

When Bricks are to be charged with Duty.

VI. And be it enacted, That all Bricks shall be from Time to Time taken an Account of and charged with Duty by the Officer of Excise whilst such Bricks shall be in the Operation of drying or hardening in the Field, Shed, Workhouse, Room, or Place where the same shall be made or prepared, or placed to dry and harden after being turned out of the Mould or otherwise made into Shape, and before being removed to the Kilns or Clamps for burning; and every Maker of Bricks who shall, by himself or his Workmen, molest or hinder any Officer of Excise in examining or taking an Account of the Number, Kind, or Dimensions of such Bricks in that or in any other Stage of the Operation of preparing, making, or finishing such Bricks shall forfeit Fifty Pounds.

In charging the Duty on Bricks Ten per Cent. to be allowed for Waste.

VII. And be it enacted, That every Officer of Excise shall and he is hereby required, in charging the Duties upon Bricks, to allow to the respective Makers thereof Ten Bricks in every One hundred of such Bricks which such Officer shall charge upon the respective Makers thereof when charged in the Field, Shed, Workhouse, Room, or other Place where placed to dry or harden before burnt, which Allowance shall be in full for all Waste, Losses, or Damages whatever.

Bricks to be placed in such Form that the Officer may readily and securelytake an Account of them; and Penalty for placing them irregularly.

VIII. And be it enacted, That all Bricks whilst in the Operation of drying or hardening in the Field, Shed, Workhouse, Room, or Place where made or prepared, or placed to dry and harden, shall be placed, disposed, and arranged in such Manner and Form as that the Officer of Excise may readily and securely take an Account thereof; and every Maker of Bricks who shall place, dispose, or arrange, or cause to be placed, disposed, or arranged, any such Bricks in any irregular or unusual Manner, so as to render it difficult or insecure for the Officer of Excise to take an Account thereof, or who shall practise or endeavour to practise any Art, Device, or Contrivance by which any Officer of Excise may be deceived or prevented from obtaining a true Account of any Bricks, shall forfeit Fifty Pounds.

Mould to be provided for determining the Size of irregular-shaped Bricks, and whether liable to the higher or lower Rate of Duty.

IX. And whereas Bricks may be made of such a Shape that it may be difficult to ascertain with Accuracy the true cubical Contents thereof, whereby Doubts or Disputes may arise whether such Bricks are subject to the higher or to the lower Rate of Duty imposed by this Act; be it therefore enacted, That every Maker of Bricks shall provide, to the Satisfaction of the Supervisor of Excise, a Mould adapted and proper, and similar to the Moulds in ordinary Use by such Maker, for forming and turning out a Brick Ten Inches long, Three Inches thick, and Five Inches wide; which Mould, when approved of by the Supervisor of Excise, shall be stamped or branded by him with the Word "Excise," and shall be delivered into the Custody of such Maker, to be by him kept for the Use of the Officer surveying such Maker of Bricks; and if any Dispute shall

shall arise as to whether any Bricks, the cubical Contents of which may be difficult to ascertain, are of a greater Size than One hundred and fifty Cubic Inches, and so subject to the higher Rate of Duty, the Officer of Excise shall take indifferently from the Quantity of Bricks the Size whereof shall be disputed Three Bricks, and shall press the Clay composing each of such Three Bricks into the said Mould and turn the same out as a Brick; and if upon such Three Trials any Two of such Bricks, or the Clay composing the same respectively, shall not be more than sufficient to fill such Mould, and form a Brick of the Dimensions of Ten Inches long, Three Inches thick, and Five Inches wide, the whole of such Bricks shall be deemed and taken to be Bricks not exceeding One hundred and fifty Cubic Inches, and subject to the lower Rate of Duty; but if any Two of such Bricks, or the Clay composing the same respectively, shall be more than sufficient to fill such Mould, so that a larger Brick than of the Dimensions aforesaid would be produced if the Whole of such Brick or the Clay composing the same were pressed into a Mould of sufficient Capacity to receive the Whole of such Brick or Clay, then the whole Quantity of the Bricks in dispute shall be deemed and taken to be Bricks exceeding One hundred and fifty Cubic Inches, and subject to the higher Rate of Duty, and shall be charged with Duty accordingly.

The Pattern Mould to be kept securely, and delivered to the Officer on Demand; and the Trader and his Workmen to assist the Officer in using it, if required.

X. And be it enacted, That every such Mould so approved of by the Supervisor of Excise, and stamped or branded with the Word "Excise," shall be kept safely and securely by the Maker of Bricks into whose Custody the same shall be delivered, and shall at all Times be produced to any Officer of Excise demanding the same; and every Maker of Bricks who shall injure or damage any such Mould, or alter the Dimensions thereof, or who shall refuse or neglect at any Time to produce the same to any Officer of Excise on Demand, or to suffer or allow any such Officer to use the same, or who shall obstruct, oppose, or hinder any Officer of Excise from or in using the same, or who shall not, by himself or his Workmen, if required, aid and assist any Officer in using the same, shall forfeit Twenty Pounds.

Bricks not to be removed to the Kiln or Clamp for burning until charged with Duty.

XI. And be it enacted, That every Maker of Bricks who shall remove, take, or carry, or cause to be removed, taken, or carried, to the Kiln, Clamp, or other Place for burning, any Bricks from the Field, Shed, Workhouse, Room, or Place where such Bricks shall be placed to dry and harden before the same shall have been taken account of and charged with Duty by the proper Officer of Excise, shall forfeit Fifty Pounds; and all Bricks so removed, taken, and carried to the Kiln, Clamp, or other Place for burning shall also be forfeited.

Penalty and Forfeitnre not incurred if the Officer

XII. Provided always, and be it enacted, That no Maker of Bricks shall be subject to the said Penalty or Forfeiture for removing Bricks to the Kiln, Clamp, or other Place for burning if the proper Officer

shall not attend upon Notice and the Maker gives an Account.

Officer of Excise shall have failed to attend and take an Account of such Bricks, on due Notice given to him for that Purpose Three Days before such Removal, and if such Maker shall on the next Visit or Survey of the Officer of Excise deliver to such Officer an Account of the Number and Sizes of the Bricks so removed.

Bricks not charged with Duty to be kept separate from charged Bricks.

XIII. And be it enacted, That every Maker of Bricks shall at all Times keep all such Bricks as shall not have been taken account of, and charged with Duty by the proper Officer of Excise, separate and apart from all other Bricks which shall have been taken account of and charged with Duty, on pain of forfeiting Twenty Pounds.

Penalty on concealing Bricks to evade the Duty.

XIV. And be it enacted, That every Maker of Bricks who shall fraudulently convey away, hide, or conceal, or cause to be conveyed away, hidden, or concealed, any Bricks, with Intent to evade the Duty thereon, or any Part thereof, shall, over and above all other Penalties, forfeit One hundred Pounds, together with all the Bricks so conveyed away, hidden, or concealed.

Officer at the End of every Six Weeks to make out a Return of Duty which is to be paid in the next Six Weeks.

XV. And be it enacted, That every Officer of Excise under whose Survey any Maker of Bricks 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 Person as the Commissioners of Excise shall appoint to receive the same, an Account or Return in Writing of the Number of Bricks made by such Maker, and for which he shall have become chargeable with Duty in such preceding Six Weeks or Period, and of the Duty payable thereon, according to the Number and the respective Sizes of such Bricks, and shall also leave a Copy of such Account or Return with such Maker; and the Account or Return of such Officer shall be a Charge on every such Maker of Bricks, who shall pay and clear off the Duty appearing by such Return to have become due within Six Weeks after such Account or Return shall have been made, or in default thereof shall forfeit Double the Amount of such Duty.

All Bricks to be within the Provisions of this Act.

XVI. And be it enacted, That all Bricks of whatever Form and in what Manner soever made, whether by being pressed in a Mould and turned out or made into Shape in any other Manner, shall be deemed and taken to be Bricks within the Meaning of this Act, and shall be chargeable with the Duties and the Maker thereof subject to the Regulations by this Act imposed and provided.

For preventing Bricks being passed under the Denomination of Tiles.

XVII. And in order to prevent the Duties hereby imposed from being evaded by Bricks being denominated Tiles, be it enacted, That nothing shall be deemed or taken to be a Tile which shall not, when turned out of the Mould (except Tiles for covering Houses or Buildings

Buildings or draining Lands,) be a perfect Square, or which shall when so turned out be of greater Thickness in any one Part than One Inch and Seven Tenths of an Inch if under Eight Inches Square, or of greater Thickness in any one Part than Two Inches and a Half if more than Eight Inches Square, or which shall have any Incisions made therein so as to allow of being easily separated or divided after being burned: Provided always, that it shall be lawful for the Commissioners of Excise to determine that Tiles made otherwise than square shall not be considered as Bricks chargeable with Duty, on being satisfied that the same are intended to be used solely as Tiles.

Bricks may be made Duty free for draining wet and marshy Land.

XVIII. And whereas it is expedient to exempt from the Duties by this Act imposed Bricks made for the sole Purpose of draining wet and marshy Land; be it therefore enacted, That it shall be lawful for any Person to make Bricks for the sole Purpose of draining wet and marshy Lands without being charged or chargeable with any Duty for or in respect of such Bricks, all such Bricks being in the making thereof stamped or moulded with the Word "Drain" in or near the Centre of the Surface of such Bricks, in so plain and distinct a Manner that the same may be easily and clearly legible to any Officer of Excise or other Person examining the same both before and after such Bricks shall have gone through the Process of burning and become fit for Use: Provided always, that it shall not be lawful for any Person to employ or make use of any such Bricks for any other Purpose than in draining wet and marshy Lands, and in constructing the necessary Drains, Gouts, Culverts, Arches, and Walls of the Brickwork proper and necessarily required for effecting and maintaining the Drainage of such Lands; and every Maker of such Bricks or other Person who shall sell or deliver or use or employ any Brick with the Word "Drain" so stamped or moulded thereon for any other Purpose than as aforesaid shall forfeit Fifty Pounds.

Entry to be made of and Duty paid on Bricks brought from Ireland into Great Britain.

XIX. And be it enacted, That the Proprietor or Consignee of any Bricks removed from *Ireland* into *Great Britain* shall, on the Arrival of the Ship or Vessel at the Port or Place into which the same shall be brought, make due Entry with the Collector or other Officer of Excise appointed to receive the same at such Port or Place of such Bricks on board such Ship or Vessel, setting forth the Number and Sizes of such Bricks, and shall pay the Duties on such Bricks; and if within Twenty-four Hours after the Arrival of any Ship or Vessel, due Entry of any Bricks on board thereof brought from *Ireland* into *Great Britain* shall not be made, or if any such Bricks shall be removed from the Quay, Wharf, or Place where landed before the full Duties thereon shall be fully paid, all such Bricks shall be forfeited, and may be seized by any Officer of Excise or Customs; and every Person who shall remove or aid or assist in removing any such

such Bricks before the full Duties thereon shall have been duly paid shall forfeit One hundred Pounds.

Notice to be given and Bond entered into for shipping Bricks to Ireland or Foreign Parts on Drawback.

XX. And be it enacted, That every Person intending to remove to *Ireland* or to export to Foreign Parts as Merchandize any Bricks 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 Bricks Twelve Hours at least before such Shipment shall be made, in which Notice shall be specified the Number of Bricks to be shipped and the Sizes thereof, with the Rate and Amount of the Duty paid and of the Drawback claimed thereon, and the Value of such Bricks for Home Consumption, and shall also specify the Time of Shipment, with the Name of the Ship and Master thereof, and the Quay or Place where such Vessel is then lying, and from whence the said Bricks are to be shipped, and the Port or Place to which such Bricks are to be removed or exported; and the Person intending to remove or export such Bricks shall also, by himself or his Agent, make a Declaration before the Export Officer of Excise, or Officer acting as such, under the Provisions of an Act passed in the Fifth and Sixth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal an Act of the present Session of Parliament, intituled 'An Act for the more effectual Abolition of Oaths and Affirmations 'taken and made in various Departments of the State, and to 'substitute Declarations in lieu thereof, and for the more entire Sup-'pression of voluntary and extra-judicial Oaths and Affidavits;' and to make other Provisions for the Abolition of unnecessary Oaths*, that to the best of his Knowledge and Belief the full Duties of Excise have been charged and secured on all the said Bricks, 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 Treble the Value of the Drawback, conditioned that the said Bricks shall with all convenient Speed be shipped, and removed and exported, and shall not be unloaded, unshipped, or relanded, or put on board any other Ship or Vessel in *Great Britain*, Shipwreck or other unavoidable Accident excepted; and such Notice having been given and Declaration made as aforesaid, and such Security having been entered into, the Officer of Excise receiving the same shall write his Name on the said Shipping Notice as a Certificate of the Requisites aforesaid having been complied with, and shall transmit and forward the said Notice, with his Name written thereon, to the proper Officer of Customs at the Port whose Duty it may be to attend the shipping of such Goods.

5 & 6 W. 4. c. 62.

Bricks to be shipped in the Presence of the Officer of Customs, who is to

XXI. And be it enacted, That the Officer of Customs attending on the Vessel in which the said Bricks are to be shipped, and to whom the said Shipping Notice shall be transmitted, shall see the said Bricks shipped, and shall take, or cause to be taken in his Presence, an

an Account of the Number of such Bricks which may be shipped, and examine the same, or as many thereof as he shall deem necessary, to ascertain that the Sizes thereof correspond with the Shipping Notice; and such Officer of Customs having seen the said Bricks, or as many of them as the Vessel may be capable of receiving, duly taken account of and shipped, shall certify such Shipment, with the Number of Bricks shipped and the Sizes thereof, on the said Shipping Notice, and shall return the same to the Export Officer of Excise, or Officer acting as such; and such Export or other Officer, having received back the said Notice with the said Certificate thereon, shall deliver to the Exporter or his Agent a Debenture for the Payment, in Six Weeks from the Time of Shipment, of the Amount of Drawback on the Number of Bricks shipped acccording to the Certificate of the Officer of Customs: Provided always, that in case the whole Quantity of Bricks of which Notice shall have been given shall not be shipped, so that a less Amount of Drawback will be payable than stated in the Shipping Notice, the Officer of Excise who shall have received the Bond shall in the Margin thereof or by Indorsement thereon, state the real Amount of Drawback to be payable, and in such Case Treble the Amount of such real Drawback shall be the Penalty of the Bond.

take an Account of them and certify the Shipment, and Debenture then to be granted.

XXII. Provided always, and be it enacted, That no Debenture for the Payment of Drawback on any Bricks removed to *Ireland*, or exported to *Guernsey*, *Jersey*, *Alderney*, or the *Isle of Man*, shall be paid, until a Certificate shall be produced of the due landing thereof under the Hand of the Chief Officer of Customs of the Port in *Ireland* or of the said Islands respectively.

Debenture not to be granted on Shipments to Ireland, &c. until Landing Certificate produced.

XXIII. And be it enacted, That no Drawback shall be allowed or payable on any Bricks having the Word "Drain" stamped or moulded thereon, or on any Bricks which shall not be sound and unbroken, and well and perfectly made and manufactured, and worth at least the Duties of Excise charged thereon if sold for Home Consumption.

Drawback not to be allowed on Drainage or on broken Bricks.

XXIV. And be it enacted, That every Person who shall produce to any Officer of Excise or Customs to be shipped for Removal to *Ireland*, or Exportation on Drawback, any Bricks not entitled to Drawback under the Provisions of this Act, or who shall ship for Removal to *Ireland* or Exportation on Drawback any such Bricks, or who shall fraudulently deposit or remove any Bricks, or use any Device or Contrivance 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 One hundred Pounds, at the Election of the Commissioners of Excise; and all such Bricks shall be forfeited, and may be seized by any Officer of Excise or Customs.

Penalty on fraudulently endeavouring to obtain Drawback.

Commencement of Act.

XXV. And be it enacted, That this Act shall commence and take effect from and after the Twenty-second Day of *August* One thousand eight hundred and thirty-nine.

Act may be altered this Session.

XXVI. 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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