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An Act to repeal the Duties, Allowances, and Drawbacks of Excise on Soap, and to grant other Duties, Allowances, and Drawbacks in lieu thereof. [10th *June* 1833.]

WHEREAS it is expedient that the Duties, Allowances, and Drawbacks now payable in respect of all Soap made in *Great Britain*, and of Soap brought from *Ireland* into *Great Britain*, should be repealed, and that other Duties should be imposed and other Drawbacks granted in lieu thereof: Be it therefore enacted by the King's most Excellent Majesty, by and with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 from and after the Thirty-first Day of *May* One thousand eight hundred and thirty-three all and singular the Duties and Allowances of Excise now payable on Soap made in *Great Britain*, and on Soap brought from *Ireland* into *Great Britain*, except as such Duties are herein-after continued on Soap brought from *Ireland*, and all Drawbacks of Excise on Soap exported to Foreign Parts, or removed from *Great Britain* into *Ireland*, shall cease and determine and be no longer paid or payable: Provided always, that any of the said Duties which may have been charged on or before the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, and any Arrear thereof, and all Allowances on any Soap which shall have been used, employed, or consumed on or before the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, in

Duties and Allowances of Excise on Soap made in Great Britain or brought from Ireland to cease, except as herein-after continued.

Proviso for Recovery of Duties, &c. charged before 31st May.

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in *Great Britain*, in the making of any Cloths, Serges, Kerseys, Baize, Stockings, or other Manufactures of Sheep's 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 the 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 dyeing of Silk, and the Payment of any Drawback which shall be payable in respect of the Exportation or Removal of any Soap on or before the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, shall and may be sued for, levied, recovered, and paid as if the said Duties, Allowances, and Drawbacks had not been repealed.

Duties to be levied, and Drawbacks to be allowed, after the 31st of May.

II. And be it further enacted, That from and after the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, in lieu and instead of the Duties by this Act repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Rates and Duties of Excise herein-after mentioned; (that is to say,) for every Pound Weight Avoirdupois of all Hard Soap which shall be made in *Great Britain*, to be paid by the Maker thereof, a Duty of One Penny Halfpenny; for every Pound Weight Avoirdupois of all Hard Soap which shall be brought from *Ireland* into *Great Britain*, to be paid by the Importer thereof, a Duty of One Penny Halfpenny; for every Pound Weight of all Soft Soap which shall be made in *Great Britain*, or which shall be brought from *Ireland* into *Great Britain*, to be paid by the Maker or Importer thereof respectively, a Duty of One Penny; and that from and after the said Thirty-first Day of *May* One thousand eight hundred and thirty-three there shall be granted and paid, for every Pound Weight of all Hard Soap for which the Duty in respect thereof shall have been paid, and which shall be exported as Merchandize from *Great Britain* to Foreign Parts, or which shall be shipped as Stores of any Vessel entitled to ship Goods as Stores Duty-free, or which shall be removed from *Great Britain* into *Ireland*, a Drawback of One Penny Halfpenny; for every Pound Weight of all Soft Soap which shall be so exported, shipped, or removed, a Drawback of One Penny; and that from and after the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, and until the End of the Session of Parliament next after the Thirty-first Day of *May* One thousand eight hundred and thirty-five, there shall be granted and allowed, on all Soap used, employed, or consumed in *Great Britain* in the making of any Cloths, Serges, Kerseys, Baize, Stockings, or other Manufactures 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 the 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 dyeing of Silks, One Half of the respective Allowances payable on Soap used for such Purposes before the First Day of *June* One thousand eight hundred and thirty-three.

Allowances to be granted on Soap used in Manufactures.

III. And

Duties to be under the Management of the Commissioners of Excise, and to be levied in like Manner as former Duties.

III. And be it further enacted, That the said Duties by this Act imposed shall be under the Management of the Commissioners of Excise; and that the said Duties, Allowances, and Drawbacks shall be respectively raised, levied, collected, recovered, allowed, and paid in such and the like Manner, and in or by any or either of the general or special Ways, Means, or Methods, by which the former Duties, Allowances, and Drawbacks of Excise respectively hereby repealed were or might be raised, levied, collected, recovered, allowed, and paid; and the said Persons, Goods, Merchandize, and Commodities so by this Act respectively made liable to the Payment or chargeable with the said Duties imposed, or entitled to the said Allowances and Drawbacks granted by this Act, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which such Persons, Goods, Merchandize, and Commodities were generally or specially subject and liable by any Act or Acts of Parliament in force on and immediately before the passing of this Act, respecting the Duties of Excise under the Management of the Commissioners of Excise; and all and every Pain, Penalty, Fine, and Forfeiture, of any Nature or Kind whatever, for any Offence whatever committed against or in breach of any Act or Acts of Parliament on and immediately before the passing of this Act, and for securing the Revenue of Excise or other Duties under the Management of the said Commissioners of Excise respectively, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution for and in respect of the said several Duties, Allowances, and Drawbacks of Excise hereby charged, imposed, and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Pains, Penalties, Fines, and Forfeitures were particularly repeated and re-enacted in the Body of this Act.

All Penalties for Offences against the Revenue Laws to extend to the Duties and Drawbacks hereby charged and allowed.

Soap shipped as Stores of Vessels to be subject to the same Regulations as Commodities shipped Duty-free.

IV. And be it further enacted, That all Soap shipped as Stores of any Vessel shall be entered and shipped, and the Drawback thereon be claimed, allowed, and paid, under the Laws and Regulations for shipping Soap as Merchandize to Foreign Parts, and claiming, allowing, and paying the Drawback thereon; and all such Shipments and Drawbacks shall be subject and liable to all such Provisions, Enactments, Regulations, and Directions as any Goods or Commodities allowed to be shipped as Stores Duty-free are subject and liable under any Law or Laws relating to the Revenue of Customs, and to such other Regulations and Directions as the Commissioners of Excise shall order and direct in that Behalf.

Duties to be carried to the Consolidated Fund.

V. And be it further enacted, That all the Monies arising by the Duties by this Act imposed (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

VI. And

So much of 5 G. 3. c. 43. as directs an Allowance of One Pound of Soap in Ten Pounds as a Compensation to Makers for Waste repealed; and Officers to charge the Makers with the full Quantity.

VI. And be it further enacted, That from and after the said Thirty-first Day of *May* One thousand eight hundred and thirty-three so much of an Act passed in the Fifth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for the better securing and further Improvement of the Revenues of Customs, Excise, Inland, and Salt Duties, and for encouraging the Linen Manufacture of the* Isle of Man, *and for allowing the Importation of several Goods the Produce and Manufacture of the said Island, under certain Restrictions and Regulations*, as enacts, that in lieu of the therein-before mentioned Allowance thereby repealed, all and every the Officers of Excise, or for the Duties on Soap, shall and they are thereby required to allow to the respective Makers of Hard Soap, in their Returns or Reports of the several Quantities of Hard Soap made by such respective Makers of Hard Soap, One Pound in every Ten Pounds of Hard Soap which such Officer or Officers shall charge on the respective Makers thereof, which said Allowance of One Pound in Ten Pounds was thereby declared to be in full Compensation for all Waste, Losses, or Damages whatsoever, shall be and the same is hereby repealed; and every Officer of Excise shall charge every Maker of Soap with the full Quantity of Soap made by such Maker, without any Allowance or Deduction whatsoever.

Regulations respecting the Removal of Soap from Ireland into Great Britain to be entered for Payment of reduced Duties.

VII. And for preventing Injury to the Revenue by Persons removing large Quantities of Soap to *Ireland* on the higher Drawback, and bringing back the same to *Great Britain* at the lower Duty, be it enacted, That from and after the Thirty-first Day of *May* One thousand eight hundred and thirty-three, and until the First Day of *January* One thousand eight hundred and thirty-four, all Soap which shall be removed from *Ireland* into *Great Britain*, to be entered for Payment of the reduced Duties hereby imposed, shall be accompanied by a Certificate granted and signed by the Maker thereof, which Certificate shall set forth and specify the Quantity and Description of the Soap, and the Packages in which the same shall be contained, and that the said Soap was *bonâ fide* made in *Ireland* by such Maker at his Soap Manufactory, the Situation whereof shall also be stated; and the Person accompanying such Soap on the Removal thereof, or to whom the same shall be consigned in *Great Britain*, or his Agent at the Port of Arrival, shall produce such Certificate to the proper Officer of Customs and Excise at such Port, and shall also make and sign a Declaration on such Certificate, that to the best of his Knowledge and Belief the Soap specified therein was really made in *Ireland*, and is not nor is any Part of it *British* Soap which had been removed to *Ireland* on Drawback; and if before the said First Day of *January* One thousand eight hundred and thirty-four any Soap shall be brought into any Port or Place in *Great Britain* unaccompanied by such Certificate, or if on the Arrival of the same in *Great Britain* the Person accompanying the same, or the Consignee thereof, or his Agent, shall not deliver his Certificate, or shall not make such Declaration as aforesaid, all such Soap shall be charged with the full Duty of Excise of Three-pence for every Pound's Weight thereof, if Hard Soap, or One Penny Three Farthings for every Pound thereof, if Soft Soap; and in default of the Payment of such Duty such Soap shall be forfeited, and may be seized by any Officer of Customs or Excise; and if any Maker of Soap in *Ireland*

shall give any false Certificate, or if any Person shall forge or counterfeit any such Certificate, or shall produce or make use of any false or forged or counterfeit Certificate, or shall make any false Declaration, every Person so offending shall forfeit One hundred Pounds.

Persons claiming Allowances of Duties of Soap used in certain Manufactures to make Oath that the Soap was used before 31st May.

VIII. And be it further enacted, That every Person who shall be entitled to any Allowance of the Duties on Soap used, employed, or consumed in *Great Britain* in the making of any Cloths, Serges, Kerseys, Baize, Stockings, or other Manufactures of Sheep's 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 the 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 dyeing of Silk, shall, in addition to the other Particulars by Law required on claiming such Allowance, make Oath or solemn Affirmation that all the Soap in respect of which the highest Rate of Allowance hereby repealed shall be claimed was really and truly used and consumed on or before the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, and that to the best of his Knowledge and Belief the full Duties of Excise payable on and before the said Thirty-first Day of *May* had been charged and paid on the said Soap; and no such Allowance shall be admitted or paid which shall not be claimed within the Period aforesaid, or in respect of which such Oath or Affirmation shall not be made; and every Person swearing or affirming falsely shall be subject and liable to the Pains and Penalties of Perjury.

Allowances on Soap to be paid only to Owner or Foreman of the Manufactory.

IX. And be it further enacted, That from and after the passing of this Act no such Allowance on Soap used in Manufactures as aforesaid 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.

Penalty for unlawfully increasing the Weight of Soap, 100*l.*

X. And be it further enacted, That it shall not be lawful for any Maker of Soap to increase the Weight of any Soap by adding Water, Leys, Lye, or any Liquor or Matter thereto, after the same shall have been taken an Account of and charged with Duty in the Frames by the Officer of Excise, and before the same shall be sent out from the Premises where manufactured, on Forfeiture of all the Soap so increased in Weight, and One hundred Pounds.

Certificates of Receipt of Soap to be preserved by Dealers, and delivered to the Officers upon Demand.

XI. And be it further enacted, That every Dealer in Soap shall preserve all Certificates delivered with any Quantities of Soap received by him, and shall at all Times deliver up all such Certificates in his Custody or Possession to any Officer of Excise who shall demand the same; and every Dealer in Soap who shall, on Demand by any Officer of Excise, neglect or refuse to deliver up to such Officer all the Certificates received by him, and then in his Possession, or who shall give any false or untrue Account of the Certificates received by him, shall forfeit One hundred Pounds.

Regulations for storing Soap not to be sold until after the 31st May.

XII. And whereas it is expedient that Provision should be made for allowing the Makers of Soap to make and store Soap not to be sold or consumed until after the Thirty-first Day of *May*, when the Duties now payable are to cease and determine, and the new Duties hereby imposed are to commence and take effect; be it therefore enacted, That every Maker of Soap who shall intend to make and store any Soap not to be sold or consumed before the First Day of *June* One thousand eight hundred and thirty-three shall give Notice of such his Intention in Writing to the proper Officer of Excise before storing any Soap, and in such Notice shall specify some separate and secure Room, Cellar, or Store, to be approved of by the Commissioners of Excise or their Officers, for the keeping therein of all such Soap as is intended to be stored; and such Maker of Soap may from Time to Time, when giving Notice to cleanse or take out of the Copper any Soap, also give Notice in Writing to the proper Officer of Excise that all the Soap of that particular Cleanse is Soap not to be sold or sent into Consumption until after the Thirty-first Day of *May* One thousand eight hundred and thirty-three, and that he is desirous of storing the same; and all such Soap shall be made under the Regulations and shall be charged with the Duties now in force, save and except that in charging such Soap with Duty no Allowance of One Pound in every Ten Pounds of Hard Soap, or any other Allowance, shall be made or allowed; and the Duties so charged shall be payable and paid in the usual Course of Payment according to the Laws now in force relating to the Revenue of Excise; and as soon as such Soap shall be cut up, and an Account been taken of the same, all such Soap shall be forthwith deposited and stored in the separate Room, Cellar, or Store approved of by the Commissioners of Excise or their Officers, under the Locks and Keys of the Officers of Excise, and otherwise secured in such Manner as the Commissioners of Excise shall direct; and as often as any other Soap shall be made to be stored and secured, the Officer of Excise shall take an Account thereof, and of all Soap which shall have been previously stored; and all such Soap shall be kept so stored and secured, and shall not be sold or sent into Consumption, or any Part thereof be delivered to the Maker thereof, until on or after the First Day of *June* One thousand eight hundred and thirty-three, on which Day the proper Officers of Excise shall take an Account of all the said Soap which shall have been so cleansed under such Notice, or stored and secured; and if upon such Account the whole Quantity of Soap shall be found in the Stock of the Maker who shall have made the same, stored and secured as aforesaid, and the Officers of Excise shall be satisfied that it is the same Soap which was so made, and that no Part thereof has been sent into Consumption, or any Addition made thereto, or any Alteration therein, the Commissioners of Excise are hereby authorized and empowered to allow to the respective Makers of such Soap, from the Charges of Duty thereon, the Sum of One Penny Halfpenny on every Pound of Hard Soap, and Three Farthings on every Pound of Soft Soap, the Amount of which Allowance shall be placed to the Credit of each respective Maker of such Soap, and shall be allowed to him on the Payment of the next and any subsequent Return or Charge of Duties which shall become payable after the said First Day of *June* until such Credit shall be exhausted.

XIII. And

XIII. And be it further enacted, That if any Soap which shall be made under the Regulations aforesaid, as not to be sent into Consumption until after the said Thirty-first Day of *May* One thousand eight hundred and thirty-three, shall not at any Time previous thereto be so stored and secured in such separate and secure Room, Cellar, or Store approved of by the Commissioners of Excise or their Officers; or if any such Maker of Soap shall open or procure to be opened any such Room, Cellar, or Store, or injure any of the Locks, Keys, or Fastenings thereof, or remove, or cause or procure to be removed, any Soap from or out of the same, or shall send out or deliver any such Soap so made to be stored, or if on the First Day of *June*, or at any Time previous thereto, the Officers of Excise shall not find all such Soap so stored and secured and unaltered, or if any such Maker of Soap shall use or practise any Art or Device to deceive any Officer of Excise in taking an Account of such Soap, or of any Part of his Stock, or to remove any Part of such Soap, or to evade any Part of the Duty on Soap with which previous to the said First Day of *June* he might or would be chargeable, or to obtain any greater Allowance under the Regulations aforesaid than he shall be entitled to, then and in any such Case the Soap Maker so offending shall forfeit all Claim to any such Allowance as aforesaid, together with any Penalty or Penalties or Forfeitures which he may thereby incur under any of the Laws of Excise.

If the prescribed Regulations for storing Soap are infringed upon, the Party shall lose all Claim to any Allowance, and be subject to the Penalties existing under the Excise Laws.

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

Act may be altered this Session.

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the King's most Excellent Majesty. 1833.