CAP. CII.

An Act to repeal the Excise Duties on Flint Glass, and to impose other Duties in lieu thereof; and to amend the Laws relating to Glass. [10th *August* 1832.]

'WHEREAS by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal the Excise Duties and Drawbacks on Flint Glass in* Great Britain, *and to impose other Duties and another Drawback in lieu thereof, throughout the United Kingdom; and to continue the Jurisdiction and Powers for recovering Penalties under Customs and Excise Laws in* Ireland *until further Provision can be made*, a Duty of Twelve Pounds Ten Shillings was imposed for and upon every One thousand Pounds Weight Avoirdupois, and so in proportion for any greater or less Quantity, of the fluxed Materials or Metal or other Preparations whatever that should be made in *Great Britain* or *Ireland* for the Purpose of making Flint Glass or Phial Glass, and it was by the said Act amongst other things enacted, that at the End of every Round or Period of Six Weeks an Account should be taken and made out by the Supervisor, Surveyor, or Officer of the District or Place in which the Glasshouse of any Maker or Makers of Flint Glass shall be situate, of the whole Quantity of Flint Glass for or in respect of which such Maker or Makers of Glass as aforesaid shall have been charged with Duty upon the fluxed Materials or Metal or other Preparations from which such Glass as aforesaid shall have been made, after Deduction of the gauged Weight of all fluxed Materials, Metal, or other Preparations taken account of by the Officer and laded out of the Pot according to the Provisions of this Act, and of the whole Weight of manufactured Flint Glass and Flint Glass Wares weighed or which shall have been made by such Maker or Makers of Glass as aforesaid within such Round or Period of Six Weeks as aforesaid; and if upon such Account being taken and made out as aforesaid the Weight of such manufactured Glass and Glass Wares as aforesaid shall exceed the Quantity of such Glass as aforesaid with which such Maker or Makers of Glass as aforesaid shall have been so charged with Duty, after such Deduction as aforesaid, by any Quantity greater than the Quantity of Fifty *per Centum* of or upon the whole Quantity of such Glass as last aforesaid, every such Maker or Makers of Glass as aforesaid shall be charged with and pay the Sum of Sixpence *per* Pound upon each and every Pound Weight of such Excess, over and above any Duty which such Maker or Makers of Glass as aforesaid shall have paid or may have been charged with upon the fluxed Materials or Metal or other Preparations from which such Glass as aforesaid shall have been made: And whereas it has been found that the said Proportion of Fifty *per Centum* of manufactured Glass and Glass Wares thereby required to be produced from the fluxed Materials or Metal is a greater Quantity than can be advantageously produced, and it is therefore expedient to repeal the said Duty of Twelve Pounds Ten Shillings on every One thousand Pounds Weight of the fluxed Materials or Metal, 6 G. 4. c. 117.

'and to impose another Rate of Duty in lieu thereof, and to alter 'and amend the said Act: And whereas it is also necessary to 'alter and amend the Laws for collecting the Duties on Plate 'Glass, and on Crown and *German* Sheet Glass:' Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said Duty of Twelve Pounds Ten Shillings on every One thousand Pounds Weight of the fluxed Materials or Metal or other Preparations made for the Purpose of making Flint or Phial Glass, and so much of the said Act as is herein-before recited, shall be and the same is hereby repealed, save and except as to any Arrear of Duty which may be due and owing or which may be charged or incurred before the Commencement of this Act.

The Duty of 12*l.* 10*s.* on every 1,000 lbs. Weight of Materials, and Sec. 9. of the Act 6 G. 4. c. 117., repealed.

II. And be it further enacted, That in lieu of the Duty by this Act repealed there shall be raised, levied, collected, and paid throughout the United Kingdom the Rates and Duties of Excise herein-after mentioned; (that is to say,) for and upon every One hundred Pounds Weight Avoirdupois, and so in proportion for any greater or less Quantity of the fluxed Materials or Metal or other Preparations whatever, by what Name soever the same are or may be called or known, that shall be made in *Great Britain* or *Ireland* for the Purpose of making Flint Glass, the Sum of Twenty Shillings; such Duties to be charged on the gross Gauge of such fluxed Materials or Metal or other Preparation in the Pot, of which fluxed Materials or Metal or other Preparations, Three thousand two hundred being taken as the Specific Gravity, Eleven shall be the Circular Divisor for finding the Contents of each Pot in Pounds Weight Avoirdupois, without any Deduction, Abatement, or Allowance whatsoever.

In lieu of the Duty repealed a Duty of 20*s.* on every 100 lbs. Weight of Materials imposed.

III. And be it further enacted, That the Duties by this Act imposed and granted shall and may be levied, raised, collected, answered, paid, recovered, adjudged, mitigated, and allowed in such and the like Manner, and in and by any or either of the general or special Means, Ways, or Methods, by which the former Duties of Excise upon Goods, Wares, or Commodities of the same Sorts or Kinds were or might be levied, raised, collected, answered, paid, recovered, adjudged, mitigated, and allowed, except as far as the same are altered or repealed by this Act; and that all and every Act and Acts of Parliament relating to the Duties of Excise, and every Fine, Pain, Penalty, or Forfeiture of any Kind whatsoever, for any Offence against or in breach of any Act or Acts for securing the Duties of Excise or any of them, or for the Regulation or Improvement thereof, in force immediately before the Commencement of this Act, and the several Clauses, Powers, and Directions therein contained, shall and the same respectively are hereby directed and declared to extend to, and shall be applied, practised, and put in execution for and in respect of the Duties of Excise by this Act imposed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every of the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures were particularly repeated in and re-enacted by this Act.

Duties to be raised under the same Powers as the Duty repealed.

IV. And

IV. And be it further enacted, That at the End of every Round or Period of Six Weeks an Account shall be taken and made out, by the Supervisor, Surveyor, or Officer of the District or Place in which the Glasshouse of any Maker or Makers of Flint Glass shall be situate, of the whole Quantity of Flint Glass for or in respect of which such Maker or Makers of Glass as aforesaid shall have been charged with Duty upon the fluxed Materials or Metal or other Preparations from which such Glass as aforesaid shall have been made, after Deduction of the gauged Weight of all fluxed Materials, Metal, or other Preparations taken account of by the Officer and laded out of the Pot according to the Provisions of the said recited Act and this Act, and of the whole Weight of manufactured Flint Glass and Flint Glass Wares weighed or which shall have been made by such Maker or Makers of Glass as aforesaid within such Round or Period of Six Weeks as aforesaid; and if upon such Account being taken and made out as aforesaid the Weight of such manufactured Glass and Glass Wares as aforesaid shall exceed the Quantity of such Glass as aforesaid with which such Maker or Makers of Glass as aforesaid shall have been so charged with Duty, after such Deduction as aforesaid, by any Quantity greater than the Quantity of Forty *per Centum* of or upon the whole Quantity of such Glass as last aforesaid, every such Maker or Makers of Glass as aforesaid shall be charged with and pay the Sum of Sixpence *per* Pound upon each and every Pound Weight of such Excess over and above any Duty which such Maker or Makers of Glass as aforesaid shall have paid or may have been charged with upon the fluxed Materials or Metal or other Preparations from which such Glass as aforesaid shall have been made.

Officer to make out an Account, at the End of each Round or Period of Six Weeks, of the whole Quantity of Glass charged with Duty, and the whole Weight of Glass weighed within such Period; to charge 6*d.* per lb. additional on all Excess above 40 per Cent.

V. Provided always, and be it further enacted, That when any manufactured Flint Glass and Glass Wares are produced to be weighed, it shall be lawful for the Maker of such Glass and Glass Wares to select and declare any Part of such Glass or Glass Wares as imperfect or broken, or not properly manufactured, and to desire the same not to be weighed; and thereupon all such Glass and Glass Wares which shall be so selected and declared shall be forthwith broken to Pieces in the Presence of or by the Officer of Excise who shall be in attendance, and rendered unfit for Use as manufactured Glass or Glass Wares, and after being so broken and rendered unfit for Use shall be put aside, without being weighed; and such Officer shall thereupon proceed to weigh and take an Account of all the Remainder of the Flint Glass and Glass Wares which shall be produced to him; and if any Maker of Flint Glass shall hinder or obstruct, or cause or suffer to be hindered or obstructed, any Officer of Excise in breaking or causing to be broken to Pieces any Flint Glass or Flint Glass Wares selected or declared to be imperfect, broken, or not properly manufactured, he shall forfeit One hundred Pounds.

When any Flint Glass is to be weighed, the Maker may select and declare any Part to be imperfect, and desire it not to be weighed; and Goods so selected to be broken to Pieces without being weighed, and the Officer to weigh the Remainder.

VI. And be it further enacted, That whenever any Officer shall attend to weigh any Flint Glass or Flint Glass Wares, such Officer shall, before opening the Door of the Weighing Room, securely lock or fasten the outer Door of the Re-weighing Room, and shall continue the same so locked or fastened during the whole Time that such Officer shall be engaged in weighing in the Weighing Room, and

Door of the weighing Room to be kept locked whilst the Officer is engaged in weighing.

All Glass to be kept in the Re-weighing Room Four Hours, unless sooner re-weighed, and as soon as re-weighed, or at the Expiration of the Four Hours, to be immediately removed.

and until all the Glass which shall have been weighed shall be removed into the Re-weighing Room; and all Glass, after being weighed, shall be deposited and remain in the Re-weighing Room for the Space of Four Hours after being weighed, unless sooner re-weighed by the Surveyor or Supervisor; and as soon as re-weighed by the Surveyor or Supervisor, or at the Expiration of such Four Hours, all such Glass as aforesaid shall be forthwith removed from the Re-weighing Room; and every Maker of Flint Glass who shall prevent or hinder, or cause or suffer to be prevented or hindered, any Officer of Excise from securely locking or fastening the Door of the Re-weighing Room, or who shall open such Door after the same shall have been locked or fastened, and during the Time that any Officer shall be engaged in the weighing of Glass, or who shall remove any Glass from out of the Re-weighing Room before the End of Four Hours, unless sooner re-weighed by the Surveyor or Supervisor, or who shall not, immediately after any Glass having been re-weighed by the Surveyor or Supervisor, or at the End of Four Hours after the same shall have been deposited in the Re-weighing Room, remove all such Glass from and out of such Re-weighing Room, shall forfeit Two hundred Pounds.

Repeal of 6 G. 4. c. 117. s. 8.

VII. And be it further enacted, That so much of the said recited Act as enacts, "that from and after the Fifth Day of *July* One thousand eight hundred and twenty-five all and every Maker or Makers of Flint Glass shall, and he, she, or they is and are hereby required, at or before the Hour of Six o'Clock in the Evening of *Saturday* in each and every Week, to work out in Wares, or to cause and procure to be worked out in Wares, the whole of the Materials, Metal, or other Preparations which at any Time during that Week shall have been fluxed or melted in any Pot or Pots to him, her, or them belonging, for the Purpose of making Flint Glass; or, upon a Notice for that Purpose given by such Maker or Makers of Glass to the proper Officer of Excise Six Hours before he, she, or they shall commence to lade out any Part of such Metal, to lade out, in the Presence of the Supervisor or Officer attending upon such Notice for that Purpose, the whole of such Materials, Metal, or other Preparations as aforesaid which may remain in such Pot after such Maker or Makers shall have ceased to work out any Wares therefrom; and the gauged Weight of such laded fluxed Materials, Metal, or Preparations, as taken by the Supervisor or Officer in the Pot, shall be deducted from the Weight of Glass for or in respect of which such Maker or Makers shall at that Time be chargeable with Duty upon the Gauge thereof taken in the Pot according to the Provisions of this Act; and if any such Maker or Makers of Glass as aforesaid shall neglect or refuse so to do, he, she, or they shall for every such Pot in respect of which he, she, or they shall commit or make such Neglect or Refusal forfeit the Sum of Two hundred Pounds," shall be and the same is hereby repealed.

The whole of the Flint Glass fluxed in each Week to be worked or laded out by Six

VIII. And be it further enacted, That every Maker of Flint Glass shall and he is hereby required, at or before the Hour of Six o'Clock in the Evening of *Saturday* in each and every Week, to work out into Wares, or to cause and procure to be worked out into Wares, the whole of the Materials, Metal, or other Preparations

parations which at any Time during that Week shall have been fluxed or melted in any Pot or Pots to him belonging, for the Purpose of making Flint Glass; or, in case of such Maker of Flint Glass not being able to work out the whole of such Materials, Metal, or Preparations into Wares by the Time aforesaid, it shall be lawful for such Maker, upon a Notice given by him to the proper Officer of Excise Six Hours before commencing to lade out any Part of such Metal, to lade out into Water, before the said Hour of Six o'Clock in the Evening of *Saturday*, in the Presence of the Supervisor or Officer, who shall attend upon such Notice for that Purpose, the whole of such Materials, Metal, or other Preparations as may remain in any Pot or Pots after such Maker shall have ceased to work out any Wares therefrom; and the gauged Weight of such laded fluxed Materials, Metal, or other Preparations, as taken by the Supervisor or Officer in the Pot, shall be deducted from the Weight of Glass for or in respect of which such Maker shall at that Time be chargeable with Duty upon the Gauge thereof taken in the Pot according to the Provisions of the said recited Act; and every Maker of Flint Glass who shall neglect or refuse to work out all such Materials, Metal, or other Preparations into Wares, or to lade out into Water the same, on such Notice as aforesaid, before the Hour of Six o'Clock in the Evening of *Saturday*, or who shall lade out any Materials, Metal, or Preparations without having given such Notice as aforesaid, or without the Presence of the Supervisor or Officer, shall forfeit Two hundred Pounds: Provided always, that no Deduction or Allowance shall be made or granted by any Officer of Excise for or in respect of any Materials, Metal, or Preparations laded out at any other Time than at the Conclusion of the Journey or Week's Making, except in the Case of Pots cracking or breaking, provided for by the said recited Act.

o'Clock on Saturday Evening.

No Allowance to be granted on any lading out, except at the End of the Journey, unless in the Case of Pots breaking.

IX. 'And whereas Doubts have been entertained whether Pots 'charged as Overtakers under the Provisions of the said recited 'Act, during any Journey or Making of Flint Glass, are required 'to be opened at one and the same Time as the Pots charged at 'the Commencement of the same Journey or Making, or whether 'all such Pots only as may be charged as Overtakers are required 'to be opened together at one and the same Time;' be it further enacted, That all such Pots as may be charged as Overtakers during any Journey or Making of Flint Glass shall be opened at one and the same Time, in the same Manner as the other Pots of the same Journey or Making are required to be opened at one and the same Time.

Overtakers to be opened together, as the Pots charged at Commencement of the Journey are directed to be opened at one and the same Time.

X. And be it further enacted, That so much of the said recited Act as provides and enacts, "that if the fluxed Materials, Metal, or other Preparations contained in any such Pot or Pots of which such Notice shall be given as aforesaid be coloured Glass, and incapable of being used for White Glass, or otherwise than as Blue, Green, or other coloured Glass, it shall be lawful for any such Maker or Makers, on giving Six Hours Notice thereof, and of such his, her, or their Intention, to the surveying Officer of Excise, specifying therein the particular Pot or Pots, to lade out, in the Presence of the Supervisor or surveying Officer, all such fluxed Materials, Metal, or other Preparations as shall be therein, into

Sec. 16. of 6 G. 4. c. 117. repealed.

into Water, and thereupon to make such Alteration in such Materials, Metal, or other Preparations as he, she, or they may think fit, for deepening or improving the Colour thereof aforesaid, and forthwith to recharge such Pot or Pots with such Materials, Metal, or other Preparations, for the making of such coloured Glass as aforesaid only; and every such Pot or Pots so recharged shall be deemed and shall be subject to the same Regulations as are herein-before provided with respect to such Pots as are commonly called Overtakers; and that when such Pot or Pots shall be again unstopped, Duty shall be charged upon the gauged Weight of all the fluxed Materials or other Preparations contained therein; and every such Maker or Makers shall be liable to pay the Duty so charged as last aforesaid, the gauged Weight of the fluxed Materials, Metal, or other Preparations so laded out as aforesaid being deducted as aforesaid, any thing herein contained to the contrary notwithstanding," shall be and the same is hereby repealed.

Within Sixteen Hours after charging any Pot the Materials may, on Notice, be laded out into Water, in order to improve them, and be returned into the Pot.

XI. And be it further enacted, That it shall be lawful for any Maker of Flint Glass, within Sixteen Hours after filling or commencing to charge any Pot, but not after, on giving Six Hours Notice of his Intention to the surveying Officer of Excise, specifying therein the particular Pot or Pots, to lade out into Water, in the Presence of the Supervisor or surveying Officer, all such fluxed Materials, Metal, or other Preparations as shall be in such Pot, whether such Materials, Metal, or Preparations be for coloured Glass or white Glass, and thereupon to make such Alteration in such Materials, Metal, or other Preparations as he may think fit, for improving the same, or for deepening or improving the Colour thereof, and forthwith to recharge such Pot with such Materials, Metal, or other Preparations for the making of such Glass; and every such Pot so recharged shall be deemed and shall be subject to the same Regulations as are herein-before provided with respect to such Pots as are commonly called Overtakers; and that when such Pot shall be again unstopped Duty shall be charged upon the gauged Weight of all the fluxed Materials, Metal, or other Preparations contained therein; and every such Maker or Makers shall be liable to pay the Duty so charged as last aforesaid, the gauged Weight of all the fluxed Materials, Metal, or other Preparations so laded out as aforesaid being deducted; any thing in the said Act or this Act contained to the contrary notwithstanding.

Inside of every Lear to be covered with Plaster or Cement.

XII. And be it further enacted, That every Maker of Flint Glass shall cause the Inside of every Lear used by him for annealing Flint Glass to be covered with Cement or Plaster, to the Satisfaction of the Supervisor of Excise, and shall keep the same so covered, and shall, whenever thereto required by Notice in Writing from the Supervisor of Excise of the District, or any superior Officer, cause such Cement or Plaster to be renewed; and every Maker of Flint Glass who shall neglect to cause the Inside of any Lear to be so covered with Cement or Plaster, or who shall neglect, for the Space of Fourteen Days after being required by any such Notice as aforesaid, to renew the same, shall forfeit One hundred Pounds.

Regulations in 6 G. 4. c. 117. as to unan-

XIII. And be it further enacted, That so much of the said recited Act as enacts, "that from and after the Fifth Day of *July* One

One thousand eight hundred and twenty-five no Maker or Makers of Flint Glass shall incur the Penalty of Two hundred Pounds under an Act passed in the Fifty-first Year of the Reign of His Majesty King *George* the Third, by reason of his, her, or their not pulling, placing, or depositing in One or more of such Lears, for the Purpose of annealing the same, or for not annealing therein all the Flint Glass which shall from Time to Time be by him, her, or them made or manufactured, but that it shall and may be lawful for any Maker or Makers of Flint Glass to make or manufacture Flint Glass which shall not be so put, placed, or deposited as aforesaid in any Lear or Lears, or to be annealed therein as aforesaid, upon such Maker or Makers of Glass as aforesaid giving Six Hours Notice in Writing to the Officer or Officers of Excise under whose Survey he, she, or they shall then be, of his, her, or their Intention so to do, specifying in such Notice the Number and particular Pot or Pots from which he, she, or they intends or intend to make or manufacture such Flint Glass, and the particular Kinds of Wares to be made therefrom: Provided always, that if such Maker or Makers of Flint Glass as aforesaid shall neglect or omit to give such Notice as in that Behalf aforesaid, nothing herein contained shall in anywise extend or be deemed or construed to extend to prevent such Maker or Makers of Glass as aforesaid from incurring such Penalty as above mentioned," together with all Provisions of the said recited Act permitting or regulating the Manufacture of Flint Glass not required to be annealed, without the same being put, placed, or deposited in a Lear," shall be and the same is and are hereby repealed; and that from and after the Commencement of this Act all Flint Glass and Flint Glass Wares which shall be manufactured by any Maker of Flint Glass shall be put, placed, and deposited in a Lear in manner required by the said recited Act of the Fifty-first Year of His said Majesty's Reign, on pain of forfeiting the Penalty thereby incurred.

Annealed Goods, repealed, and all Flint Glass to be put into the Lear.

XIV. 'And whereas by an Act passed in the Thirty-fourth 'Year of the Reign of His Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain additional 'Duties on Glass imported into or made in* Great Britain, the 'following Allowances in all Pots containing more than One Hundred Weight, used for the making of Blown Plate Glass or Cast 'Plate Glass, are directed to be made to the Makers of Plate 'Glass; that is to say, One Third Part of the Metal or other 'Materials contained therein and of Four Inches at the Bottom of 'every such Pot used for the making of Blown Plate Glass, and 'One Half of the Metal or other Materials contained therein and 'Four Inches at the Bottom of every Pot used for the making of 'Cast Plate Glass: And whereas the said Allowances were granted 'on Pots which were fixed, and not moveable, from whence the 'Metal was laded into Cisterns or other Vessels before casting; but 'where moveable Pots are used the said Allowance of Four Inches 'at the Bottom is not required, but Two Inches are sufficient;' be it therefore enacted, That in lieu of the said Allowance of Four Inches the Officers of Excise shall allow Two Inches only in the Bottom of each such Pot as shall be used in the making of Blown or Cast Plate Glass as the Founding Pot, and be brought direct from

Where moveable Pots are used in casting Plate Glass, an Allowance of Two Inches only to be made.

from the Furnace to the Casting Table, and there emptied of the Metal or Materials therein contained, without such Metal or Materials being laded or removed out into any Cistern or other Vessel; which said Allowance of Two Inches shall be as full Compensation as the Allowance of Four Inches is by the said Act declared to be: Provided always, that nothing herein contained shall be deemed to alter the said Allowance of Four Inches in Pots not moveable, and from whence the Metal or Materials are laded or removed into Cisterns or other Vessels before being cast or blown.

Notice to be given to Officer of Excise before closing up any annealing Arch.

XV. And be it further enacted, That before any Maker of Spread Window Glass or Crown Glass shall begin to close or stop up any annealing Arch or Oven containing any Spread Window Glass or Crown Glass, he shall deliver to the proper Officer of Excise a Declaration in Writing, specifying the true Number of Tables of Spread Window Glass or Crown Glass respectively put or deposited and contained in each and every such annealing Arch respectively, and also the true Number of Inches in Length occupied by such Tables of Glass from the Back or Bottom of each such Arch to the First or Front Table of Glass, and the true Number of Inches unoccupied between such First or Front Table and the Grating at the Mouth of the Arch; and if either the Number of Tables specified in such Declaration shall be greater or less than at and after the Rate of Five *per Cent.* on the Number of Tables put or deposited or found in any such annealing Arch, or if the Number of Inches specified in any such Declaration as occupied by Tables of Glass, or unoccupied in any such annealing Arch, shall be found to vary in a greater or lesser Proportion than at and after the Rate of Five *per Cent.* from the Number of Inches ascertained on any Measurement of any such annealing Arch by any Officer of Excise, such Maker shall forfeit Fifty Pounds; and if any such Maker shall neglect or refuse to deliver such Declaration as aforesaid, or if any such Variation in the Number of Tables as aforesaid, and also at the same Time any such Variation in the Number of Inches, shall be found or discovered, such Maker shall forfeit the Sum of Two hundred Pounds.

Commissioners of Excise may allow Two Mouths or Entrances to Arches for annealing German Sheet Glass.

XVI. And be it further enacted, That it shall be lawful for the Commissioners of Excise to permit and allow any annealing Arch or Oven intended to be used for annealing *German* Sheet Glass to be made and constructed with Two Mouths or Entrances to the same, provided such annealing Arch be constructed, built, and made in other respects in conformity with the Directions and Regulations of the said recited Act of the Forty-ninth Year of the Reign of His said Majesty King *George* the Third, and that each said Mouth or Entrance be secured in manner required and under the Penalties imposed by the same Act.

Window Glass, Crown Glass, and German Sheet Glass may be coloured without being deemed Flint Glass.

XVII. And be it further enacted, That it shall be lawful for any Maker of Spread Window Glass, Crown Glass, or *German* Sheet Glass to colour any such Glass manufactured by him without the same being deemed to be Flint Glass, any thing in an Act passed in the Fifty-first Year of the Reign of His Majesty King *George* the Third, intituled *An Act for repealing the Duty on the Materials used in making Flint and Phial Glass, and for granting, until the First Day of* August *One thousand eight hundred and twelve,*

twelve, other Duties in lieu thereof, and for continuing and amending an Act passed in the Forty-ninth Year of His Majesty's Reign, intituled, 'An Act for repealing the Duties on the Materials used 'in making Spread Window Glass, and for granting other Duties 'in lieu thereof, and for the better Collection of the said Duties,' to the contrary notwithstanding.

Penalty on removing Glass to evade the Duties.

XVIII. And be it further enacted, That every Maker of Flint Glass, or of Spread Window Glass, or Crown Glass, or *German* Sheet Glass, who shall fraudulently hide or conceal, or cause to be hidden or concealed, or who shall fraudulently remove or deposit, or cause to be removed or deposited, any Flint Glass, or Spread Window Glass, or Crown Glass, or *German* Sheet Glass, or Plate Glass, with Intent to evade the Duties payable thereon, or any Part of such Duties, shall, over and above every other Penalty to which he may thereby become subject, forfeit Five hundred Pounds.

Commencement of the Act.

XIX. And be it further enacted, That this Act shall commence and take effect on the Eleventh Day of *October* One thousand eight hundred and thirty-two.

Act may be altered this Session.

XX. And be it further enacted, That this Act may be amended, altered, repealed, or varied by any Act to be passed in this present Session of Parliament.

CAP. CIII.

An Act to provide for the Examination and Audit of the Customs and Excise Revenues in *Scotland.*

[11th *August* 1832.]

'WHEREAS by an Act passed in the Sixth Year of the 'Reign of Her Majesty Queen *Anne*, intituled *An Act for* 6 Ann. c. 26. 'settling and establishing a Court of Exchequer in the North Part of 'Great Britain *called* Scotland, all Accounts relating to the Revenues and Duties of Customs and Excise, anyways appertaining 'or which thereafter should appertain to the Queen's Majesty, 'Her Heirs or Successors, within *Scotland*, and all Accounts concerning Forfeitures and Penalties which had been incurred, or 'should or might be incurred or become anyways due and payable, in *Scotland*, by force or virtue of any Law or Statute 'touching or relating to the Customs or Excise, are placed within 'the Jurisdictions and Authority of the Court of Exchequer in '*Scotland*, and are by that Act annexed to the said Court: And 'whereas it is by the said Act (amongst other things) enacted, that 'all and every such Person and Persons as is or are or shall be 'appointed under the aforesaid Seal which by the Articles of 'Union is appointed to be kept in *Scotland* to be the Auditor or 'Auditors of the said Revenues of Customs or Excise, or other 'Crown Revenues or Duties whatsoever in *Scotland*, or any Part 'thereof, shall take the same or like Oath, *mutatis mutandis*, for the 'due Execution of his or their Office or Offices, before the Barons 'of the said Court of Exchequer in *Scotland*, as any Auditor of 'any of the Crown Revenues in *England* hath or have used or 'ought to take; and such Auditor or Auditors shall have the taking 'and making up all the said Accounts, which being sworn to by 'the respective Accountants as to the Truth thereof, and allowed

'and