

ANNO SEXTO & SEPTIMO

GULIELMI IV. REGIS.

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Paper, and Paper-hangings manufactured in *Ireland* to the Duties and Drawbacks payable on the like Articles in *Great Britain*, and for equalizing 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, imposed, and made payable on Paper printed, painted, or stained in *Ireland*: And whereas it is expedient that the said Duties and Drawbacks, with the Duties payable on Licences taken out by Printers, Painters, and Stainers of Paper, should be repealed: And whereas by the said recited Acts respectively the Duties of Excise on Paper and other Articles of Paper or Paper Materials made in *Great Britain* and *Ireland* are imposed and charged on such Paper and other Articles according to the Class or Denomination thereof, whether First Class or Second Class, distinguished by the Materials from which such Paper or other Articles may be made: And whereas the said Distinction of First and Second Class Paper is found inconvenient; and it is therefore expedient to reduce the Duties, Allowances, and Drawbacks of Excise now payable on Paper and other Articles of the First Class made in the United Kingdom, and, in lieu thereof, to render the same liable only to the Duty now payable on Paper of the Second Class, so as to impose one uniform Duty, and to reduce the Allowances and Drawbacks in proportion: 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 Fifth Day of *July* One thousand eight hundred and thirty-six all the Duties of Excise on Paper printed, painted, or stained in the United Kingdom, and all Drawbacks on such Paper exported therefrom, and all Duties on Licences to be taken out by any Printer, Painter, or Stainer of Paper, shall be and the same are hereby repealed: Provided always, that any of the said Duties which may have been charged on or before the said Fifth Day of *July* One thousand eight hundred and thirty-six, and any Arrear thereof, and any Drawback which may be payable on any such printed, painted, or stained Paper duly exported on or before the said Fifth Day of *July* One thousand eight hundred and thirty-six, shall be payable and paid; and all such Duties and Drawbacks, and all Fines, Forfeitures, Pains, and Penalties incurred in relation to the Duties and Drawbacks, hereby repealed, on or before the said Fifth Day of *July* shall and may be sued for, levied, and recovered and paid in the same Manner as if this Act had not been passed.

Duties and Drawbacks on stained Paper repealed.

Proviso as to Duties charged and Drawbacks payable before 5th July 1836.

II. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and thirty-six the Duties, Allowances, and Drawbacks of Excise now payable on Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Millboard, Pasteboard, and Scaleboard made in the United Kingdom of Materials of the First Class, shall cease and determine: Provided always, that any of the said Duties which may have been charged on or before the said Tenth Day of *October* One thousand eight hundred and thirty-six, and any Arrear thereof, and all Allowances on any such Paper which shall become due or payable on or before that Day, and all Drawbacks in respect of any Paper, Glazed Paper,

Duties and Drawbacks on the several Papers herein mentioned to cease after 10th October 1836.

Proviso respecting Arrears.

Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, or Scale-board, or any Books, exported on or before the said Tenth Day of *October* One thousand eight hundred and thirty-six, payable at the higher Rate of the First Class, shall be paid at such Rate, and may be sued for, levied, and recovered in the same Manner as if such Duties, Allowances, and Drawbacks had not been repealed.

Duty of 1½*d.* per Pound Weight to be charged on all Paper, Mill-board, Paste-board, and Scale-board made in the United Kingdom.

III. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and thirty-six the Duty of One Penny Halfpenny for every Pound Weight Avoirdupois now charged and payable on Paper of the Second Class shall be charged and paid on all Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board, of whatever Kind or Description, which shall be made in the United Kingdom, without reference to the Sort, Kind, or Quality of the Materials employed in the Manufacture thereof.

Allowances and Drawbacks on all Paper, &c. to be paid at 1½*d.* per Pound.

IV. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and thirty-six the Allowances and Drawbacks of Excise payable on Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board made in the United Kingdom of Materials of the First Class, and on Books, shall be reduced and paid at the Rate of One Penny Halfpenny for every Pound Weight Avoirdupois thereof, being the Duty now payable on Paper of the Second Class, and hereafter to be charged on all Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board Mill-board, Paste-board, and Scale-board of every Description.

Drawback on Stained Paper exported to be 2*d.* for every Dozen Square Yards.

V. And whereas it is difficult to weigh Paper printed, painted, or stained, and it is therefore necessary to grant the Drawback thereon in respect of the Duty charged on the Paper when made by the Square Yard; be it therefore further enacted, That for every Dozen Square Yards of Paper printed, painted, or stained in the United Kingdom, and exported as Merchandize, there shall be granted and paid a Drawback of Two-pence.

Duties, Allowances, and Drawbacks to be collected and paid under former existing Regulations.

VI. And be it further enacted, That the said Duties by this Act extended and made general shall continue under the Management of the Commissioners of Excise, and that the said Duties and the Allowances and Drawbacks hereby reduced shall continue to be respectively raised, levied, collected, and recovered, allowed and paid, in such and the like Manner as heretofore, and all and every Pain, Penalty, Fine, and Forfeiture of any Nature or Kind whatever for any Offence committed against or in breach of any Act or Acts of Parliament on and immediately before the Commencement of this Act, for securing the Revenue of Excise, or any Duties under the Management of the Commissioners of Excise respectively, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall be and are hereby directed and declared to continue and to extend to, and the same shall be respectively applied, practised, and put in execution for and in

in respect of the said several Duties, Allowances, and Drawbacks of Excise, in as full and ample a Manner as if all and every the said Acts, Clauses, Provisoes, Powers, Directions, Pains, Penalties, Fines, and Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Makers not to be required to write on the Label the Class of Paper.

VII. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and thirty-six no Maker shall be required to write on the Label affixed on the Wrapper or Cover of any Ream or Parcel of Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, or Scale-board, the Class or Denomination thereof, any thing in any Act or Acts to the contrary notwithstanding.

Penalty for not obliterating or defacing Labels reduced from 200*l.* to 10*l.* for each Label.

VIII. And whereas by an Act passed in the First Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act for the better securing the Excise Duties on Paper and Pasteboard*, every Stationer and other Person is required, upon opening any Ream of Paper, or Parcel of Mill-board, Button-board, Button Paper, Glazed Paper, Sheathing Paper, Paste-board, or Scale-board, forthwith to permanently cancel, deface, and obliterate the Label, and the several Stamps and Impressions of Stamps thereon, and on the Wrappers and Covers of every such Ream or Parcel, and every Part of such Label, Stamps, and Impressions respectively, without separating, detaching, or taking such Label from off such Cover or Wrappers, under a Penalty of Two hundred Pounds for each such Wrapper, Cover, or Label: And whereas such Penalty of Two hundred Pounds is excessive; be it therefore further enacted, That every Stationer and other Person shall, on opening any Ream or Parcel of Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, or Scale-board, immediately write in large Letters in Ink upon the Label attached to the Cover or Wrapper the Word "Opened," or shall cross such Label with Ink, or otherwise permanently cancel, obliterate, and deface the same, so as to prevent the said Label from being again made use of by any Manufacturer, and every Stationer or other Person who shall not, on opening any such Ream or Parcel as aforesaid, immediately so write on, cross, or otherwise cancel, obliterate, or deface such Label, or in whose Possession any such Label, whether attached or not to any Wrapper or Cover which shall have been opened, shall be found not so written upon, crossed, or otherwise cancelled, obliterated, or defaced, shall forfeit for each such Label Ten Pounds, and every such Label, with any Wrapper or Cover to which the same may be attached, shall also be forfeited.

So much of 1 G. 4. c. 58. as requires Paste-board Makers to take out a Licence and make Entry of his Premises, &c. repealed.

IX. And be it further enacted, That so much of the said Act passed in the First Year of the Reign of His said late Majesty King *George* the Fourth, intituled *An Act for better securing the Excise Duties on Paper and Pasteboard*, as enacts, "that every Maker and Manufacturer of Paste-board (not made at any Mill) from Paper of the First Class and Denomination only, for being cut into and sold by him or her as Cards, not exceeding the Size of Sixty-four Square Inches, or Playing Cards, and every Maker of Bottle-stands, Spectacle Cases, Tea-trays,

Tea-trays, or any other Wares or Articles of Merchandize made from or with Paper pasted or united together and moulded into such Articles, shall be deemed a Paste-board Maker, and shall be subject and liable to take out and pay for a Licence as a Pasteboard Maker, and to make Entry of his or her Premises as such at the proper Office of Excise, and that every such Maker and Manufacturer shall from Time to Time give Notice as a Paste-board Maker, and as required by Law of Paste-board Makers, of opening any Reams of Paper for the Purpose of the Sheets thereof being pasted or united together as aforesaid, and shall at the End of every such Quarter of a Year as aforesaid make and render to the proper Officer of Excise an Entry in Writing, signed by such Maker or his Foreman with his Christian and Surname, of the whole Weight of the Paper, distinguishing the Class or Denomination thereof, used and employed by him or her in such Quarter as aforesaid, and that he and she respectively have not in such Quarter used or employed, or permitted to be used or employed as aforesaid, any other than such Paper as was opened in the Presence of the proper Officer, and is mentioned and entered in such quarterly Account as aforesaid; and if any such Maker or Manufacturer as aforesaid shall neglect or refuse to take out and pay for such Licence as aforesaid, or to make such Entry at the proper Office of Excise as aforesaid, or to make or render such quarterly Entry or Account as aforesaid, or shall not make true and faithful Entries and Accounts as aforesaid, or any such Paste-board Maker for Cards as aforesaid shall use or employ any other than First Class Paper for that Purpose, or shall make or sell any Paste-board except cut into Cards, not exceeding the Size of Sixty-four Square Inches, or Playing Cards, every such Maker or Manufacturer shall for every such Offence forfeit and lose the Sum of One hundred Pounds, and no such Maker or Manufacturer as aforesaid who shall take out and pay for such Licence and make such Entry at the next Office of Excise, and make and render such quarterly Account as aforesaid, and observe, fulfil, and keep the Conditions herein-before mentioned, shall be subject or liable to any other of the Rules or Regulations relating to Makers of Paste-board, any thing to the contrary thereof in any other Act or Acts notwithstanding," shall be and the same is hereby repealed.

So much of 58 G. 3. c. 65. as authorizes the Survey of Dealers in and Retailers of Vinegar, repealed.

X. And whereas it is deemed unnecessary to continue the Survey by the Officers of Excise on Dealers in and Retailers of Vinegar; be it therefore enacted, That so much of an Act passed in the Fifty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties of Excise on Verjuice and Vinegar, and granting other Duties in lieu thereof, and for more effectually securing the Duties of Excise on Vinegar or Acetous Acid*, as enacts, "that all and every Dealer in, Retailer, or Seller of Vinegar or Acetous Acid shall make Entry at the nearest Office of Excise of his, her, or their Warehouse, Storehouse, Cellar, Shop, or other Place or Places in which he, she, or they shall store, deposit, or keep such Vinegar or Acetous Acid or Liquor aforesaid, and before receiving any Vinegar or Acetous Acid or Liquors aforesaid for Sale; and that every such Dealer in, Retailer, or Seller (not being a Vinegar Maker or Makers at any entered Place or Places within the Distance

of a Quarter of a Mile from such Warehouse, Storehouse, Cellar, Shop, or other Place or Places,) shall, upon Demand, receive from the proper Officer of Excise a Book or Books, to be prepared with proper printed Forms and Titles for the Purposes herein-after mentioned, and to be kept by every such Dealer in, Retailer, and Seller of Vinegar or Acetous Acid in some public and open Part of his, her, or their entered Premises, and that from and after the Tenth Day of *October* One thousand eight hundred and eighteen no Vinegar or Acetous Acid exceeding Ten Gallons at any one Time shall be sold, sent out, or delivered by any such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid to any Person or Persons whatsoever without being accompanied by a Certificate filled up and cut out progressively from the printed Forms of such Certificates contained in such Book as aforesaid, signed by such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid selling, sending out, or delivering the same, or some Person or Persons on his, her, or their Behalf, certifying the Date thereof, the Quantity of such Vinegar or Acetous Acid, and the Strength thereof (if above Proof), to whom sold, from whose Stock delivered, and that the Duty has been paid thereon; and that every such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid selling, sending out, or delivering any Vinegar or Acetous Acid exceeding Ten Gallons at any one Time as aforesaid shall at the same Time make a correspondent Entry thereof, containing the same Particulars, in such Book as aforesaid, and that such Book with such Entries so made therein as aforesaid shall at all Times lie open and exposed in the entered Premises of such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid as aforesaid, to the Perusal of any Officer or Officers of Excise, and shall be delivered by such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid as aforesaid to any Officer or Officers of Excise upon Demand; and if any such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid shall refuse or neglect to make such Entry as aforesaid of all his, her, or their Warehouses, Storehouses, Cellars, Shops, and other Places for storing or keeping Vinegar or Acetous Acid, or shall at any Time obstruct or hinder any Officer or Officers of Excise from entering therein, or inspecting, surveying, weighing, or taking an Account of his, her, or their Stock of Vinegar or Acetous Acid, or shall conceal any Part of such Vinegar or Acetous Acid from the Sight or View of the Officer or Officers, or shall sell, send out, or deliver any Quantity of Vinegar or Acetous Acid exceeding Ten Gallons at any one Time unaccompanied by such Certificate as aforesaid, or making such Entry in such Book as aforesaid, or shall convey away or conceal any such Book or Books as aforesaid, or cancel, obliterate, destroy, or tear out any Leaf or or Leaves therefrom or Entry or Entries therein, or shall make any false Entry or Entries therein, or shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in inspecting any such Book or Books or any such Entry or Entries therein as aforesaid, or shall at any Time neglect or refuse when required to give up to any Officer or Officers such Book or Books as aforesaid, all and every such Dealer in, Retailer, or Seller of Vinegar or Acetous Acid so offending shall for every such Offence severally forfeit and lose the Sum of One hundred Pounds; and all Vinegar or Acetous Acid exceeding Ten Gallons removing or removed from the Stock of any such Dealer

or Dealers as aforesaid without being accompanied by such Certificate as aforesaid, and all Vinegar or Acetous Acid found in the Possession of any unentered Dealer in, Retailer, or Seller of Vinegar or Acetous Acid, or in any unentered Warehouse, Storehouse, Cellar, Shop, or other Place of any Dealer in or Retailer or Seller of Vinegar or Acetous Acid, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, and the Person or Persons removing, carrying, or conveying the same, or aiding or assisting therein, or in whose Custody the same shall be found, shall forfeit and lose the Sum of One hundred Pounds," shall be and the same is hereby repealed.

Paper Makers sending to Stationers, Paste-board Makers, and PaperStainers First Class Papercharged with Duty before the 10th October may, upon Notice, send with it a Certificate, on which, after 10th October the Holder may obtain a Remission of the Duty to the reduced Rate.

XI. And whereas it is expedient to make Provision for allowing Paper and Paste-board of the First Class, and Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, and Scale-board which may be charged with Duty and received by Stationers, Makers of Paste-board, or Printers or Stainers of Stained Paper on or before the said Tenth Day of *October* One thousand eight hundred and thirty-six, to be sent into consumption or made use of after the said Tenth Day of *October* at the reduced Rate of Duty; be it therefore enacted, That it shall be lawful for any Maker of Paper who shall sell or send out to any Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper, any Paper or Paste-board of the First Class, or any Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board which shall be charged with Duty before the said Tenth Day of *October*, to give Notice to the Officer of Excise under whose Survey he shall be, that he intends to send out such Paper, Pasteboard, Glazed Paper, Sheathing Paper Button Paper, Button-board, Mill-board or Scale-board, with a Certificate for enabling the Person to whom the same is to be sent, describing such Person in such Notice, to obtain a Remission of the Duty thereon, and requiring such Officer to attend and take an Account of the same, at a Time to be mentioned in such Notice, not being less than Six Hours from giving the same; and the Officer of Excise receiving such Notice shall attend at the Time mentioned therein, and such Maker of Paper shall produce to such Officer of Excise all the said Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board so intended to be sent out, duly tied up in Reams or Bundles, and labelled and charged with Duty, and also a Certificate signed by such Maker or his chief Workman in form following; (that is to say,)

Form of Certificate.

' Quarter 1836.
' Rounds 1836.
' Collection.
' Division.

'THIS is to certify, That *A. B.*, Maker of Paper, herewith sends
' from his Mill, N° at to *C.D.*,
' Stationer [*or* Paste-board Maker *or* Paper Stainer, *as the Case may*
' *be*,] at , Reams [*or* Bundles] of weighing
' , and that the same were charged with Duty at the Rate
' of *per* Pound *or* *per* Hundred Weight on
' the Day of One thousand eight
' hundred

'hundred and thirty-six, the Particulars of the Numbers and estimated
'Weight as under. Dated this Day of
'One thousand eight hundred and thirty-six.
'(Signed) *A.B.*, Paper Maker.

'Progressive N°
'Estimated Weight .'

Manner of proceeding with Certificate.

And the said Officer of Excise having examined and taken an Account of the said Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board, and ascertained that the same corresponds in all Particulars with the said Certificate and is in all respects correct, shall sign the said Certificate, and make Entry thereof in his Survey Book, and such Certificate shall then be transmitted with the said Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board to the Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper to whom such Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board is to be removed, and on all such Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, and Scale-board which shall be so removed with Certificate, and which shall after the said Tenth Day of *October* One thousand eight hundred and thirty-six be produced to the Officers of Excise, it shall be lawful for the Commissioners of Excise to allow a Remission of the Duty under the Regulations of this Act to the Extent of the Difference between the Duty charged and the reduced Amount of Duty hereafter payable under this Act.

Sample of Paper, &c. intended to be removed to be delivered to Officer of Excise.

XII. And be it further enacted, That every Maker of Paper shall at the Time of producing such Certificate to the Officer of Excise also produce and deliver to him a Sample Sheet of the Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board, intended to be removed with such Certificate, which Sample the said Officer shall receive, and enter thereon the Particulars of the Certificate, and retain the same in his Possession, to be disposed of as the Commissioners of Excise shall direct, and if such Officer shall have any Doubt of such Sample being a true Sample it shall be lawful for him to open any Ream or Bundle and examine and compare such Sample with the Contents of such Ream or Bundle.

Stationer, Pasteboard Maker, or Paper Stainer receiving such Paper to keep it apart from other Paper and unopened, unless it is wanted for immediate Consumption, when a Memrandum

XIII. And be it further enacted, That the Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper by whom any such Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board shall be received with Certificate as aforesaid, shall keep the same in his Stock separate and apart from all other Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board, with the Wrappers unopened (except as herein-after provided), and free to the Inspection of any Officer of Excise until after the said Tenth Day of *October* One thousand eight hundred amd thirty-six: Provided always, that in case any Stationer, Maker of Pasteboard, or Printer or Stainer of Stained Paper shall require to sell or make use of any such Paper, Pasteboard, Glazed Paper, Sheathing Paper,

Button Paper, Button-board, Mill-board, or Scale-board before the said Tenth Day of *October*, it shall be lawful for him so to do, and in such Case such Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper shall specify on the Certificate received with such Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board the particular Ream or Reams or Bundle or Bundles sold, opened, or made use of. Of the Reams made use of shall be made on the Certificate.

XIV. And be it further enacted, That every Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper, who shall be desirous of obtaining the said Remission of Duty on any such Paper, Pasteboard, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board in his Possession, shall, after the said Tenth Day of *October* One thousand eight hundred and thirty-six, make Application for the same, if within the Limits of the Chief Office of Excise to the Commissioners of Excise, and out of the said Limits to the Supervisor of Excise of the District, and every such Application shall be in the Form following; (that is to say,) After 10th October Claim to be made for the Allowance in the following Form.

'I *C. D.*, Stationer, [*or* Paste-board Maker *or* Paper Stainer, *as the Case may be*,] do claim an Allowance of *per* Pound [*or* per Hundred Weight] on Reams [*or* Bundles] of weighing Pounds [*or* Hundred Weights], Amount ; and I do declare the said Reams [*or* Bundles] to be Reams [*or* Bundles] [*or* Part of Reams *or* Bundles] of received by me on the Day of from the Mill of *A.B.*, Paper Maker, at with a Certificate bearing Date the Day of

'(Signed) *C.D.*'

And the Officers of Excise appointed for that Purpose by the Commissioners of Excise within the Limits of the Chief Office of Excise, and the Supervisors of Excise to whom such Application shall be made out of the said Limits, shall attend at the respective Houses or Premises of the Stationers, Makers of Paste-board, or Printers or Stainers of Stained Paper making such Applications, and every such Stationer, Maker of Pasteboard, or Printer or Stainer of Stained Paper shall produce to the Officer or Supervisor so attending all the Paper, Pasteboard, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, and Scale-board in respect of which the Allowance shall be claimed, and the Certificates received with the same; and every such Officer and Supervisor shall examine all the Paper, Pasteboard, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, and Scale-board so produced, and shall weigh and take an Account of the same, and shall compare the same with the Certificates produced; and if on such Examination and Compare such Officer or Supervisor shall be satisfied that the Paper, Pasteboard, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board produced is the same which was received with the Certificates, such Officer or Supervisor shall make out and deliver to the Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper claiming the Allowance, a Certificate in such Form and with such Particulars as the Commissioners of Excise shall direct, setting Proceedings upon Claim made.

forth that such Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper is entitled to the Allowance on the Number of Pounds or Hundred Weight weighed and ascertained by such Officer or Supervisor to be paid to such Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper by the Commissioners or Collector of Excise, and the Officer or Supervisor giving such Certificate shall take into his Custody and Possession all the Certificates produced to him, and shall dispose of the same in such Manner as the Commissioners of Excise shall direct.

Allowances to be payable Twelve Weeks after the Charge of Duty.

XV. And whereas the Duties on Paper are not payable by the Makers of Paper until several Weeks after the same are charged, whereby a Loss may arise to the Revenue if all such Allowances were to be paid immediately after the Tenth Day of *October*; be it therefore enacted, That the Officers and Supervisors of Excise in making out the said Certificates given for the receiving of the said Allowances shall specify therein the Time when the Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board in respect of which such Allowance shall be claimed respectively shall have been charged with Duty, and also the Time when each Amount of Allowance shall be payable, such Time being not less than Twelve Weeks after the Date of the Charge of Duty; and if any Maker of Paper who shall have sent out any Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board, with Certificate as aforesaid, shall fail to pay the Duty charged thereon, so that the same shall be lost to His Majesty, the Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper to whom such Paper, Pasteboard, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board shall have been sent shall not be entitled to receive the Allowance thereon.

Penalty on fraudulently obtaining or attempting to obtain the Allowance.

XVI. And be it further enacted, That if any Stationer, Maker of Pasteboard, or Printer or Stainer of Stained Paper shall receive any Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board under any false or untrue Certificate, or shall produce to any Officer of Excise any false or untrue Certificate, or any Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, or Scale-board not entitled to the Allowance, in order to claim an Allowance thereon, or shall by any Deceit, Art, or Contrivance fraudulently obtain or attempt to obtain any Allowance to which such Party shall not be entitled, or to a greater Amount than he ought to receive, every such Stationer, Maker of Paste-board, or Printer or Stainer of Stained Paper shall forfeit all the Paper, Paste-board, Glazed Paper, Sheathing Paper, Button Paper, Button Board, Mill-board, or Scale-board produced by him, with all Allowances claimed by him, and Five hundred Pounds.

All Paper, GlazedPaper, Sheathing Paper, Button-board

XVII. And be it further enacted, That all Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board (except Scale-board made from Wood), of whatever Materials made, and whether made by the Materials being reduced to

Pulp and moulded or by being pressed or otherwise manufactured, shall be deemed and taken to be Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board within the Meaning of this Act and the Acts for securing the Duties of Excise on Paper, and shall be charged with Duty accordingly; and the Makers thereof shall and are hereby declared to be subject and liable to all the Laws, Enactments, Rules, and Regulations, Fines, Penalties, and Forfeitures, in force to which Makers of Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board are subject and liable under the Laws of Excise: Provided always, that until the Eleventh Day of *October* One thousand eight hundred and thirty-eight nothing herein contained shall extend to subject to a Duty or to any Regulations of the Excise on any Goods, Wares, or Articles manufactured under a Patent bearing Date the Fourteenth Day of *February* in the Third Year of the Reign of His present Majesty granted to *Thomas Robertson Williams* Esquire late of *Norfolk Street, Strand*, for securing to the said *Thomas Robertson Williams* and his Assigns the Benefit of an Invention, as set forth in the said Patent, of a new Combination of fibrous Materials, forming by means of Machinery artificial Skins which may be applied to the Purposes for which Skins, Leather, Vellum, and Parchment are used, and which Patent is now by Assignment vested in *Charles Stanbridge* and *William Forbes Marshall* of the Parish of *St. Luke*'s in the County of *Middlesex*.

Mill-board, Paste-board, and Scale-board, of whatever Materials and in whatever Manner manufactured, to be subject to Duty.

Proviso.

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

Act may be altered this Session.

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