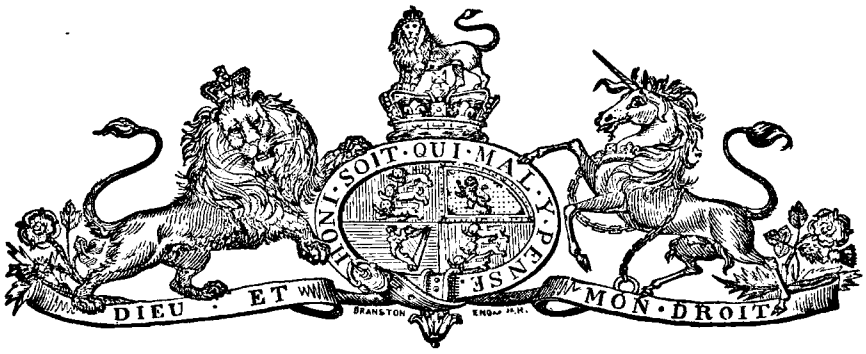


ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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CAP. XXII.

An Act to impose upon Broad or Spread Glass the same Duties of Excise that are payable upon German Sheet Glass. [3d *July* 1840.]

WHEREAS an Act was passed in the Second Year of Her Majesty's Reign, intituled *An Act to consolidate and amend the Laws for collecting and securing the Duties of Excise on Glass*, whereby, amongst other things, a Duty of Excise of One Pound Ten Shillings was imposed upon every Hundred Weight of Spread Window Glass commonly called or known as Broad Glass, and also a Duty of Three Pounds Thirteen Shillings and Sixpence on every Hundred Weight of Crown Glass and German Sheet Glass: And whereas an Act was passed in the Third Year of Her Majesty's Reign, intituled *An Act to remove Doubts as to the charging certain of the Duties of Excise on Glass*, in order to prevent other Glass than Broad Glass being charged at the said Duty of One Pound Ten Shillings, and exported when cut up at a higher Rate of Drawback than the same would be entitled to according to the Duty paid: And whereas the said last-recited Act has not been found sufficient to prevent the Mischief therein recited; and it is therefore necessary to repeal the said Duty of One Pound Ten Shillings the Hundred Weight payable on Broad or Spread Glass, and to subject such Glass to the same Rate of Duty as is charged and paid on German Sheet Glass,

1 & 2 Vict. c. 44.

2 & 3 Vict. c. 25.

and to alter the Drawbacks accordingly; and it is also expedient to amend the said first-recited Act, and to repeal the said last-recited Act: 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 Fifteenth Day of *August* One thousand eight hundred and forty the said Duty of One Pound Ten Shillings for every Hundred Weight of Broad or Spread Glass shall cease and determine, save and except as to any Arrears thereof; and in lieu thereof all Broad or Spread Glass shall be charged with and pay the same Amount of Duty for every Hundred Weight thereof as by Law is payable on German Sheet Glass made and manufactured in the United Kingdom.

The Duty of 1*l.* 10*s.* per Cwt. on Broad Glass to cease, and in lieu thereof all Broad Glass to be charged 3*l.* 13*s.* 6*d.* the Cwt.

II. And be it enacted, That from and after the First Day of *January* One thousand eight hundred and forty-one there shall be allowed and paid, on all Broad or Spread Glass exported as Merchandize under the Provisions of the said first-recited Act, the same Drawbacks as are allowed and paid on German Sheet Glass, according as the same may be exported in Whole or Half or Quarter Tables or Sheets, or be cut into Panes.

Drawbacks on German Sheet Glass to be allowed on Broad Glass exported.

III. And be it enacted, That in every Case where any Spread or Broad Glass, Crown Glass, or German Sheet Glass shall be deposited or placed in the annealing Arch or Oven in Two or more Rows or Piles of Tables or Sheets, the Maker of such Glass shall, in the Declaration by the said first-recited Act required of the true Number of Tables or Sheets deposited, and the Spaces occupied and unoccupied by such Glass, specify the true Number of Inches in Length occupied by each Row or Pile of Tables or Sheets, from the Back or Bottom of the annealing Arch or Oven to the first or front Table or Sheet of Glass of each such Pile or Row respectively, and the Number of Inches unoccupied between such first or front Table or Sheet of each Row or Pile of Glass respectively, and the Grating at the Mouth of the Arch; and if any Variation in the Proportions in the said Act specified shall be found in the whole Number of the Tables or Sheets of Glass deposited and declared, or in the Number of Inches declared as occupied or unoccupied by any One Row or Pile of Glass, the Penalties by the said Act imposed shall, according to the Circumstances of the Case, be incurred.

Makers of Broad, Crown, and German Sheet Glass to give in their Declaration the Spaces occupied and unoccupied by each Pile of Tables or Sheets in the annealing Arch.

IV. And be it enacted, That no Maker of German Sheet Glass shall, in the Declaration of the Number of Shades made in any Journey or Making, include any Cylinder cropt or prepared as for being opened and flattened; and no Articles shall be deemed to be Shades, or be allowed to be deposited in the Room for unannealed Goods, or declared as Shades, but such as are closed at one End, and were commonly known as Shades, before the passing of the said first-recited Act; and all Cylinders and other Glass not being Shades which shall be deposited in the Room of Shades not requiring to be annealed, or be included in any such Declaration, shall be forfeited.

Cylinders and other Goods not being Shades shall not be deposited in the Room for unannealed Shades, or included in the Declaration.

V. And

V. And be it enacted, That so much of the said first-recited Act as enacts "that no Spread or Broad Glass, or Crown or German Sheet Glass, is to be made of greater Thickness in the Foot Superficial, exclusive of the Bullion or Selvage or Rim thereof, than One Ninth of an Inch, except the Metal or Materials shall, before the same or any Part thereof be begun to be manufactured into Wares, be declared by the Maker thereof, by Notice in Writing, to be by him delivered to the Officer of Excise under whose Survey he shall be, to be made for Plate Glass, and the Duty on Plate Glass Metal or Materials be charged thereon, under the Rules and Regulations prescribed in respect to Plate Glass; and all such Glass respectively which shall be made of any greater Thickness than One Ninth of an Inch, except as aforesaid, shall be forfeited," shall be and the same is hereby repealed. 1 & 2 Vict., c. 44. s. 60. repealed.

VI. And be it enacted, That all Spread or Broad Glass, or Crown or German Sheet Glass, which shall be made of greater Thickness than One Ninth of an Inch in the Foot Superficial, exclusive of the Selvage or Rim thereof, and of the Centre or Bullion of Crown Glass, shall be forfeited. Limiting the Thickness of Broad, Crown, and German Sheet Glass.

VII. And be it enacted, That so much of the said first-recited Act as enacts "that no Glass shall be deemed or allowed as Spread or Broad Glass which shall not be cut and opened whilst the same is warm, and before becoming cool, after being blown, but that all such Glass which, having been blown, shall be allowed to become cold before the same is cut and opened, shall be deemed and taken to be German Sheet Glass, and shall be charged with Duty accordingly," shall be and the same is hereby repealed. 1 & 2 Vict. c. 44. s. 61. repealed.

VIII. And be it enacted, That the said recited Act of the Third Year of Her Majesty's Reign shall be and the same is hereby repealed. 2 & 3 Vict. c. 25. repealed.

IX. And whereas by the said recited Act of the Second Year of Her Majesty's Reign certain Allowances are directed to be made in charging the Duty on Plate Glass of One Third of the Metal or Materials contained in every Pot used for the making of Blown Plate Glass, and One Half of the Metal or Materials contained in every Pot used for the making of Cast Plate Glass; be it enacted, That the said Allowance shall not be given or made by the Officer of Excise in charging the Duty in any Case in which the Pot shall not when gauged be filled or charged with Metal or Materials to at least Two Thirds of the Quantity or Weight of Metal or Materials which according to the original Gauge and Calculation of the Officers of Excise the whole Pot shall be denoted to be capable of containing, but in every Case in which any Pot shall not be filled or charged to at least Two Thirds of the Quantity or Weight of Metal which such Pot shall, according to such original Gauge and Calculation, be denoted to be capable of containing, except in case of Accident, no greater Allowance shall be made or given than One Fourth of the Metal or Materials contained therein if for Blown Reduction of Allowances where Pot containing Plate Glass Materials shall not be filled at least Two Thirds full.

Blown Plate Glass, or One Third of the Metal or Materials if for Cast Plate Glass.

Makers of Plate Glass desirous of working out the Bottoms of their Pots to give Notice, and the Duty to be charged on the Quantity worked.

X. And be it enacted, That if any Maker of Plate Glass shall be desirous of manufacturing or working out any of the Metal or Materials in the Bottom of any Pot or Pots in respect of which the Allowance of Four Inches and Two Inches respectively at the Bottom of the Pot is by the said recited Act of the Second Year of Her Majesty's Reign directed to be made in charging the Duty on Plate Glass, such Maker shall, Twenty-four Hours before beginning to work out any such Metal or Materials, give Notice in Writing of such his Intention to the Officer of Excise; and it shall be lawful for such Maker thenceforth, and until he shall give a Notice to discontinue such working (such Notice of Discontinuance not to be given at any less Time than One Week from the Delivery of the former Notice), to manufacture and work out the said Bottoms, and in such Case the Metal or Materials, or so much thereof as shall be worked out, shall be chargeable and charged by the Officers of Excise with the Duty on the Materials or Metal or other Preparations made use of in the making of Plate Glass; and every Manufacturer of Plate Glass who shall manufacture or work out any Part of the Metal or Materials at the Bottom of the Pot in respect of which such Allowance respectively shall have been made, without having given such Notice as aforesaid, shall forfeit Fifty Pounds.

Working out without Notice, Fifty Pounds.

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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