ANNO QUARTO & QUINTO

GULIELMI IV. REGIS.

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CAP LXXVII.

An Act for repealing the Duties on Starch, Stone Bottles, Sweets or Made Wines, Mead or Metheglin, and on Scaleboard made from Wood.

[14th *August* 1834.]

WHEREAS by an Act passed in the Forty-third Year of the Reign of His Majesty King *George* the Third, for repealing the Duties of Excise payable in *Great Britain* and granting other Duties in lieu thereof, certain Duties of Excise were granted and imposed on all Starch of what Kind soever made in *Great Britain*, and certain Drawbacks were made payable on the Exportation of Starch: And whereas by certain other Acts the same Duties are imposed on all Starch or Hair Powder of what Kind soever imported from *Ireland* into *Great Britain*, and the like Drawbacks are granted on all Starch removed from *Great Britain* into *Ireland*, and certain Allowances are made on all Starch made in *Great Britain* or made in *Ireland* and imported into *Great Britain*, which shall be consumed in *Great Britain* in preparing and finishing any Manufactures from Flax or Cotton for Sale or in finishing new Linen in the Piece for Sale: And whereas by an Act passed in Fifty-seventh Year of the Reign of His Majesty King *George* the Third, for repealing the Duties of Excise on Stone Bottles, and charging other Duties in lieu thereof, certain Duties of Excise were granted and imposed on Stone Bottles not exceeding Two Quarts Measure, made in *Great Britain* or made in *Ireland* and imported from thence, and on Stone Bottles imported from any other Place beyond the Seas into *Great Britain;* and certain Drawbacks were made payable on the Exportation of Stone Bottles:

43 G. 3. c. 69.

57 G. 3. c. 32.

6 G. 4. c. 37. Bottles: And whereas by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, to provide for the future Assimilation of the Duties of Excise upon Sweets or Made Wines, upon Mead or Metheglin, upon Cyder and Perry, in *Great Britain* and *Ireland*, and to continue the Duty of Excise on Sweets or Made Wines in *Great Britain* until the Fifth Day of *January* One thousand eight hundred and twenty-six, certain Duties of Excise were granted and imposed on all Liquor which should be made in any Part of the United Kingdom of *Great Britain* and *Ireland* for Sale, by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit and Sugar mixed with other Ingredients or Materials whatsoever, commonly called Sweets or Made Wines, and on Mead and Metheglin made in any Part of the United Kingdom of *Great Britain* and *Ire-*

43 G. 3. c. 69. *land:* And whereas by the said Act passed in the Forty-third Year of the Reign of His Majesty King *George* the Third, for repealing the Duties of Excise payable in *Great Britain*, and granting other Duties in lieu thereof, certain Duties of Excise were granted and imposed on Scaleboard made in *Great Britain*, and certain Drawbacks were

5 G. 4. c. 55. made payable on the Exportation of Scaleboard; and by an Act passed in the Fifth Year of the Reign of His late Majesty King *George* the Fourth, to assimilate the Duties and Drawbacks on Hides, Skins, Leather, Parchment, Paper and Paper-hangings, manufactured in *Ireland*, to the Duties and Drawbacks payable in *Great Britain*, and to equalize the Measures and Weights whereby the Duties of Excise and Customs should be payable throughout the United Kingdom, the like Duties and Drawbacks were granted and imposed and made payable on Scaleboard made in *Ireland*, and on the Exportation of

6 G. 4. c. 81. Scaleboard: And whereas by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, for repealing the several Duties payable on Excise Licences in *Great Britain* and *Ireland*, and imposing other Duties in lieu thereof, and for amending the Laws for granting Excise Licences, certain Duties of Excise were imposed on Licences thereby required to be taken out by Makers of Starch, Sweets, and Scaleboard: And whereas it is expedient that all the said Duties, Drawbacks, and Allowances on Starch, and the said Duties and Drawbacks on Stone Bottles, and the said Duties on Sweets or Made Wines, and on Mead or Metheglin, and the Duties and Drawbacks on Scaleboard made from Wood, should cease and determine; 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 Tenth Day of *October* One thousand eight hundred and thirty-four all and singular the Duties and Allowances of Excise now payable on Starch made in *Great Britain*, and all Duties on Licences required to be taken out by any Maker of Starch in *Great Britain* and *Ireland*, and all Drawbacks of Excise on Starch exported to Foreign Parts or removed from *Great Britain* into *Ireland*, shall be repealed, cease, and determine, and be no longer paid or payable: Provided always, that any of the said Duties which shall have been charged or been incurred, or any Arrear thereof, and any Fine, Penalty, or Forfeiture which shall have been incurred before the said Tenth Day of *October* One thousand eight hundred and thirty-four, and all Allowances on any Starch which shall have been

From 10 Oct. 1834, Duties, Allowances, and Drawbacks on Starch to cease and determine.

Proviso for Arrears.

employed or consumed on or before the said Tenth Day of *October* One thousand eight hundred and thirty-four in preparing or finishing any Manufacture from Flax or Cotton for Sale, or in finishing new Linen in the Piece for Sale, and the Payment of any Drawback which shall be payable in respect of the Exportation or Removal of any Starch on or before the said Tenth Day of *October* One thousand eight hundred and thirty-four, shall and may be sued for, levied, recovered, and paid, as if this Act had not been passed.

Regulations for removing Starch from Ireland until 10th April 1835.

II. And for preventing Injury to the Revenue by Persons removing large Quantities of Starch to *Ireland* on Drawback, and bringing back the same to *Great Britain* after the Duties on Starch shall cease and determine; be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and thirty-four until the Tenth Day of *April* One thousand eight hundred and thirty-five all Starch which shall be removed from *Ireland* into *Great Britain* 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 Starch and the Packages in which the same shall be contained, and that the said Starch was *bonâ fide* made in *Ireland* by such Maker at his Starch Manufactory, the Situation whereof shall also be stated, and the Person accompanying such Starch 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 Officers 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 Starch therein specified was really made in *Ireland* and is not nor is any Part of it *British* Starch which had been removed to *Ireland* on Drawback; and if before the said Tenth Day of *April* One thousand eight hundred and thirty-five any Starch shall be found on board any Vessel in *Ireland* for Removal to *Great Britain*, or shall be brought into any Port or Place in *Great Britain*, unaccompanied by such Certificate, or if on Arrival of the same in *Great Britain* the Person accompanying the same, or the Consignee thereof, or his Agent, shall not deliver such Certificate, or shall not make such Declaration as aforesaid, all such Starch shall be forfeited; and if any Maker of Starch in *Ireland* shall give any false Certificate, or if any Person shall forge or counterfeit any such Certificate, or shall make any false Declaration, every Maker or Person so offending shall forfeit One hundred Pounds, and all Starch in respect of which any such false Certificate shall be produced, or Declaration be made, shall be forfeited.

Persons claiming Allowances of Duties on Starch used in Manufactures to make Oath that the Starch was used before 10th October 1834.

III. And be it further enacted, That every Person who shall be entitled to any Allowance of the Duties on Starch used, employed, or consumed in *Great Britain* in the preparing and finishing any Manufactures from Flax or Cotton for Sale, or in whitening new Linen in the Piece for Sale, shall, in addition to the other Particulars by Law required on claiming such Allowance, make Oath or solemn Affirmation that all the Starch in respect of which such Allowance shall be claimed was really and truly used and consumed on or before the said Tenth Day of *October* One thousand eight hundred and thirty-four, and that to the best of his Knowledge and Belief the full Duties of Excise payable

payable on or before the said Tenth Day of *October* One thousand eight hundred and thirty-four had been charged and paid on the said Starch, and no such Allowance shall be admitted or paid 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.

Starch not intended to be sent into Consumption until after 10th October 1834 may be made and stored Duty-free.

IV. And whereas it is expedient that Provision should be made for allowing the Makers of Starch to make, Duty-free, before the Tenth Day of *October* One thousand eight hundred and thirty-four, Starch not to be sold or consumed (except as herein-after is provided with respect to Makers of Stone Blue) until after the said Tenth Day of *October*, when the said Duties are to cease and determine; be it therefore enacted, That every Maker of Starch who shall intend to make or store any Starch Duty-free, not to be sold or sent into Consumption (except as aforesaid) until after the said Tenth Day of *October* One thousand eight hundred and thirty-four, shall give Notice in Writing of such his Intention to the Officer of Excise before storing any Starch, 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 Starch as shall be stored Duty-free; and such Maker may, when giving Notice for the Removal from the Stove of any Starch which may be in the Stove at the passing of this Act, give Notice in Writing to the proper Officer, specifying in such Notice how much of such Starch is to be taken out for immediate Consumption and Payment of Duty and how much thereof is to be stored Duty-free, and the Officer of Excise having received such Notice shall attend and take an Account of the Quantity so specified as to be Duty-paid, and charge the Duty on the same in the ordinary and usual Manner, and such Officer shall also take an Account by counting the Pieces or weighing, or by both counting and weighing, of the Quantity of Starch specified in the Notice as to be stored Duty-free; and such Officer having taken such Account shall forthwith cancel or obliterate in such Manner as the Commissioners of Excise shall direct all the Stamps on the several and respective Pieces of Starch so intended to be stored Duty-free; and such Account having been taken, and the said Stamps having been so cancelled or obliterated, all such Starch shall be forthwith deposited and stored in the separate Room, Cellar, or Store approved 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 Starch shall be made the Maker thereof shall, when giving Notice of his Intention to paper the same, likewise give Notice in Writing to the proper Officer of Excise of how much of such Starch is intended for immediate Consumption and to be charged with Duty, and how much thereof is to be stored Duty-free, and the Officer of Excise attending to see such Starch papered shall stamp so much thereof as shall be intended according to such Notice for immediate Consumption and to be Duty-paid, and shall omit to stamp the Residue thereof which shall be intended to be stored Duty-free; and the Starch so stamped shall be taken account of and charged with Duty in the usual and ordinary Manner, and the Starch not stamped shall be taken account of in the Manner

Manner herein-before provided, and shall, when so taken account of, be in like Manner deposited and stored, and so from Time to Time as any Starch shall be made and be intended to be stored Duty-free; and all Starch so stored without Payment of Duty shall be kept so stored and secured, and shall not be sold or sent into Consumption, or any Part thereof be removed or delivered to the Maker thereof, until the Eleventh Day of *October* One thousand eight hundred and thirty-four (except as herein-after provided with respect to Makers of Stone Blue); and on the Tenth Day of *October* One thousand eight hundred and thirty-four the Officers of Excise shall take an Account of all the said Starch which shall have been so stored and secured Duty-free as aforesaid; and if upon such Account the whole Quantity of Starch 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 Starch which was made and stored Duty-free, and that no Part thereof has been sent into Consumption (except to a Maker of Stone Blue as herein-after provided), nor any Addition been made thereto or Alteration therein, all the said Starch shall be delivered Duty-free to the Maker thereof.

If any Starch stored Duty-free shall be sent into Consumption prior to 10th October 1834 (except to a Maker of Stone Blue), or the Regulations shall not be complied with, the Maker to be charged and pay Duty on all the Starch made by him.

V. And be it enacted, That if any Starch which shall be so stored under the Regulations aforesaid as not to be sent into Consumption until after the said Tenth Day of *October* One thousand eight hundred and thirty-four shall not at any Time previous thereto be so stored and secured in such separate and secure Room, Cellar, or Store as aforesaid, or if any such Maker of Starch shall open or procure to be opened any such Room, Cellar, or Store, or injure any of the Locks or Fastenings thereof, or remove or cause or procure to be removed any Starch from or out of the same, or shall sell or send out any such Starch so stored Duty-free (except to a Maker of Stone Blue as herein-after provided), that is to say, on the said Tenth Day of *October* One thousand eight hundred and thirty-four, or at any Time previous thereto, the Officers of Excise shall not find all such Starch so stored and secured and unaltered (except by any Quantity sent out to a Maker of Stone Blue as aforesaid), or if any such Maker of Starch shall use or practise any Art or Device to deceive any Officer of Excise in taking an Account of such Starch, or to remove any such Starch, or to evade any Part of the Duties on Starch with which previous to the said Tenth Day of *October* he might or would be chargeable, then the Commissioners of Excise are hereby authorized and required to demand and collect the Duties of Excise (according to any Account which they may have of the same) on all the Starch made by such Maker of Starch previous to the said Tenth Day of *October* One thousand eight hundred and thirty-four, and the said Makers shall be liable to the Payment of all such Duties; and the same shall and may in default of Payment be levied, collected, and enforced under the Laws, Provisions, and Regulations, Penalties, and Forfeitures now in force for collecting and securing the Duties of Excise.

To allow Makers of Stone Blue to receive Starch Duty-free be-

VI. And whereas by the Laws now in force Makers of Stone Blue are compelled to use Starch in the Manufacture of Stone Blue, and it is therefore expedient to allow such Makers to obtain Starch for the making of Stone Blue Duty-free before the said Tenth Day of *October*

fore 10th Oct. 1834.

One thousand eight hundred and thirty-four; be it therefore enacted, That every Maker of Stone Blue who shall be desirous of receiving Starch Duty-free shall enter into a Bond to His Majesty in the Penalty of Three hundred Pounds, conditioned that all such Starch so to be received by him shall be used and consumed in the making of Stone Blue, and shall not be sold or disposed of or used in any other Manner; and it shall be lawful for any Maker of Starch who shall have stored any Starch Duty-free as aforesaid to give Notice in Writing to the Officer of Excise that he is desirous of delivering a Quantity of Starch to a Maker of Stone Blue, describing in such Notice the Name and Manufactory of such Maker of such Stone Blue, and the Quantity of Starch to be delivered; and the Officer of Excise to whom such Notice shall be delivered, being satisfied that the Maker of Stone Blue therein named has given such Bond as aforesaid, shall attend at the Store, and having stamped the several Pieces of Starch specified in such Notice shall deliver out the same, and the Maker of Starch at whose Request such Starch shall have been delivered out shall produce to the Officer of Excise under whose Survey he shall be the Receipt of the Maker of Stone Blue; and in case all the Starch so delivered and received shall not be used and consumed in the Manufacture of Stone Blue the Bond of such Maker of Stone Blue shall be put in Suit, unless the Commissioners of Excise shall see Cause to forbear and to forego Proceedings thereon.

Laws relating to Makers of Stone Blue and Hair Powder repealed.

VII. And be it further enacted, That from and after the passing of this Act all the Laws, Enactments, Provisions, Rules, and Regulations of Excise relating to Stone Blue or of Hair Powder shall, except as to any Penalty or Forfeiture incurred before the passing of this Act, be and the same are hereby repealed.

Duties and Drawbacks on Stone Bottles to cease.

VIII. And be it further enacted, That from and after the passing of this Act all the Duties and Drawbacks of Excise on Stone Bottles shall cease and determine and be no longer paid or payable, save and except as to any Arrear of the said Duties which shall become due, or any Penalty or Forfeiture in respect thereof which shall have been incurred, or the Payment of any Drawback which shall become payable in respect of any Stone Bottles exported before the passing of this Act.

Duties and Drawbacks on Sweets, Mead or Metheglin and Scaleboard made from Wood, repealed.

IX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and thirty-four all the Duties and Drawbacks of Excise on Sweets or Made Wines, and on Mead or Metheglin, and on Scaleboard made from Wood, and all Duties upon Licences required to be taken out by any Maker of Sweets or Made Wines, Metheglin or Mead, or of Scaleboard made from Wood, and all Drawbacks of Excise on any of the said Commodities, shall be repealed, cease, and determine, and be no longer paid or payable, save and except as to any Arrear of the said Duties, or any or either of them, which shall have become due, or any Penalty or Forfeiture in respect of any or either of the said Duties respectively which shall have been incurred, before the said Tenth Day of *October* One thousand eight hundred and thirty-four, or the Payment of any Drawback which shall become payable in respect of any of the said Commodities removed or

exported before the said Tenth Day of *October* One thousand eight hundred and thirty-four.

Licences on Retailers of Sweets not to be affected.

X. Provided always, That nothing herein contained shall extend or be deemed or construed to extend to repeal or affect any Duty on Licences to be taken out by Retailers of Sweets or Made Wines or Mead or Metheglin, but all such Licences shall continue to be taken out in the same Manner as if this Act had not been passed.

Persons selling Sweets or Metheglin in any less Quantity than 15 Gallons to be deemed Retailers.

XI. And for declaring who shall be deemed a Retailer of Sweets after the said Tenth Day of *October* One thousand eight hundred and thirty-four, when the said Duties on Sweets are to cease and determine, be it further enacted, That every Person who shall sell or send out any Liquor made by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit or Sugar mixed with other Materials, commonly called Sweets or Made Wines, or any Mead or Metheglin, in any less Quantity than in a whole Cask containing Fifteen Gallons, shall be deemed and taken to be a Retailer of Sweets, and shall take out a Licence accordingly.

Act may be altered this Session.

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

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