

ANNO SECUNDO & TERTIO

VICTORIÆ REGINÆ.

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CAP. LXIII.

An Act to remove Doubts as to the charging the Duty of Excise on Hard Soap, until the Eleventh Day of *October* One thousand eight hundred and forty. [24th *August* 1839.]

WHEREAS by an Act passed in the Tenth Year of the Reign of Her Majesty Queen *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 Vellom, 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 Licences 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*; and by another Act passed in the Twenty-fourth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for better securing the Duties on Starch and Soap*, the Officers of Excise were empowered 10 Ann. c. 19. 24 G. 3. Sess. 2. c. 48.

empowered at all Times, upon Request, to enter into the House, Boiling-house, Warehouse, or other Place whatsoever belonging to or used by any Maker of any Soap whatsoever, and by gauging or weighing of the Soap or otherwise, as to such Officer should seem most proper and convenient, to take an Account of the just Quantity of Soap which should have been made by such Maker or Makers of Soap from Time to Time: And whereas, under the said Provision in the said recited Acts, the Officers of Excise, in charging the Duty of Excise on Hard Soap, have hitherto been in the Practice of taking the Account of all Hard Soap by Gauge in the Frames: And whereas Questions and Doubts have lately been raised whether the Excise Calculation for such Gauge is correct and legal, and it is necessary to remove such Doubts, and to determine the Mode in which the Quantity of Hard Soap to be charged with Duty shall be ascertained: 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 all Hard Soap made by any Maker of Soap shall be taken account of and the Quantity thereof ascertained by the Officer of Excise by Gauge, whilst the same is in the Frame or Frames, immediately on being cleansed, and before being cut up and removed from the Frame or Frames; and the Quantity of Hard Soap so ascertained by Gauge shall be the Quantity charged with Duty.

All Hard Soap to be charged by Gauge in the Frames as cleansed, and before cut up.

II. And be it enacted, That for the Purpose of calculating the Number of Pounds Weight of Hard Soap by Gauge, Twenty-eight Cubic Inches of such Soap when hot, and Twenty-seven Cubic Inches and Fourteen hundred Parts of a Cubic Inch of such Soap when cold, shall be deemed and taken to be a Pound Weight Avoirdupois of all Hard Soap, of whatever Description, made from the usual Materials of Tallow, Oil, Kitchen Stuff, or other Animal Fish or Vegetable Fat, Tallow, Grease, or Oil, Rosin, and Alkali, or any Mixture thereof; and the Maker of such Hard Soap shall be charged with Duty accordingly.

28 Cubic Inches to be a Pound when hot, and 27·14 when cold, of all Hard Soap made from ordinary Materials.

III. And whereas by an Act passed in the Fifth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for the better securing and further Improvement of the Revenues of Customs, Excise, Inland and Salt Duties; and for encouraging the Linen Manufacture of the* Isle of Man, *and for allowing the Importation of several Goods the Produce and Manufacture of the said Island, under certain Restrictions and Regulations*, the Officers of Excise were required to allow to the respective Makers of Hard Soap, in their Returns or Reports of the several Quantities of Hard Soap made by such respective Makers of Hard Soap, One Pound in every Ten Pounds which such Officers should charge on the respective Makers thereof; which said Allowance was repealed by an Act passed in the Third Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal the Duties, Allowances, and Drawbacks of Excise on Soap, and to grant other Duties, Allowances, and Drawbacks in lieu thereof;* be it enacted, That from and after the Commencement of this Act the Officers of Excise shall, in taking and making out the Account of and charging the Duty on Mottled Soap, make the said Allowance of One Pound

Officers of Excise in charging Mottled Soap to make the Allowance of 10 per Cent. under 5 G. 3. c. 43.

3 & 4 W. 4. c. 16.

Pound in every Ten Pounds of such Mottled Soap, according to the said Provision in the said recited Act of the Fifth Year of the Reign of His said Majesty King *George* the Third, which as to Mottled (but no other) Soap is hereby revived.

What shall be deemed a Pound of Hard Soap when silicious Matter has been added thereto.

IV. And be it enacted, That in all Cases where any Maker of Soap shall add to his Hard Soap or manufacture the same with any silicious or earthy or other Matter, Twenty-five Cubic Inches of such Soap when hot, and Twenty-four Cubic Inches and Twenty-three hundred Parts of a Cubic Inch of such Soap when cold, shall be deemed and taken to be a Pound Weight Avoirdupois of such Soap; and the Maker thereof shall be charged with Duty accordingly.

Makers of Soap to deliver a Declaration whether the Soap is made from ordinary Materials or has had earthy Matter added to it.

V. And be it enacted, That every Maker of Soap shall and he is hereby required, before the Time of cleansing any Hard Soap, to deliver to the Officer of Excise a Declaration in Writing in such Form as shall be directed by the Commissioners of Excise, specifying whether the Soap to be cleansed is Soap made from ordinary Materials, and whether the same is Mottled Soap or not, or whether the same is Soap made with or to which has been or is to be added any silicious or earthy or other Matter; and every Maker of Soap who shall make any false or untrue Declaration in such respect shall forfeit One hundred Pounds.

Officers of Excise may take Samples from the Soap.

VI. And be it enacted, That it shall be lawful for any Officer of Excise who shall have gauged or taken account of any Hard Soap to take from each Frame thereof, when cutting up, a Cake or Bar thereof as a Sample or Samples of the Soap in such Frame or Frames, paying for the same, if demanded, Sixpence *per* Pound; and if any Officer of Excise shall be hindered or obstructed in taking any such Sample the Maker of such Soap shall forfeit One hundred Pounds; and if any Hard Soap shall be found, on Examination of the Sample thereof so taken, to be of a greater Specific Gravity than the Gravity of 1·05 within Forty-eight Hours after being cut up, Water being taken as Unity at a Temperature of Sixty-two Degrees, such Soap shall be deemed and taken to be Soap made with or to which has been added silicious or earthy Matter, and liable to be charged with Duty according to the Calculation for the Gauge of such Soap.

What Soap shall not be deemed Mottled Soap, and entitled to the Allowance.

VII. And be it enacted, That no Soap shall be deemed or allowed to be Mottled Soap, and entitled to the said Allowance of One Pound in Ten hereby revived, which shall have remained in the Copper more than Six Hours after the same shall have ceased to boil, or which shall not be cleansed into the Frame within Six Hours after the Delivery of the Declaration herein-before required to be given, or which during the Cleanse or when cleansed shall be crutched, or have any Liquor or Matter added thereto in the Frame, or which shall not be in all respects such Soap as was commonly known as Mottled Soap before the passing of this Act.

So much of 59 G. 3. c. 90. as relates to Soap Certificates repealed.

VIII. And be it enacted, That so much of an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for the Prevention of Frauds in the Duties on Soap;*

Soap; for preserving the Books or Papers called Specimens, left by Officers of Excise on the Premises of Traders; and for requiring more speedy Payment of the Excise Duties on printed Calicoes, as requires Makers of Soap to keep Books with printed Forms, and all Soap exceeding Twenty-eight Pounds sent out by any Maker of Soap to be accompanied by a Certificate cut out from such printed Forms, and signed by such Maker of Soap, and all Provisions and Regulations in the said Act contained relating to Soap Certificates, shall be and the same is hereby repealed.

Act not to interfere with any legal Proceedings now pending.

IX. Provided always, and be it enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to any Suit, Action, Information, or other Proceeding commenced in any Court before the passing of this Act, and pending and undetermined, but that every such Suit, Action, Information, or Proceeding, and the Matters and Questions in dispute therein, may be proceeded with, determined, and adjudged in the same Manner as if this Act had not been passed.

Act to be in force until 11 Oct. 1840.

X. And be it enacted, That this Act shall continue and be in force until the Eleventh Day of *October* One thousand eight hundred and forty, unless the same shall be sooner altered or repealed.

Act may be altered this Session.

XI. 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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