ANNO SECUNDO & TERTIO

VICTORIÆ REGINÆ.

C A P. XXV.

An Act to remove Doubts as to the charging certain of the Duties of Excise on Glass.

[19th *July* 1839.]

WHEREAS by an Act passed in the First and Second Years of Her Majesty's Reign, intituled *An Act to consolidate and amend the Laws for collecting and securing the Duties of Excise on Glass*, the several Acts previously in force imposing the Duties of Excise on Glass, and containing the Regulations for collecting the said Duties, were repealed: And whereas the several Duties on Glass imposed by the said Acts so repealed were re-enacted and continued by the said recited Act, and amongst others a Duty of One Pound Ten Shillings for every Hundred Weight of Spread Window Glass, commonly called or known as Broad Glass, and so in proportion for any greater or less Quantity, and also another Duty of Three Pounds Thirteen Shillings and Sixpence for every Hundred Weight of Crown Glass and *German* Sheet Glass, and so in proportion for any greater or less Quantity: And whereas Doubts have arisen whether the said Duty of One Pound Ten Shillings should be charged on any other Glass than such as was commonly known as Broad Glass before the passing of the said recited Act, and it is expedient to remove such Doubts, in order to prevent other than such Broad Glass being charged at the said Duty, and exported when cut up at a higher Rate of Drawback than the same would be entitled to according to the Duty paid: Be it therefore declared and enacted by the Queen's most Excellent

1 & 2 Vict. c. 44.

Majesty,

Mode of charging Duty on certain Sort of Glass.

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 the said Duty of One Pound Ten Shillings *per* Hundred Weight shall apply to and be charged and payable only on Broad or Spread Glass; and that no Glass shall be deemed or taken to be Broad or Spread Glass which shall not be blown in Cones, and opened and spread on Sand, and in all respects be made and manufactured in the Manner practised, and be such Glass as was commonly known as Broad or Spread Glass, before the passing of the said recited Act of Her Majesty's Reign; and that all other Window Glass, or Glass capable of being used as Window Glass, not being such Broad or Spread Glass or Plate Glass, in whatever Way made, whether flashed or blown and opened, or otherwise manufactured, shall be charged and pay the said Duty of Three Pounds Thirteen Shillings and Sixpence *per* Hundred Weight as Crown or *German* Sheet Glass, according to the Denomination which shall seem most appropriate to the same.

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