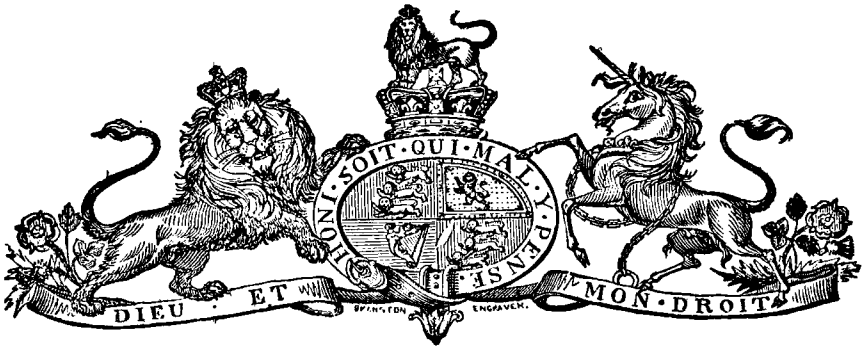


ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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which shall be duly exported as Merchandize from *Great Britain* to Foreign Parts, or which shall be shipped as Stores of any Vessel entitled to Ship Stores Duty-free, or which shall be removed from *Great Britain* into *Ireland*, a Drawback of One Penny Half-penny:

For every Pound Weight Avoirdupois of all Soft Soap which shall be so exported, shipped, or removed a Drawback of One Penny.

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

II. And be it enacted, That the said Duties 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 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 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.

Soap Makers to make Entry of their Premises and Utensils.

III. And be it enacted, That every Maker of Soap shall, before beginning to make or manufacture any Soap, or to prepare any Materials for the making of Soap, make a true and particular Entry in Writing, signed by such Maker, of every Soap-house, Boiling-house, Warehouse, Storehouse, Shop, Room, or other Place intended to be made use of by him for the making, preparing, or keeping of Soap, or of any Materials for making the same, and of every Copper and Boiler, stating truly the Size of each such Copper and Boiler, and the Quantity of Soap it is capable of making, Half-boil Tub, Vat, Receiver, and other fixed Vessel to be used for the boiling, making, or preparing any Soap, or any Materials for the same, and of every Frame to be made use of by him for cleansing Hard Soap into, specifying of what Material such Frame is made, and the Length and Breadth thereof, by delivering such Entry to the Officer of Excise in whose Survey his Soap-house or Premises shall be situated; and in every such Entry every Soap-house, Boiling-house, Warehouse, Storehouse, Shop, Room, or other Place, and every Copper, Boiler, Half-boil Tub, Vat, Receiver, and other fixed Vessel, and every Frame for cleansing Hard Soap into, shall be distinguished by a particular Number or Letter or Number and Letter or Letters; and in default thereof such Maker shall, for every unentered Soap-house, Boiling-house, Warehouse, Storehouse, Shop, Room, or Place, Copper, Boiler, Half-boil Tub, Vat, or other such Vessel or Frame, forfeit Two hundred Pounds; and every unentered Copper, Boiler, Half-boil Tub, Vat, Receiver, or other Vessel, and all Soap and all Materials found therein, and all Soap and Materials found in any unentered Soap-house, Boiling-house, Warehouse, Room, or Place, shall be forfeited.

Soap Makers to mark and number their Premises and Utensils.

IV. And be it enacted, That every Maker of Soap shall mark and number, and at all Times, on Demand in Writing of the Surveyor or Supervisor of Excise, legibly re-mark and re-number, every Soap-house, Boiling-house, Warehouse, Storehouse, Shop, Room, or other Place, and every Copper, Boiler, Half-boil Tub, Vat, and other Vessel, and every Frame made use of by him for making, cleansing, keeping,

keeping, or preparing any Soap, or any Materials for the same, with distinguishing Numbers or Letters or Numbers and Letters corresponding to the Description thereof in the Entry; and every Soap-house, Boiling-house, Warehouse, Storehouse, Shop, Room, or other Place, Copper, Boiler, Half-boil Tub, Vat, or other Vessel or Frame made use of for the making, cleansing, keeping, or preparing any Soap, or any Materials for the same, which shall not be so marked or numbered, or which shall not correspond with the Description thereof in the Entry, shall be deemed and taken to be unentered.

Power of Officers to enter Soap-houses.

V. And be it enacted, That it shall be lawful for every Officer of Excise at all Times to enter into any Soap-house, Boiling-house, Warehouse, Storehouse, Shop, or other Place made use of by any Maker of Soap for the making or keeping of any Soap, or for the keeping or preparing of any Materials for the same, and to remain therein, and to examine and inspect every such Soap-house, Boiling-house, Warehouse, Storehouse, Shop, or other Place, and all Coppers, Boilers, Tubs, Pans, and other Vessels and Utensils and Frames therein, and to examine and take an Account of all Soap from Time to Time made or making by any such Maker, and to take a Sample or Samples of any Soap made by such Maker, or of any Materials making into or being added to any Soap, paying for such Sample or Samples at the Rate of Sixpence *per* Pound; and every Soap Maker into and in whose Soap-house and Premises aforesaid any Officer of Excise shall, on his Request or Application, be prevented or hindered from entering or remaining, or examining or taking such Account, or taking any such Sample or Samples, shall forfeit Two hundred Pounds.

Soap Makers, if required, to provide Sheds or Watch-boxes for the Accommodation of the Officers.

VI. And be it enacted, That every Soap Maker who shall be thereto required by any Order or Directions of the Commissioners of Excise shall provide and place in his Soap-house, in a Situation near to his Coppers or Boilers, to be approved of by the Commissioners of Excise, One or more Shed or Sheds, or Watchbox or Watchboxes, with Glass Windows thereto, and Seats for the Accommodation of the Officers of Excise placed over his Soap-house or Premises; and every Maker of Soap who, on being required so to provide such Shed or Sheds or Watchbox or Watchboxes as aforesaid, shall refuse or neglect so to do, shall forfeit Two hundred Pounds for every Refusal or Neglect of every such Order or Directions.

Soap Makers to provide Covers to their Coppers and Half-boil Tubs.

VII. And be it enacted, That every Maker of Soap shall, at his own Expence, find, provide, and affix and maintain good and sufficient Covers to every Copper or Boiler wherein he shall boil or make any Soap, and to every Half-boil Tub or other Vessel in which any Foul Goods shall be allowed to remain for more than Six Hours; and every such Cover shall be made to fit closely and securely, so as to prevent, when shut down and closed, any Access to or Removal of the Soap or Materials or Goods in such Copper or Boiler, Half-boil Tub or other Vessel, and shall not have any Hole, Opening, or Perforation therein, save and except small Holes not exceeding One Fourth of an Inch in Diameter in the Cover of the Copper or Boiler wherein the Soap shall be boiled or made, to allow the Escape of the Steam;

Steam; and every Maker of Soap who shall refuse or neglect to provide or affix such good and sufficient Cover as aforesaid to any such Copper, Boiler, Half-boil Tub, or other Vessel, or who shall have any Hole or Perforation in such Cover, save and except as aforesaid, shall forfeit Two hundred Pounds, together with all the Goods or Materials which shall be found in any such Copper, Boiler, Half-boil Tub, or other Vessel.

Soap Makers to provide proper Fastenings for securing the Covers of their Coppers and the Covers of Tubs and Vessels.

VIII. And be it enacted, That every Maker of Soap shall, at his own Expence, provide and affix and maintain good and sufficient Fastenings for fastening and securing the Cover of every Copper, Boiler, Half-boil Tub, or other Vessel for which a Cover is by this Act required to be provided, and proper Locks and Keys for locking and securing such Fastenings shall be provided by the respective Supervisors and Surveyors of Excise at the Expence of such Maker; and within Three Hours, if the Copper or Boiler shall be of a Size capable of making Ten Tons of Soap or more, and if of a less Size within Two Hours, after the Fire is drawn or the Steam turned off, the Cover of such Copper or Boiler, and the Cover of every Half-boil Tub or other Vessel containing any foul Goods or Materials taken from or to be returned into any Copper or Boiler, shall be securely fastened, locked, and secured by the Officer of Excise; and every Copper or Boiler, Half-boil Tub, and other such Vessel as aforesaid shall be at all Times kept securely fastened, locked, and secured by the Officer of Excise, except when such Copper or Boiler, Half-boil Tub, or other such Vessel shall be at work or in use, or shall be opened for repairing the same, or for the Inspection of an Officer of Excise; and every Soap Maker who shall refuse or neglect to provide and affix such good and sufficient Fastenings as aforesaid, or who shall obstruct or hinder any Officer of Excise in locking and securing the same, shall forfeit Two hundred Pounds, together with all Soap or Materials found in any such Copper, Boiler, Half-boil Tub, or other Vessel to which such Fastenings shall not be affixed.

Coppers, &c. to be kept locked.

Coppers not to have any Pipes or Cocks or Openings in them.

IX. And be it enacted, That no Maker of Soap shall have or keep any Pipe or other Conveyance to or from any Copper or Boiler made use of by him in the boiling or making of Soap, nor shall have any Cock or Perforation or Hole in the Side or Curb or Bottom of any such Copper or Boiler, nor shall have any Part of the Curb moveable, nor shall use any Syphon, Crane, or Trinket, but shall take out all Lees, Soap, and other Ingredients contained in such Copper or Boiler by a moveable Pump and open Shute, or by Pails or Ladles only, on pain of every Maker acting contrary hereto forfeiting Two hundred Pounds.

For allowing Pipes for boiling Soap by Steam.

X. Provided always, and be it enacted, That nothing herein-before contained shall extend to prevent any Maker of Soap from having a Pipe entering into and Coils of Pipe fixed in his Copper or Boiler, for the Purpose of conveying Steam into such Copper or Boiler, and thereby boiling or making his Soap, so that the same be one continuous Pipe leading from the Boiler or Steam Main, by which the Steam shall be supplied directly into the Soap Copper or Boiler, and being externally visible throughout its Course, and not having any

Opening

Opening or Outlet for the Steam into the Soap Copper or Boiler but by Perforations, not exceeding One Eighth of an Inch in Size, pierced in some Part of that Portion of the Pipe, or Coils of Pipe, which shall be placed within the Soap Copper or Boiler.

When Soap Maker is desirous of having the Cover of his Copper, &c. opened to make Soap he shall give Notice to the Officer who shall attend.

XI. And be it enacted, That whenever any Maker of Soap shall be desirous of having the Cover of his Copper or Boiler, or of any Half-boil Tub or other Vessel, the Cover of which shall be locked and secured, opened for the Purpose of boiling Soap, or preparing the Materials for the same, such Maker shall give to the proper Officer of Excise, if delivered between the Hours of Six of the Clock in the Morning and Six of the Clock in the Evening Six, and if delivered at any other Time Twelve Hours Notice thereof in Writing, specifying in such Notice the particular Copper or Boiler, Half-boil Tub, or Vessel required to be opened; and the Officer of Excise shall, at the Time specified in such Notice, attend and unlock the Fastenings of the Cover of the Copper, Boiler, Half-boil Tub, or other Vessel, and allow the same to be opened for the Purpose aforesaid; and if such Maker shall not, within Three Hours after such Fastenings being unlocked, light the Fire under or turn the Steam on the Copper or Boiler, or remove the Goods from the Half-boil Tub or other Vessel, such Officer shall, at the Expiration of such Time, replace and re-lock and secure the Fastenings on the Covers on the said Copper or Boiler, Half-boil Tub, or other Vessel, and the same shall not again be opened without another and like Notice being subsequently delivered.

Officers of Excise may at any Time unlock the Copper, &c. and require it to be open for Inspection.

XII. And be it enacted, That it shall be lawful for any Officer of Excise surveying any Soap-house at any Time to unlock the Fastenings of any Copper or Boiler, Half-boil Tub, or other Vessel, and to require the Cover thereof to be opened for the Purpose of his examining whether any Soap or Materials are in such Copper or Boiler, Half-boil Tub, or other Vessel, and to inspect and examine any Soap or Materials which may be therein; and every Maker of Soap, who, on being required by any such Officer so to do, shall refuse to open the Cover of any Copper or Boiler, Half-boil Tub, or other Vessel, or again to close the same, shall forfeit One hundred Pounds.

Notice for Repairs.

XIII. And be it enacted, That when any Maker of Soap shall be desirous of having any Copper or Boiler, Half-boil Tub, or other Vessel opened for the Purpose of the same being repaired, such Maker shall give to the proper Officer of Excise, if delivered between the Hours of Six of the Clock in the Morning and Six of the Clock in the Evening Six, and if delivered at any other Time Twelve Hours Notice thereof in Writing, specifying in such Notice the particular Copper or Boiler, Half-boil Tub, or Vessel requiring Repair; and thereupon the Officer of Excise shall attend at the Time specified in such Notice, and shall unlock and open the Fastenings of the Cover of such Copper or Boiler, Half-boil Tub, or other Vessel; and such Maker shall in the Presence of the Officer forthwith cause all the Soap, Materials, or Goods, if any, which shall be in

such Copper or Boiler, Half-boil Tub, or other Vessel, to be removed and turned over into some other Copper or Boiler, Half-boil Tub, or other Vessel, which shall be immediately fastened, locked, and secured by the Officer, unless it shall be a Copper then boiling; and as soon as the Repairs required shall be completed the Maker of Soap shall give Notice thereof in Writing to the Officer of Excise, who shall thereupon attend, and fasten, lock, and secure the Cover of the Copper or Boiler, Half-boil Tub, or other Vessel so repaired, unless such Maker shall have given such Notice as herein-before required for having the Cover of the Copper, Half-boil Tub, or other Vessel opened to boil Soap or Materials; and all Soap, Goods, and Materials which shall be found in any such Copper or Boiler, Half-boil Tub, or other Vessel, before such Notice of the Repairs being completed shall have been given, shall be forfeited; and if any Soap, Materials, or Goods which may be in any Copper or Boiler, Half-boil Tub, or other Vessel, shall not be begun to be removed and turned over within Two Hours after such Copper or Boiler, Half-boil Tub, or other Vessel shall be opened under such Notice first as aforesaid, such Notice shall be void, and the Officer of Excise shall require the Cover thereof to be reclosed, and shall replace the Fastening, and re-lock and secure the same, and shall not again unlock or open the same for the Purpose of Repair until another and like Notice shall have been subsequently given.

Notice to be given of the Removal of Goods from one Copper to another.

XIV. And be it enacted, That whenever any Maker of Soap shall be desirous of removing any Materials making into Soap or Foul Goods from any Copper or Boiler in which the same may be contained into any other Copper or Boiler, such Maker shall give Notice in Writing of such his Intention to the Officer of Excise, if delivered between the Hours of Six of the Clock in the Morning and Six of the Clock in the Evening Six, and if at any other Time Twelve Hours, before such intended Removal, specifying in such Notice the particular Copper or Boiler, or Coppers or Boilers, in which such Materials or Foul Goods shall then be contained, and the particular Copper or Boiler or Coppers or Boilers into which the same are to be removed, and the particular Day and Hour when such Removal is to take place; and such Notice having been delivered, the proper Officer of Excise shall attend at the Time mentioned therein, and shall see such Materials or Foul Goods removed in his Presence from the one Copper or Boiler into the other accordingly; and every Maker of Soap who shall remove any Materials or Foul Goods from any Copper or Boiler in which the same may be into any other Copper or Boiler, without having given such Notice, shall forfeit One hundred Pounds; and if any Maker of Soap, having given such Notice, shall not within One Hour after the Time specified therein, or the Attendance of the Officer in consequence, begin to remove such Materials or Foul Goods, such Notice shall be null and void, and another like Notice shall be subsequently given: Provided always, that if the proper Officer of Excise shall be on Survey or be present in the Soap-house so as then to attend and see such Removal, One Hour's previous Notice in Writing to such Officer of such intended Removal shall be sufficient.

Officer to attend, and the Removal to take place in his Presence.

XV. Proo

In case of Accident Goods may be immediately removed.

XV. Provided always, and be it enacted, That in case in the making of any Soap any Copper or Boiler containing Soap, or Materials making into Soap, or Foul Goods, shall burst, or by Accident become damaged or injured, so as to render necessary the Removal of such Soap or Materials or Foul Goods into some other Copper or Boiler, Half-boil Tub, or other Vessel, it shall be lawful for the Maker of Soap in whose Premises such Accident shall happen, on giving immediate Notice to the Officer of Excise thereof, to remove all the Soap or Materials or Foul Goods from and out of the Copper or Boiler which shall have so burst or become damaged or injured, if the same shall then be open, into any other Copper or Boiler, Half-boil Tub, or Vessel in the Soap-house of such Maker; and the Officer of Excise to whom such Notice shall be delivered shall forthwith attend and unlock the Fastenings, if such Copper or Boiler shall be locked and secured, and see such Soap or Materials or Goods removed in his Presence, or if removed before his Attendance shall see the Copper or Boiler, Half-boil Tub, or Vessel into which the same shall have been removed, and shall forthwith lock and secure the Fastenings thereof, unless the same shall be a Boiling Copper.

Surveyor or Supervisor may direct a Copper to be cleaned out for Examination at any Time after a Cleanse.

XVI. And be it enacted, That it shall be lawful for any Surveyor or Supervisor, or other superior Officer of Excise, if he shall at any Time suspect any Copper or Boiler to have any Hole or Opening therein, or to be so constructed in any way as to allow of Soap being privately removed therefrom, to order and direct such Copper or Boiler, immediately after a Cleanse of Soap shall have been made therefrom, to be perfectly cleaned out, or so much of the Goods remaining therein to be taken out as he shall deem necessary to be removed therefrom, for the Purpose of enabling him to examine and search such Copper or Boiler; and if upon such Examination and Search any Hole or Opening shall be discovered therein, such Hole or Opening shall be deemed to have been wilfully made for the Purpose of privately conveying away Soap, and the Maker of Soap shall forfeit the Penalty for having a Hole or Opening in his Copper or Boiler, unless he shall prove the same to have been made by bursting or other Accident, and that he had given Notice thereof in Writing to the Officer of Excise on his next Survey after such Accident; and every Maker of Soap who shall refuse to clean out any Copper or Boiler, or to remove or take out any Goods therefrom, on being required so to do by any Supervisor or Surveyor, or other superior Officer of Excise, at any Time after a Cleanse of Soap shall have been taken from the same, shall forfeit Two hundred Pounds.

Covers, Fastenings, Locks, and Keys to be altered and repaired when required at the Expence of the Soap Maker.

XVII. And be it enacted, That every Maker of Soap in whose Soap-house any Covers, Fastenings, Locks, or Keys shall be provided for securing any Copper or Boiler, or any Half-boil Tub, or other Vessel required to be secured under the Provisions of this Act, shall from Time to Time and at all Times, when required so to do by the Surveyor or Supervisor or other superior Officer of Excise, immediately alter, repair, and amend such Covers and Fastenings respectively, and the Surveyor or Supervisor of the District may, at all Times as to him may seem necessary, change and remove any Locks or Keys, and replace the same with other Locks and Keys; and every

every Maker of Soap who shall refuse or neglect to pay for any Lock or Key at any Time provided by the Surveyor or Supervisor of Excise for locking or securing any Copper or Boiler, or any Half-boil Tub, or other Vessel required by the Provisions of this Act to be fastened, locked, and secured, either when first supplied or on any Change of such Lock or Key, or who shall, for the Space of Three Days after being required so to do by any Notice in Writing from the Surveyor or Supervisor of the District, neglect or refuse to alter, amend, or repair any Cover or Fastenings as aforesaid, shall forfeit One hundred Pounds.

Penalty on gaining Access to Coppers so secured or damaging Fastenings.

XVIII. And be it enacted, That if any Maker of Soap shall, by any false or duplicate Key, or by any Means, Art, or Contrivance whatsoever, open any Lock or Fastening, or open or gain Access to any Copper or Boiler, or to any Half-boil Tub, or other Vessel, after the same shall have been fastened, locked, and secured by the Officer of Excise, before the same shall be again unlocked and opened by the Officer of Excise under such Notice and at the Times prescribed by this Act, or shall wilfully break, damage, or injure any Cover or other Fastening, Lock, or Key, or any Seal or Label for securing any Lock or Fastening provided or affixed by any Officer of Excise, or shall provide, affix, or make use of, or procure to be provided, affixed, or made use of, any false or deceptive Cover or Fastening, or use any Art, Means, or Device whereby the Securities intended by this Act shall in any Manner be defeated, such Maker of Soap shall in any such Case forfeit Three hundred Pounds.

Notice for cleansing Soap.

XIX. And be it enacted, That every Maker of Soap shall, before beginning to cleanse or take any Soap from or out of the Copper or Boiler in which the same shall have been boiled and made, give to the Officer of Excise Six Hours Notice in Writing of the particular Day and Hour when such Maker intends to cleanse or take such Soap out of the Copper or Boiler, and the particular Copper or Boiler from which the Soap is to be cleansed or taken, and at the Time specified in such Notice the Officer of Excise shall attend in pursuance thereof; and as soon as the Maker of Soap shall be ready to begin to cleanse, and shall require him so to do, such Officer shall unlock the Fastenings of the Copper or Boiler, and allow the same to be opened; and if such Maker shall not, within Three Hours after the Officer shall attend, require him to unlock the Fastenings, or shall not begin to cleanse and take the Soap out of the Copper or Boiler within One Hour after the Fastenings thereof shall be unlocked, such Notice shall be null and void, and the Copper or Boiler, if opened, shall be again closed and fastened, locked and secured, and shall not be again opened, except on another and like Notice being subsequently delivered; and every Maker of Soap who shall begin to cleanse or take any Soap out of any Copper or Boiler without having given such Notice as aforesaid shall forfeit Two hundred Pounds, and all the Soap cleansed or taken out.

No Soap to be cleansed but between certain Hours.

XX. And be it enacted, That no Maker of Soap shall cleanse or take any Soap from or out of any Copper or Boiler between the Hours of Seven of the Clock in the Evening from the Thirtieth Day of *September*

September to the First Day of *April*, and Eight of the Clock in the Evening from the Thirty-first Day of *March* to the First Day of *October*, and Six of the Clock on the following Morning, and every Notice which shall be given for cleansing any Soap within the said Hours shall be null and void,

Description of Frames to be made use of in cleansing Hard Soap.

XXI. And be it enacted, That no Frame for cleansing or putting Hard Soap, whether perfect or imperfect, into, when taken out of the Copper or Boiler wherein the same shall have been boiled or made, shall be made use of by any Maker of Soap, except such Frames only as shall be specified and described in the Entry of such Maker, and be regularly numbered and marked, and all such Frames shall be made and constructed in manner following; (that is to say,) every such Frame shall be made of Wood or of Iron or Slate, and of no other Material, except by Permission of the Commissioners of Excise, and shall be of a rectangular Shape, Forty-five Inches in Length and Fifteen Inches in Breadth; and if such Frame shall be made of Wood, the Bottom, Sides, and Ends thereof shall respectively be of the Thickness of Two Inches at the least, and the Sides and Ends of each and every of the Lifts thereof shall be permanently mortised and nailed, or permanently dovetailed and nailed together; and if such Frame shall be of Iron or Slate, the Bottom, Sides, and Ends thereof shall respectively be of such Thickness as to prevent the same from giving or yielding to the Weight or Pressure of the Soap cleansed into the same; and if any Soap shall be cleansed into any Vessel or Utensil, or into any Frame other than as herein-before directed, or if any Frame of a Size or Construction other than herein-before prescribed, shall be found on the Premises or in the Possession of any Maker of Soap, except as hereafter provided, every such Vessel and Utensil and Frame, and all Soap therein, shall be forfeited, and the Maker of Soap so offending shall forfeit Two hundred Pounds: Provided always, that it shall be lawful for any Maker of Soap to make use of any Frame used by him before the passing of this Act, although such Frame may not be of the Length or Breadth herein-before prescribed, so that such Frame be not less than Forty-four Inches in Length by Fourteen Inches in Breadth, and be in other respects constructed in conformity with the Directions of this Act,

No Frame to be made use of until the Dimensions have been ascertained by the Officer, and not afterwards to be altered.

XXII. And be it enacted, That no Frame shall be made use of by any Maker of Soap for cleansing any Hard Soap into until the same shall have been produced to the Officer of Excise, and until such Officer shall have ascertained the Dimensions thereof, and marked such Frame; and every Maker of Soap who shall make use of any Frame before the Dimensions thereof shall have been so ascertained, or who shall alter the Dimensions thereof after the same shall have been ascertained, shall forfeit One hundred Pounds, together with such Frame, and all Soap contained therein,

No intermediate Vessel to be allowed except Pails or a Pan capable of containing

XXIII. And be it enacted, That all Hard Soap shall be cleansed from the Copper or Boiler in which the same shall have been boiled or made directly into the Frame or Frames in which the same is to be gauged and taken account of by the Officer as after mentioned, without being put into any intermediate Frame, Pan, Vessel, or Utensil, save

an entire Frame.

save and except the Utensils for conveying the same from the Copper or Boiler to the Frame, or into a Pan or Vessel of Capacity sufficient to fill the whole of a Frame, and which shall be filled to the full Amount required to fill a Frame, and from which the Soap shall be moved to the Frame by the ordinary Utensils, and of which Pans or Vessels no more than Two shall be in use at the same Time on any Cleanse of Hard Soap; and all Hard Soap which shall be put into any intermediate Pan, Vessel, or Utensil, save and except as aforesaid, shall be forfeited.

Hard Soap to be cleansed at not less than the Depth of Forty-five Inches in the Frame.

XXIV. And be it enacted, That every Maker of Soap shall, in cleansing his Hard Soap, fill each Frame with Soap to the Height or Depth of Forty-five Inches at the least from the Bottom of such Frame, save and except the last Frame, where a sufficient Quantity of Soap for the Purpose shall not remain after filling all the other Frames to the said Height of Forty-five Inches, and every Maker of Soap who shall cleanse his Hard Soap into any Frame, except the last as aforesaid, in any less Quantity than as aforesaid, shall forfeit Fifty Pounds.

Times within which Hard Soap must be cleansed.

XXV. And be it enacted, That every Maker of Soap who shall begin to cleanse or take any Hard Soap out of any Copper or Boiler shall and he is hereby required to cleanse and put the whole thereof into the Frames within the Times herein-after mentioned, according to the Quantity cleansed or taken out; (that is to say,) if the Quantity of Soap boiled and made in any Copper or Boiler, and cleansed and taken out of the same, shall not exceed Three Tons in Weight by the Gauge thereof, the whole of such Soap shall be cleansed and put into the Frame or Frames within the Space of Two Hours from beginning to take the same out of the Copper or Boiler; if the Quantity shall exceed Three Tons, and not exceed Six Tons, Three Hours; and if the Quantity shall exceed Six Tons, then within Twenty Minutes for each additional Ton cleansed; and every Maker of Soap who, having commenced to cleanse or take any Hard Soap out of any Copper or Boiler, shall not cleanse and put the whole thereof into a Frame or Frames within such Time as aforesaid, shall forfeit Fifty Pounds.

When after a Cleanse any Foul Goods shall be left in the Copper the Soap Maker to return all the Fob and Skimmings, and add fresh Materials.

XXVI. And be it enacted, That when after any Cleanse of Hard Soap any Residue of Materials shall be left in the Copper or Boiler the Maker of Soap shall, as soon as the Cleanse of the Soap into the Frames shall be finished, or within One Hour thereafter, return and put into such Copper or Boiler all the Fob and Skimmings which shall have been taken out of the same, and also all the Soap which before the gauging thereof may have run out of any Frame into which the same shall have been cleansed, and shall add fresh Tallow, Grease, or Oil, in the Proportion of One Hundred Weight of Tallow, Grease, or Oil for every Ton of Soap which such Copper or Boiler shall be stated in the Entry of the Maker to be capable of making, and shall immediately re-melt such Tallow, Grease, or Oil in the Presence of the proper Officer of Excise, or shall add thereto, in the Presence of the Officer, hot Lees or other Goods from a

Boiling Copper sufficient to make such Residue unfit for framing as Soap, on pain of forfeiting for every Refusal or Neglect so to do One hundred Pounds: Provided always, that no Maker of Soap shall incur the said Penalty in any Case where the Residue left in such Copper or Boiler shall be turned over in the Presence of the Officer of Excise into another Boiling Copper or Boiler, or where the Surveyor or Supervisor or other superior Officer of Excise shall require the Copper or Boiler to be cleaned out, or any Part of the Goods to be removed therefrom for Examination. Proviso.

XXVII. And be it enacted, That all Hard Soap shall for the charging the Duty thereon 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, after being cleansed, and before being cut up and removed from the Frame or Frames; and for the Purpose of taking such Account it shall be lawful for the Officer of Excise to take a Gauge of all such Hard Soap immediately on the same being cleansed or put into the Frame, and from Time to Time to repeat such Gauge until the Soap shall be cut up and removed from the Frames; and the greatest Quantity of Soap found or ascertained on any such Gauge shall be the Quantity of Soap to be charged with Duty. All Hard Soap to be charged with Duty by Gauge.

XXVIII. And whereas under the Laws hitherto in force the Officers of Excise have been in the Practice of ascertaining the Quantity of Hard Soap to be charged with Duty by gauging the same in the Frames on a Calculation that 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, were equal to or would weigh One Pound Avoirdupois: And whereas the Correctness of such Charge having been disputed, and Doubts raised, Experiments have been made by Persons of Science on the specific Gravities of various Samples of Hard Soap taken on the Premises of various Makers of Soap in *Great Britain*, and by the Result of such Experiments it has been ascertained that as an Average on all Hard Soap made by the ordinary Processes from the usual and ordinary Materials of Tallow, Kitchen-stuff, Oil, or other Animal, Fish, or Vegetable Fat, Tallow, or other Grease, or Oil, Rosin, and Alkali, or any Mixture thereof, the said Calculation hitherto adopted is a fair and just one: Be it therefore enacted, That, for the Purpose of calculating the Number of Pounds Weight by Gauge for the Charge of Duty, Twenty-eight Cubic Inches of Hard Soap when hot, and Twenty-seven Cubic Inches and Fourteen Hundredth 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 and ordinary Materials of Tallow, Kitchen-stuff, Oil, or other Animal, Fish, or Vegetable Fat, Tallow, or Grease, or Oil, Rosin, and Alkali, or any Mixture thereof; and every Maker of Hard Soap shall be charged with Duty on the Quantity so ascertained of all Hard Soap made by him accordingly. In gauging Hard Soap made from the usual Materials 28 Cubic Inches when hot and 27·14 Cubic Inches when cold to be taken as a Pound Weight Avoirdupois.

XXIX. Provided always, That whereas Mottled Soap is cleansed into the Frame with the greater Proportion of the Lees therein, which Allowance of Mottled Soap.

which are thereby included in the Bulk of Soap when gauged, but which subsequently subside, and are separated from the Soap with Portions of waste Soap; be it enacted, That the Officers of Excise shall and they are hereby required, in charging the Duties on Hard Soap, to allow to the respective Makers of Mottled Soap, in their Returns or Accounts of the respective Quantities of Hard Soap made by such respective Makers, One Pound in every Ten Pounds of Mottled Soap which such Officers shall charge upon the respective Makers thereof.

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

XXX. Provided always, 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 every Ten Pounds hereby given, which shall be made of or have added to it any other than the usual and ordinary Materials, or which shall have remained in the Copper more than Six Hours after the same shall have ceased to boil, and before being begun to be cleansed, or which shall not be cleansed into the Frame within Six Hours after the Delivery of the Declaration herein-after required to be given, or which during the Cleanse, or when cleansed, shall be crutched, or have any Liquor or Matter added thereto, or which shall not, before being cut up, deposit Lees, and be in all respects such Soap as was commonly known as Mottled Soap before the passing of this Act.

When Soap is made in a High-pressure Boiler and not fitted 26·76 Cubic Inches when hot and 25·91 Cubic Inches when cold to be a Pound.

XXXI. And be it enacted, That when any Maker of Soap shall boil or make his Hard Soap from the usual and ordinary Materials only in a High-pressure Boiler, and shall cleanse the Soap so made without fitting or finishing the same in any other Copper or Boiler, Twenty-six Cubic Inches and Seventy-six Hundredth Parts of a Cubic Inch of such Soap when hot, and Twenty-five Cubic Inches and Ninety-one Hundredth Parts of a Cubic Inch when cold, shall, in gauging such Soap, be deemed and taken to be a Pound of Soap, and the Maker thereof shall be charged with Duty accordingly.

When other than the usual Materials are used, 24·04 Cubic Inches when hot and 23·30 Cubic Inches when cold to be a Pound.

XXXII. And be it enacted, That in all Cases where any Maker of Soap shall add to his Hard Soap of any Description, or manufacture the same with, any silicious or earthy Matter, or any other Substance or Matter other than the usual and ordinary Materials commonly used in the Manufacture of Hard Soap, Twenty-four Cubic Inches and Four Hundredth Parts of a Cubic Inch of such Soap when hot, and Twenty-three Cubic Inches and Thirty Hundredth Parts of a Cubic Inch when cold, shall, in gauging such Soap, be deemed and taken to be a Pound Weight Avoirdupois, and the Maker thereof shall be charged with Duty accordingly.

Soap Maker to deliver a Declaration whether the Soap to be cleansed is made from ordinary Materials or has had

XXXIII. And be it enacted, That every Maker of Soap shall, either at the Time of giving his Notice to cleanse or before the Time of cleansing any Hard Soap, deliver to the Officer of Excise a Declaration in Writing, in such Form as the Commissioners of Excise shall direct, specifying whether the Soap to be cleansed is Soap made from the ordinary Materials only, and if made from the ordinary Materials 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

or earthy or other Matter than the ordinary Materials; and every Maker of Soap who shall make any false or untrue Declaration in such respect shall forfeit One hundred Pounds; and all Hard Soap, in respect of which such Declaration shall not be delivered, shall be deemed and taken to be Soap made with or to which has been added silicious or earthy Matter, and shall be charged with Duty accordingly. any earthy Matter added to it.

XXXIV. And be it enacted, That it shall be lawful for any Officer of Excise, who shall be present when any Hard Soap shall be cutting up, to take from each Frame thereof a Cake or Bar of the Soap contained therein, as a Sample or Samples of the Soap in such Frame or Frames, paying for the same when taken Sixpence *per* Pound; and if any Hard Soap shall be found, on Examination of the Sample thereof so taken, within Forty-eight Hours after the taking thereof, to be of a greater specific Gravity than the Gravity of 1·05, or if boiled or made in a High-pressure Boiler, and not fitted or finished in another Copper or Boiler, of a greater specific Gravity than 1·08, Water being taken as Unity at a Temperature of Sixty-two Degrees, such Soap shall be gauged, and taken account of, and charged with Duty as Soap made with or to which has been added silicious or earthy Matter; and if, upon Analysis thereof at any Time, such Sample of Soap shall be found to contain silicious or earthy or other Matter, and shall have been declared to be Soap made from ordinary Materials only, the Maker thereof shall forfeit the Penalty by this Act imposed for a false or untrue Declaration. Officers to take Samples of Hard Soap when cutting up. In case Samples do not agree with Declaration.

XXXV. And be it enacted, That every Maker of Soap who shall have cleansed any Hard Soap into any Frame or Frames to the Depth of Fifty Inches or under Fifty Inches shall cut or divide all such Soap into Bars, and remove the same and every Part thereof from the Frame or Frames within Six Days (*Sunday* exclusive) after the same shall have been cleansed, if such Frame or Frames shall be made of Wood, and within Four Days (*Sunday* exclusive) if such Frame or Frames shall be made of Iron or Slate; and when any such Maker shall have cleansed any Hard Soap into any Frame or Frames in any larger Quantity than to the Depth of Fifty Inches, such Maker shall cut or divide such Soap into Bars, and remove the same and every Part thereof from the Frame or Frames, if such Frame or Frames shall be made of Wood within Seven Days (*Sunday* exclusive), and if such Frames shall be made of Iron or Slate then within Five Days (*Sunday* exclusive) after such Soap shall have been cleansed, on pain of forfeiting the Sum of Fifty Pounds for every Omission or Neglect. Time within which Hard Soap is to be cut up and removed from the Frames.

XXXVI. And be it enacted, That immediately after any Soap shall be cut up and removed from the Frame, all the Scraps and Parings and Pieces of Soap, not being Bars or Part of a Bar, shall be returned into a Boiling Copper; and every Maker of Soap who shall refuse to return any such Scraps or Parings or Pieces into the Copper, when required so to do by any Officer of Excise, shall forfeit Fifty Pounds, and all such Scraps, Parings, and Pieces. Scraps and Parings to be returned into the Copper.

 XXXVII. And

Hard Soap not to be sold or sent out in any other Form than in Bars or Parts of Bars.

XXXVII. And be it enacted, That no Hard Soap shall be sold, sent out, or removed by any Maker of Soap in any other Form or Shape than in Bars, not exceeding Fifteen Inches in Length, except Bars packed for Removal to *Ireland* on Drawback, or in Parts of Bars of not less than One Pound Weight each Piece, except Cakes of Soap, moulded and stamped; and every Maker of Hard Soap who shall sell or send out or remove from his Soap-house any Scraps or Parings of Hard Soap, or any Hard Soap in any other Form or Shape than in such Bars or Parts of Bars, except as aforesaid, shall forfeit One hundred Pounds, and all such Scraps or Parings, and all Hard Soap in any other Form or Shape or of less Weight than as aforesaid, except as aforesaid, which shall be sold, sent out, or removed by any Maker of Soap, or shall be found in Possession of any Person, shall be forfeited.

Soft Soap to be cleansed only into Barrels, Half Barrels, Firkins, or Half Firkins of a certain Size.

XXXVIII. And be it enacted, That no Soft Soap shall be cleansed from the Copper or Boiler in which the same shall be boiled or made into any other Cask, Tub, Vessel, or Utensil whatsoever, than Barrels or Half Barrels, Firkins or Half Firkins, of the respective Sizes following; (that is to say,) every Barrel shall when filled contain Two hundred and fifty-six Pounds of Soft Soap, every Half Barrel One hundred and twenty-eight Pounds, every Firkin Sixty-four Pounds, and every Half Firkin Thirty-two Pounds Avoirdupois Weight, besides the Weight or Tare of the Cask; and every Maker of Soap who shall cleanse any Soft Soap into any Barrel, Half Barrel, Firkin, or Half Firkin of any other Size than as aforesaid, or into any other Cask, Tub, Vessel, or Utensil, shall forfeit Two hundred Pounds, and all the Soft Soap which shall be so cleansed shall be forfeited.

At the Time of cleansing Soft Soap the Soap Maker to produce all the Barrels, Firkins, &c. with the Weight properly marked.

XXXIX. And be it enacted, That at the Time specified in the Notice for cleansing any Soft Soap the Maker of such Soap shall produce to the Officer of Excise all the Barrels, Half Barrels, Firkins, or Half Firkins, into which such Soap is to be cleansed, with the Weight or Tare of each such Barrel, Half Barrel, Firkin, and Half Firkin truly and legibly marked in Ink or Paint, or cut or branded thereon; and the Officer of Excise shall thereupon proceed to take an Account of such Barrels, Half Barrels, Firkins, and Half Firkins by weighing the whole, or such of them as such Officer shall select; and every such Barrel, Half Barrel, Firkin, or Half Firkin, which shall be produced to any Officer of Excise without the Weight or Tare thereof being so legibly marked or cut or branded thereon, or having the Weight or Tare untruly marked thereon, shall be forfeited, and the Maker of Soap shall in respect thereof forfeit Five Pounds; and if any Maker of Soap shall, at any Time after any Barrel, Half Barrel, Firkin, or Half Firkin shall have been produced to any Officer of Excise, erase or alter the Weight or Tare marked or cut or branded thereon, such Maker shall forfeit Five Pounds, and also the Barrel, Half Barrel, Firkin, or Half Firkin, the Tare on which shall have been altered, together with all Soap contained therein.

Times within which Soft

XL. And be it enacted, That every Maker of Soap who shall begin to cleanse or take any Soft Soap out of any Copper or Boiler shall

shall and he is hereby required to cleanse and take the whole of the Soap boiled or made in such Copper or Boiler from and out of the same, and to cleanse and put the whole thereof into the Barrels, Half Barrels, Firkins, or Half Firkins prepared to receive the same, within the Times herein-after mentioned, according to the Quantity cleansed or taken out; (that is to say,) if the Copper or Boiler shall contain less than Two thousand five hundred and sixty Pounds Weight of Soft Soap, the whole of such Soap shall be cleansed and put into the Barrels, Half Barrels, Firkins, or Half Firkins within One Hour from beginning to take the same out of the Copper or Boiler, if the Quantity shall be Two thousand five hundred and sixty Pounds Weight and less than Five thousand one hundred and twenty Pounds Weight, within Two Hours, if the Quantity shall be Five thousand one hundred and twenty Pounds Weight or more, within Three Hours; and every Maker of Soap who, having commenced to cleanse and take any Soft Soap out of any Copper or Boiler, shall not take the whole of such Soap out of such Copper or Boiler, and put the same into the Barrels, Half Barrels, Firkins, or Half Firkins within such Time as aforesaid, shall forfeit Fifty Pounds.

Soap must be cleansed.

XLI. And be it enacted, That within Three Days (*Sunday* exclusive) after the Cleanse of any Soft Soap shall be completed and finished, the Officer of Excise shall weigh and take an Account of all such Soft Soap; and if upon such Weighing any Barrel, Half Barrel, Firkin, or Half Firkin of Soap shall be found to exceed the Weight by this Act prescribed as the Quantity which each Barrel, Half Barrel, Firkin, and Half Firkin shall contain, it shall be lawful to take such additional Weight from such Barrel, Half Barrel, Firkin, or Half Firkin, and to add the same to any Barrel, Half Barrel, Firkin, or Half Firkin which shall be found to weigh less than the Weight herein-before prescribed, so that the Weight of each respectively shall be the proper Weight herein-before directed, at which Weights all Soft Soap shall be charged with Duty; and if upon any Weighing any Quantity of Soft Soap shall remain less than a Half Firkin, the same shall not then be charged with Duty, but shall be weighed and taken account of by the Officer of Excise, and shall be put by to be brought forward and filled up and charged on the next Cleanse and Weighing of Soft Soap; and every Maker of Soap who shall remove, deliver, or send away any Soft Soap before the same shall have been weighed and taken account of by the Officer of Excise, or in any other Cask, Vessel, or Utensil, or at any other Weight, than as by this Act prescribed, shall forfeit Two hundred Pounds, together with all such Soap.

Soft Soap to be weighed for the Charge of Duty.

Penalty on Removal before Weighing.

XLII. And be it enacted, That it shall be lawful for any Surveyor or Supervisor or other superior Officer of Excise, at any Time, if he shall see fit, to re-weigh any Soft Soap in the Possession of any Maker of Soap; and if upon such Re-weighing any Barrel, Half Barrel, Firkin, or Half Firkin of Soft Soap shall be found to weigh more than the Weight herein-before prescribed respectively, such Barrel, Half Barrel, Firkin, or Half Firkin, with the Soap therein, shall be

Surveyor or Supervisor may re-weigh Soft Soap at any Time.

be forfeited, and the Maker of Soap shall also in respect of the same forfeit Five Pounds.

Makers of Soft Soap to provide Scales and Weights, and permit the Officers of Excise to use them, and shall assist them.

XLIII. And be it enacted, That every Maker of Soap shall provide and keep just and sufficient Scales and Weights in his Soap-house, and shall also permit and suffer any Officer of Excise to use the same, and with his Workmen and Servants shall aid and assist, when required by any Officer of Excise, in weighing any Barrels, Half Barrels, Firkins, and Half Firkins, for ascertaining the true Weight or Tare thereof, and in weighing and re-weighing any Soft Soap which any Officer of Excise shall at any Time require to weigh or re-weigh, or in weighing any Materials, to ascertain the Proportion thereof to be added to the Copper after a Cleanse of Hard Soap, or in weighing any Soap which any Officer of Excise shall, on Suspicion, and in order to detect any Fraud, require to weigh; and every such Maker who shall refuse or neglect to keep such Scales or Weights, or either of them, or who shall not permit any Officer of Excise to use, or shall refuse to aid and assist such Officer when required so to do in using the same, shall forfeit One hundred Pounds; and every Maker of Soap who shall, in the weighing of any Barrel, Half Barrel, Firkin or Half Firkin, or in the weighing or re-weighing of any Soft Soap, provide or produce any false Scales or Weights, or who shall make use of, or procure or suffer to be made use of, any Force or Violence, or shall practise any Art, Device, or Contrivance, by which any Officer of Excise may be hindered or prevented or deceived in taking the true Account of the Weight of any Barrel, Half Barrel, Firkin, or Half Firkin, or of any Soft Soap therein, or in charging the true Amount of Duty on such Soap, shall forfeit Two hundred Pounds, together with all such false Scales and Weights, and every such Barrel, Half Barrel, Firkin, and Half Firkin, and all such Soap.

Officers of Excise to make periodical Returns of the Duty charged on each Soap Maker, who shall pay the Amount, or forfeit Double Duty.

XLIV. And be it enacted, That every Officer of Excise under whose Survey any Maker of Soap shall be, or any other Officer who shall be appointed so to do, shall, 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 Commissioners of Excise an Account or Return in Writing of the Quantity of Soap, and whether Hard Soap or Soft Soap, made by such Maker, and for which he shall have become chargeable with Duty in such preceding Six Weeks or other Period, and of the Duty payable thereon, according to the Weight of such Soap, as ascertained in manner herein-before directed, and shall also leave a Copy of such Account or Return with such Maker of Soap; and the Account or Return of such Officer shall be a Charge on every such Maker of Soap, who shall pay and clear off the Duty appearing by such Account or Return to have been 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.

Soap Maker adding to Soap after being charged to

XLV. And be it enacted, That every Maker of Soap who shall, after any Soap shall have been taken account of and charged with Duty, add to or mix with such Soap any other Soap, or any Water or Lees, or any Substance or other Matter by which the Weight thereof may

may be increased, shall forfeit One hundred Pounds, and all such Soap. forfeit 100*l.* and the Soap.

XLVI. And be it enacted, That every Maker of Soap who shall hide or conceal, or cause to be hidden or concealed, or shall remove or convey away, or deposit, or cause or suffer to be removed, conveyed away from, or deposited in any Place, any Soap, to evade the Duty chargeable thereon, or any Part of such Duty, shall, over and above every other Penalty to which he may by so doing become subject, forfeit Five hundred Pounds, and all such Soap shall also be forfeited. Penalty on concealing Soap to evade the Duty.

XLVII. And be it enacted, That when any Maker of Soap shall be desirous of making any Experiment in the Manufacture of Soap, and shall make Application to the Commissioners of Excise for Permission so to do, without being charged with Duty on the Soap, in case of such Experiment not succeeding, it shall be lawful for the said Commissioners, if they shall see fit, to grant such Permission under such Regulations as they may direct, and in such Case all the Soap which shall be so made shall be cleansed into a Frame or Frames, Barrels, Half Barrels, Firkins, or Half Firkins, (as the same may be Hard or Soft Soap,) separate and apart from, and shall be kept separate and apart from, all other Soap, and shall be duly taken account of by the Officers of Excise for the Charge of the Duty thereon; and such Maker of Soap shall, within Eight Days after such Soap shall have been cleansed, elect whether he will retain such Soap in its then manufactured State, and pay the Duty charged thereon, or whether he will return the same into the Copper or Boiler to be re-manufactured; and in case such Maker shall determine to re-manufacture such Soap he shall, within the Time aforesaid, give a Notice in Writing of such his Intention to the Officer of Excise, specifying in such Notice the particular Copper or Boiler into which and the Day and Hour when such Soap is to be returned, and the Supervisor or Surveyor of Excise shall thereupon attend and weigh all such Soap, and see the same returned into the Copper or Boiler specified in the Notice, and shall certify the same to the Commissioners of Excise, and thereupon the said Commissioners may remit the Duty charged on such Soap. For allowing Experiments in making Soap.

XLVIII. And be it enacted, That it shall be lawful for the Commissioners of Excise, if they shall see fit, upon the Application of any Maker of Soap, to allow and permit, under such Conditions, Rules, and Regulations as they shall prescribe, any new or improved Copper or Boiler, or other Vessel, or any Frame or other Utensil to be made use of in the boiling or making or cleansing of Soap, although such Copper or Boiler, or other Vessel or Frame, or Utensil, may not be in Construction or otherwise in conformity with the Enactments of this Act: Provided always, that every such Copper, Boiler, or other Vessel or Frame, or Utensil, in respect of which such Permission shall be granted, shall be duly entered with the Officers of Excise, and a Description thereof given; and all Fastenings which may be required to be affixed thereto shall be deemed and taken to be Fastenings provided under this Act; and if any Maker of Soap to whom any such Permission shall be granted shall neglect or refuse to obey, or For allowing the Use of new or improved Coppers or Frames, although not made in conformity with the Act.

shall not observe any of the Conditions, Rules, or Regulations under which such Permission shall be granted, such Maker shall forfeit Two hundred Pounds, and the Permission so granted shall, if the Commissioners of Excise shall see fit, be withdrawn, and from thenceforth the Copper, Boiler, Vessel, or Frame, or other Utensil in respect of which the same was granted, shall be deemed to be unentered, and shall be liable to Seizure and Forfeiture accordingly.

Soap Makers not to work on Sunday.

XLIX. And be it enacted, That every Officer of Excise under whose Survey any Maker of Soap shall be shall and he is hereby required to cause every Copper or Boiler in the Soap-house of such Maker, and every Half-boil Tub and other Vessel to which Fastenings are by this Act directed to be affixed, which shall contain any Goods, to be locked, secured, and fastened at or before the Hour of Eleven of the Clock on every *Saturday* Night, and shall not open the same from thence until the Hour of Four of the Clock on the *Monday* Morning following (save and except as to any Copper or Boiler in respect of which the Maker of Soap shall, at or before the Hour of Eight of the Clock on the *Saturday* Morning, give Notice in Writing to the proper Officer of Excise that he requires such Copper or Boiler to be left open, for the Purpose of the boiling of the same being continued); and if any Copper or Boiler, Half-boil Tub, or Vessel, hereby required to be locked and secured, shall be opened, unlocked, or unfastened, (except when the same is under repair, or on such Notice having been given as to any Copper or Boiler,) or if any Materials for making Soap or any Lees or Ley shall be put in or taken out of any Copper or Boiler, or any Soap shall be cleansed or cut up, in the Soap-house of any Maker of Soap, between the said Hours of Eleven of the Clock on *Saturday* Night and Four of the Clock on the *Monday* Morning following, such Maker shall, over and above all other Penalties to which he may thereby become liable, forfeit One hundred Pounds; and every Notice given by any Maker of Soap for doing any Act, Matter, or Thing between the said Hours shall be null and void.

Officers of Excise may break up Ground to search for private Pipes and Conveyances.

L. And be it enacted, That in every Case where any Officer of Excise shall suspect any Pipe or private Conveyance to be made Use of by any Maker of Soap it shall be lawful for such Officer, in the Presence of a Constable or Peace Officer, on Request made and Cause declared, to break up the Ground in any Soap-house, or near adjoining thereto, or any Wall, Partition, or other Place, to search for such Pipe or private Conveyance, and on finding the same to break up the Ground, House, Wall, Partition, or Place through which such Pipe may lead, and to break up or cut such Pipe or Conveyance, and seize the same; and if no such Pipe or Conveyance shall be found, such Officer shall restore and make good the Ground, Wall, House, or Place so broken up, or make reasonable Satisfaction to the Owner of such Ground, House, Wall, or Partition; and every Person who shall obstruct or hinder any Officer of Excise in so searching for, following, or cutting, breaking up, or seizing any such Pipe or private Conveyance shall forfeit Two hundred Pounds.

Who to be deemed Soap Makers.

LI. And be it enacted, That every Person who shall make or manufacture any Soap, or who shall melt any Soap, adding thereto any

any Tallow, Grease, Oil, or Rosin, or any Alkali or Alkaline Lees or Ley, or any Water or other Matter whatsoever, shall be deemed and taken to be a Maker of Soap, and shall be subject as such to the Enactments, Provisions, and Regulations, Fines, Penalties, and Forfeitures of this Act: Provided always, that nothing herein contained shall extend to include or affect any Perfumer carrying on the Trade or Business of selling Perfumery, and preparing and converting Duty-paid Soap into the Soaps now known and sold as Perfumed or Fancy Soaps, so as such Perfumer shall not make use of any Copper or Coppers not exceeding Three, and not of a larger Size than to contain Five hundred Weight of Soap in the whole, except as to any Copper or Coppers erected and in use before the passing of this Act, and which may be allowed by the Commissioners of Excise to be continued in use until any Alteration thereof shall be made, and shall not in preparing the Soap use therewith any greater Portion of Water than shall be necessary to dissolve the same, and shall not add thereto any Grease, Oil, or Ley or Lees, or any other Matter, save and except the essential Oils and usual Ingredients for perfuming, scenting, and colouring Perfumed or Fancy Soap.

Perfumer to make Entry with the Excise.

LII. And be it enacted, That every Perfumer who shall prepare, perfume, or scent any perfumed or scented Soaps shall make Entry in Writing of every Workhouse, Room, or Place, and of every Copper, Boiler, or Pan made use of for keeping and for melting, scenting, or perfuming Soap, by delivering such Entry to the Officer of Excise within whose Survey his Premises shall be situated; and it shall be lawful for any Officer of Excise at all Times between the Hours of Six of the Clock in the Morning and Seven of the Clock in the Evening to enter into any Workhouse, Room, or Place entered or made use of by any such Perfumer, and to survey and examine the same, and all Soap, Materials, and other Things therein, and also to take and carry away any Sample or Samples of Soap, paying for the same, when taken, at the Rate of Sixpence *per* Pound; and every Perfumer who shall make use of any Workhouse, Room, or Place, Copper, Boiler, or Pan, for the Purpose aforesaid, without having made such Entry as aforesaid, shall forfeit One hundred Pounds, and all Soap found therein.

Makers of Candles and Melters of Tallow to make Entry of their Premises, &c. and not to have Alkaline Lees in their Possession.

LIII. And be it enacted, That every Maker of Candles from Tallow or Grease, and every Melter of Tallow, Fat, Kitchen-stuff, or other Grease, not being entered and licensed Makers of Soap, shall make Entry in Writing of every House, Workhouse, Room, and Place, and of every Copper, Boiler, or Pan made use of by such Maker or Melter respectively, for the keeping, melting, or rendering of any Tallow, Fat, Kitchen-stuff, or other Grease, by delivering such Entry to the Officer of Excise within whose Survey his Premises shall be situated; and it shall be lawful for any Officer of Excise to enter into every House, Workhouse, Room, and Place entered and made use of by any such Maker of Candles or Melter, for the melting, rendering, or keeping of Tallow, Fat, Kitchen-stuff, or other Grease, and to inspect and survey and examine all Tallow, Fat, Kitchen-stuff, and other Grease melting or rendering, or melted or rendered, in the Possession of any such Maker or Melter, and to take any

any Sample thereof, or of any Part thereof, not exceeding One Pound for each Sample, paying for the same when taken at the Rate of Two-pence *per* Pound; and every Maker of Candles, or Melter of Tallow, Fat, Kitchen-stuff, or other Grease, not being an entered and licensed Maker of Soap, who shall make use of any House, Workhouse, Room, or Place, Copper, Boiler, or Pan, for melting or rendering of any Tallow, Fat, Kitchen-stuff, or other Grease, without having made such Entry as aforesaid, or who shall have in his Possession any Alkaline Lees or Ley, shall forfeit One hundred Pounds, and all such Lees and Ley found in the Possession of any such Maker or Melter, and all Tallow, Fat, Kitchen-stuff, or other Grease found in any unentered House, Workhouse, Room, or Place, shall be forfeited.

Lees fit for making Soap shall not be manufactured for Sale.

LIV. And be it enacted, That no Person shall make or manufacture for Sale or sell any Lees, Ley or Lye, fit or proper for the making or manufacture of Soap, on pain of forfeiting Fifty Pounds, together with all such Lees, Ley or Lye, and Materials for making the same, found in his Custody or Possession.

Entry to be made with the Officers of Excise of all Soap brought from Ireland into Great Britain, and the Duty paid thereon.

LV. And be it enacted, That the Proprietor or Consignee of any Soap 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 all the Soap belonging or consigned to him on board of such Ship or Vessel, setting forth the Name of the Vessel, the Number and Description of Casks, Chests, Boxes, or Packages, in which such Soap shall be contained, and the Kind of Soap, and the Weight thereof, with the Amount of Duty payable thereon; and such Collector or other Officer shall thereupon examine and weigh, or cause to be examined and weighed, all such Soap, and shall charge the full Amount of Duty thereon, which Amount shall be forthwith paid by the Proprietor or Consignee of such Soap; and if within Twenty-four Hours after the Arrival of any Ship or Vessel in any Port or Place of *Great Britain*, unless a *Sunday*, or a Day kept as an Excise Holiday, shall intervene, due Entry of any Soap on board thereof brought from *Ireland* shall not be made; or if any such Soap shall be removed from the Quay, Wharf, or Place where landed before the full Duties thereon shall be fully paid, all such Soap shall be forfeited, and may be seized by any Officer of Excise or Customs; and every Person who shall remove or cause to be removed, or shall aid or assist or be concerned in removing, any such Soap, before the full Duties thereon shall be duly paid, shall forfeit Two hundred Pounds.

Soap not to be brought from Ireland in Packages of less Size than 224lbs.

LVI. And be it enacted, That no Soap shall be removed or brought from *Ireland* into *Great Britain* otherwise than in a Cask, Chest, Box, or other Package containing not less than Two hundred and twenty-four Pounds Weight Avoirdupois of Hard Soap, or in Barrels, Half Barrels, Firkins, or Half Firkins of Soft Soap, and on which shall be plainly and legibly cut, marked, or branded, in large Letters, the Word "Soap;" and all Soap which shall be found

on board any Ship or Vessel, not being Soap for the Use of the Crew of such Ship or Vessel in the Proportion not exceeding One Pound for each Seaman, or shall be found on shore removing or removed from *Ireland* into *Great Britain* in any less Quantity or otherwise than as aforesaid, or not so marked as aforesaid, shall be forfeited, and may be seized by any Officer of Excise or Customs; and every Person who shall remove or cause to be removed, or aid or assist or be concerned in removing, any such Soap, shall forfeit Two hundred Pounds.

Persons intending to ship Soap on Drawback to give a Packing Notice.

LVII. And be it enacted, That every Person intending to remove to *Ireland* or to export any Soap as Merchandize, or to ship any Soap as Stores, and obtain the Drawback thereon, shall give Twelve Hours Notice of his Intention to pack the same for such Removal, Exportation, or Shipment to the Officer of Excise who shall be appointed by the Commissioners of Excise for that Purpose, specifying in such Notice the Time when (such Time to be only between the Hours of Six of the Clock in the Morning and Five of the Clock in the Afternoon) and Place where such Soap is intended to be packed, and the Kind or Description of Soap, whether Hard or Soft Soap; and such Notice having been given, an Officer of Excise shall attend at the Time and Place specified, and all the Hard Soap intended to be so removed or exported, or shipped, shall be produced to him, and shall be weighed and packed in his Presence, and all Soft Soap intended to be so removed or exported, or shipped, shall be produced to the Officer in the original Barrels, Half Barrels, Firkins, or Half Firkins, with the Tare marked thereon, in which the same was taken account of and charged with Duty, and shall be weighed and examined by such Officer, who may, if he shall think fit, cause any One or more of such Barrels, Half Barrels, Firkins, or Half Firkins, to be emptied out for the better Examination thereof; and all Packages containing any Kind of Soap, Hard or Soft, shall be secured with such Fastenings, and sealed with such Seals or Marks by such Officer in such Manner as the Commissioners of Excise shall direct; and every such Officer shall take an Account of the Kind and Quantities of all such Soap as shall be produced to him and weighed and 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 Shipment; and in weighing any Soap for such Removal, Exportation, or Shipment, the same shall be weighed to the nearest Quarter of a Pound on each Draught, any Fractions below a Quarter of a Pound being disregarded: Provided always, that if the Person giving such Packing Notice shall not begin and proceed to pack up all such Soap at the Time mentioned therein, or within Half an Hour after the Attendance of the Officer in pursuance thereof, such Notice shall be null and void, and a like Notice shall be subsequently delivered before the same or any Part thereof shall be packed.

Proceedings thereupon.

Penalty for placing any heavy Substance with Soap packed for Exporta-

LVIII. And be it enacted, That if any Person shall fraudulently put or place any heavy Substance or Matter other than Soap in any Package containing any Kind of Soap packing or packed, or taken account of for Removal to *Ireland*, or Exportation or Shipment as Stores,

tion, or any other Soap than that produced to the Officer, or for using any Art to deceive the Officer, 200*l.*

Stores, or shall pack in any Package any other Soap, or any Substance or Article other than the Soap produced to the Officer as that to be removed, exported, or shipped, or shall by any Art, Device, or Contrivance prevent, hinder, or deceive any Officer of Excise from or in taking a true Account of the Kind and Weight of the Soap produced, such Person shall forfeit Two hundred Pounds, and every such Package, with the Contents thereof, shall be forfeited.

Penalty for opening Package after being packed, or damaging Fastenings, &c.

LIX. And be it enacted That every Person who, not being an Officer of Excise or Customs, shall open any Package containing any Soap which shall have been packed for Removal to *Ireland*, or Exportation, or to be shipped as Stores, or shall wilfully destroy or deface any Seal of the Officer placed thereon, or damage any of the Fastenings thereof, and every Person who shall wilfully cut out, erase, obliterate, alter, or damage any Figure, Letter, or Mark cut, written, painted, branded, or made on any such Package, or the Number thereof, shall forfeit Two hundred Pounds, and every such Package, with the Contents thereof, shall be forfeited, and may be seized by any Officer of Excise or Customs: Provided always, that it may be lawful to open the Packages of Soap shipped as Stores after the Ship or Vessel shall have sailed on her Voyage.

Any Maker of Soap for whom Soap has been packed for Exportation may give Notice for altering the Directions or Marks on a Change of Destination, or may have the Soap unpacked for Home Consumption.

LX. Provided always, and be it enacted, That if any Maker of Soap by whom any Soap shall have been packed for Removal to *Ireland* or for Exportation shall, before giving Notice for the shipping thereof, require to change the Destination thereof, and in consequence to alter the Direction or any of the Marks thereof, or not having exported such Soap shall require to use the same for Home Consumption, it shall be lawful for such Maker to give Notice thereof to the Officer of Excise who shall have packed such Soap, or to any other Officer of Excise authorized to pack Soap on his Premises, of such Change of Destination or Desire to have the Cask, Chest, Box, or Package containing such Soap opened for Home Consumption; and the Officer of Excise to whom such Notice shall be given shall attend at the Premises of such Maker, and shall there see the Directions and Marks on the Cask, Box, Chest, or Package altered as required, and shall also weigh such Cask, Box, Chest, or Package, or in case of taking out for Home Consumption shall wholly remove the Seals and Fastenings from such Cask, Box, Chest, or Package, and open the same; and in every such Case such Officer shall transmit to the Export Officer of Excise of the Port a Certificate of such Alteration of the Direction or Marks, and also the Weight of the Soap as last ascertained, on which Weight only, if less than that found on packing the Soap, the Drawback shall be allowed, or of such Cask, Box, Chest, or Package having been opened for Home Consumption.

Shipping Notice to be given.

LXI. And be it enacted, That every Person intending to remove to *Ireland*, or to export as Merchandize or ship as Stores, any Soap on Drawback, shall by himself or his Agent give to the Export Officer of Excise, or Officer acting as such at the Port of Shipment, a Notice in Writing of his Intention to ship such Soap 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 or

to Numbers

Numbers thereon, and the Quantity and Description of Soap in each Package, together with the Rate and Amount of the Duty paid and of the Drawback claimed, and the Value for Home Consumption of the whole of the Soap to be shipped, distinguishing the Quantities and Kinds of Soap, whether if Hard Soap or Soft Soap; and such Notice 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 Soap is to be removed or exported, or that the same is to be shipped as Stores; and the Person so intending to remove, export, or ship such Soap shall also, by himself or his Agent, make a Declaration before the Export Officer of Excise, or Officer acting as such as aforesaid, under the Provisions of an Act passed in the Fifth and Sixth Years of His late Majesty's Reign, 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 Suppression of voluntary and extra-judicial Oaths and Affidavits;' and to make other Provisions for the Abolition of unnecessary Oaths*, that such Packages, and the Soap contained therein, are and is 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 of Excise have been charged on such Soap, 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 such Packages, with the Soap therein, shall with all convenient Speed be shipped and removed or exported, or shall be used only as Stores for the Use of the Vessel, (as the Case may be,) and shall not be unpacked in any Port or Harbour of *Great Britain*, nor unloaded, unshipped, or relanded, or put on board any other Ship or Vessel in any Part of *Great Britain* (Shipwreck or other unavoidable Accident excepted); and such Notice having been given and such Declaration made as aforesaid, and such Security having been 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. 5 & 6 W. 4. c. 62.

The Soap to be produced and shipped in the Presence of an Officer of Customs.

LXII. And be it enacted, That all the said Packages, with the Soap 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 thereon, shall deliver to the Exporter or his Agent a Debenture, in such Form and with such Particulars as the Commissioners of Excise shall direct, for the Payment of the Amount

of

of Drawback at the Expiration of One Month from the Time of the sailing of the Ship or Vessel on her Voyage, or at such other Time as the Commissioners of Excise shall direct.

Landing Certificate to be produced of Soap sent to Ireland, Guernsey, or Jersey.

LXIII. And be it enacted, That no Debenture shall be made out for Drawback on any Soap removed to *Ireland*, or exported to the Islands of *Guernsey* or *Jersey*, until a Certificate shall be produced under the Hand of the Collector or Comptroller of the Customs of the Port in *Ireland*, or the Chief Officer of the Customs of *Guernsey* or *Jersey*, certifying that such Soap has been duly landed there.

Packages of Soap for which Notice for Drawback has been given may be examined by the Officers of Excise and Customs, and if found fraudulently varying from Notice to be forfeited with Penalty.

LXIV. And be it enacted, That in every Case where any Notice for shipping Soap on Drawback shall be given it shall be lawful for the Officer of Customs to whom the Packages containing such Soap 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 unpack and examine the Contents; and if the same are found correct such Officer shall, at his own Expence, to be allowed him by the Commissioners of Customs or 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 Packages, 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 payable shall have been claimed, or would, in case such Discovery had not been made, have, on the Removal, Exportation, or Shipment of such Soap, 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 Customs or Excise; and the Person removing, exporting, or shipping the same shall forfeit Treble the Value of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Excise.

Soap shipped as Stores.

LXV. Provided always, and be it enacted, That all Soap to be shipped as Stores on Drawback shall be subject to all the Regulations, Provisions, and Enactments, Fines, Penalties, and Forfeitures, contained in any Act or Acts relating to the Customs in respect of Goods and Commodities shipped as Stores, or Duty-free.

No Drawback on Soap unless worth the Duty;

LXVI. And be it enacted, That no Drawback shall be allowed or payable for or in respect of any Hard Soap, unless the same shall be packed in Bars, or Parts of Bars, or in Cakes perfumed or scented, nor on any Soap, unless the same shall be worth at the least the Duties of Excise for Home Consumption.

nor if exceeding the specific Gravity of 1·22.

LXVII. And be it enacted, That no Drawback shall be allowed or payable on any Hard Soap which shall be of a greater specific Gravity than 1·22.

Penalty on fraudulently packing or shipping or

LXVIII. And be it enacted, That every Person who shall produce to any Officer of Excise or Customs to be packed or taken account of, or shipped for Removal to *Ireland*, or Exportation, or to

be shipped as Stores on Drawback, or who shall pack or ship on Drawback any Soap not entitled to Drawback, or any other Soap, or other Articles, Matters, or Goods, other than the Soap specified and described in the Notice for packing the same, or produced to the Officer to be packed, or who shall fraudulently remove, deposit, or conceal any Soap with Intent unduly to obtain any Drawback, or any greater 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 Soap, or other Articles, Matters, or Goods, shall be forfeited, and may be seized by any Officer of Excise or Customs. concealing or depositing Soap to obtain the Drawback.

LXIX. And be it enacted, That from and after the Commencement of this Act the several Acts following, so far as the same relate to Duties and Drawbacks of Excise on Soap, or contain any Regulations for collecting, managing, or securing, or paying the Duties and Drawbacks on Soap, but no further, shall be and the same are hereby repealed; (that is to say,) 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, Calicoes, 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 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 of 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 Publick;* an Act passed in the Twelfth Year of the Reign of Her Majesty Queen *Anne*, intituled *An Act for laying additional Duties on Sope and Paper, and upon certain Linens, Silks, Callicoes, and Stuffs, and upon Starch, and exported Coals, and upon stampt Vellum, Parchment, and Paper; for raising One million four hundred thousand Pounds by way of Lottery for Her Majesty's Supply; and for Allowances on exporting made Wares of Leather, Sheep Skins and Lamb Skins; and for Distribution of Four thousand Pounds due to the Officers and Seamen for Gun Money; and to adjust the Property of Tickets in former Lotteries; and touching certain Shares of Stock in the Capital of the* South Sea *Company, and for appropriating the Monies granted to Her Majesty;* an Act passed in the First Year of the Reign of His Majesty King *George* the First, intituled *An Act for charging and continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and sixteen; and for compelling several Receivers to finish and clear their Accounts; and for making Duplicates of Exchequer Bills, Lottery Tickets and Orders lost, burnt, or destroyed, and for enlarging the Time for adjusting Claims to certain* Repeal of Acts. 10 Anne, c. 19. 12 Anne, sess. 2. c. 9. 1 G. 1. stat. 2. c. 36.

Benefit Tickets; and for allowing the Charge of executing the Lottery Act for the Service of the Year One thousand seven hundred and ten, and for recovering Monies of several Land Taxes resting in the Hands of Collectors or Constables at Saint Alban's; *and for preventing Frauds in the Duties upon Sope; and for limiting a Time for Persons who have certain Annuities for Life or Lives to demand the Payments thereupon at the Exchequer; and for preventing Frauds in the Duties relating to printed and painted Paper, Calicoes, and other Things therein mentioned;* an Act passed in the Eleventh Year of
11 G. 1. c. 30. the Reign of His said Majesty King *George* the First, intituled *An Act for more effectual preventing Frauds and Abuses in the Publick Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the Curing of Salmon and Cod Fish, in the Year One thousand seven hundred and nineteen, exported from that Part of* Great Britain *called* Scotland; *for enabling the Insurance Companies to plead the General Issue in Actions brought against them, and for securing the Stamp Duties upon Policies of Insurance;* an Act passed in the Fifth Year of the Reign of His Majesty
5 G. 3. c. 43. 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;* an Act passed in the Twelfth Year of the Reign of His said Majesty King *George* the
12 G. 3. c. 46. Third, intituled *An Act for the more effectual preventing of Frauds in the Revenues of Excise, with respect to Tea, Soap, Low Wines, and Spirits;* an Act passed in the Fourteenth Year of the
14 G. 3. c. 73. Reign of His said Majesty King *George* the Third, intituled *An Act to extend so much of an Act passed in the Twelfth Year of the Reign of His present Majesty as relates to Distillers or Makers of Low Wines and Spirits from Corn to every Kind of Distiller, and for the more effectual securing the Revenue of Excise arising from Low Wines and Spirits; and for ascertaining the Allowance to be made to the Manufacturers of Wool and Linen in respect of the Duties on Soap imported and used in the Woollen and Linen Manufactures;* an Act passed in the Seventeenth Year of the Reign
17 G. 3. c. 52. of His said Majesty King *George* the Third, intituled *An Act for better securing the Duties on Sope, and the Duties on Rum of the Sugar Plantations put into Warehouses, and for allowing a Drawback of the Duties on Rum shipped as Stores to be consumed on board Merchants Ships on their Voyages for a limited Time;* an Act passed in the Twenty-fourth Year of the Reign of His said
24 G. 3. sess. 2. c. 48. Majesty *George* the Third, intituled *An Act for better securing the Duties on Starch and Sope;* an Act passed in the Twenty-sixth Year of the Reign of His said Majesty *George* the Third, intituled
26 G. 3. c. 77. *An Act to limit a Time for the Repayment of the Duties on Male Servants and Carriages by the Commissioners of Excise, and also on Horses, Waggons, Wains and Carts by the Commissioners of Stamps, and for the Amendment of several Laws relating to the Duties under the Management of the Commissioners of Excise;* an Act passed in the Twenty-seventh Year of the Reign of His said
27 G. 3. c. 31. Majesty King *George* the Third, intituled *An Act for making Allowances*

ances to the Dealers in Foreign Wines for the Stock of certain Foreign Wines in their Possession at a certain Time, upon which the Duties on Importation have been paid, and for amending several Laws relative to the Revenue of Excise; an Act passed in the Twenty-eighth Year of the Reign of His said Majesty King *George* the Third, intituled *An Act for repealing the Duties on Buck or Deer Skins, undressed Buck or Deer Skins, Indian half-dressed and Elk Skins undressed imported, and on Hides and Skins dressed in Oil in this Kingdom, and for granting other Duties in lieu thereof; for laying a Duty on Stuffs painted, stained, or dyed in* Great Britain, *allowing Deer and other Skins, the Produce of* Florida, *to be sold by Auction free from the Duty charged on such Sales; for amending several Laws relative to the Revenue of Excise, and to prevent the Sale of Sweets for Consumption in the Houses of Retailers thereof who shall not have Licences to sell Beer or Ale;* an Act passed in the Thirty-second Year of the Reign of His said Majesty King *George* the Third, intituled *An Act for the more effectual Prevention of Frauds in the Revenue of Excise with respect to the manufacturing of Soap;* an Act passed in the Forty-seventh Year of the Reign of His said Majesty King *George* the Third, intituled *An Act to amend several Laws of Excise in* Great Britain *relating to the Duties on Salt, Soap, Paper, Coffee, Cocoa Nuts, Spirits, and Glass, and for restoring Seizures in certain Cases;* an Act passed in the Fifty-ninth Year of the Reign of His said Majesty King *George* the Third, intituled *An Act for the Prevention of Frauds in the Duties on Soap; for preserving the Books or Papers called Specimens left by the Officers of Excise on the Premises of Traders, and for requiring more speedy Payment of the Excise Duties on Printed Calicoes;* 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,* except so much of the said Act as grants and allows the Allowances on Soap used, employed, or consumed in Manufactures, and as enacts that no such Allowances shall be claimed by, or be paid or payable to any Servant or Workman, or Person other than the Owner, or One of the Part Owners, or the Foreman of the Manufactory or Business in which the Soap in respect of which such Allowance shall be claimed shall have been used or consumed; an Act passed in the Third Year of the Reign of Her present Majesty, intituled *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.*

28 G. 3. c. 37.

32 G. 3. c. 21.

47 G. 3. sess. 2. c. 30.

59 G. 3. c. 90.

3 & 4 W. 4. c. 16. (except s. 9.)

2 & 3 Vict. c. 63.

Recovery of Arrears of Duties and Penalties.

LXX. Provided always, and be it enacted, That all Duties on Soap charged and Arrears of Duties incurred before the Commencement of this Act, under the said recited Acts hereby repealed, or any of them, and any Drawbacks or Allowances due or owing or payable, and all Penalties, Fines, and Forfeitures incurred under the said recited Acts, or any of them, before the Commencement of this Act, may be recovered, demanded, and paid, sued for, enforced, and recovered and condemned as if the said Acts were not repealed.

LXXI. Pro-

This Act not to affect the Allowances of Duty on Soap used in Manufactures.

LXXI. Provided always, and be it enacted, That nothing in this Act contained shall repeal or affect, or be deemed or construed to repeal or affect, the Allowances of the Duties of Excise by the said Act passed in the Third Year of the Reign of His said late Majesty King *William* the Fourth, to repeal the Duties, Allowances, and Drawbacks of Excise on Soap, and to grant other Duties, Allowances, and Drawbacks in lieu thereof, granted and allowed until the End of the Session of Parliament next after the Thirty-first Day of *May* One thousand eight hundred and thirty-five, on all Soap used, employed, and consumed in *Great Britain* in the making of any Cloths, Serges, Kerseys, Baize, Stockings, or other Manufacture of Sheep or Lambs Wool only, or Manufactures whereof the greatest Part of the Value of the Materials shall be Wool, or in the finishing of the said Manufactures, or preparing the Wool for the same, or in whitening of new Linen in the Piece for Sale, or in preparing and finishing any Manufactures from Flax or Cotton for Sale, or in the Process of throwing, printing, or dying of Silks, and further continued by an Act passed in the Fifth and Sixth Years of His said late Majesty's Reign, and further continued, except the Allowance for whitening of new Linen in the Piece for Sale, by an Act passed in the Second and Third Years of the Reign of Her present Majesty, until the End of the Session of Parliament next after the Thirty-first Day of *May* One thousand eight hundred and forty-one, or the Regulations and Provisions for claiming and paying the said Allowances, but the same shall continue in the same Manner as if this Act had not been passed.

The additional Duty of 5*l.* per Cent. charged under 3 & 4 Vict. c. 17., to attach on the Duties on Soap under this Act.

LXXII. And be it enacted, That the additional Duty or Charge of Five Pounds *per Centum* upon the Produce and Amount of the several Duties and Revenues of Excise imposed, and the additional Drawbacks and Allowances granted by an Act passed in this present Session of Parliament, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes,* shall extend to and attach upon the Produce and Amount of the Duties, Drawbacks, and Allowances on Soap to be raised, levied, collected, and paid by and under the Provisions of this Act.

Commencement of Act.

LXXIII. And be it enacted, That this Act shall commence and take effect on the Twenty-seventh Day of *July* One thousand eight hundred and forty.

Act may be amended this Session.

LXXIV. 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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