ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. XV.

An Act for granting to His Majesty certain additional Duties on Bricks and Tiles made in, or imported into, *Great Britain*. [28th *March* 1794.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's publick Expences, and making such permanent Addition to the Publick Revenue as shall be adequate to the increased Charge occasioned by any Loan to be raised, or Stock to be created, by virtue of any Act or Acts for that Purpose to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the several new and additional Rates and Duties herein-after respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it 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 passing of this Act, there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, for and in respect of the several Matters and Things herein-after mentioned, over and above all Duties already imposed, for or in respect thereof, by any Act or Acts of Parliament, the further Duties of Excise herein-after mentioned; that is to say,

Preamble.

The following additional Duties to be paid on Bricks and Tiles made in *Great Britain*.

For Bricks 1 *s.* 6 *d. per* 1000:

For every Thouſand of Bricks which ſhall be made in *Great Britain*, and ſo in Proportion for any greater or leſſer Quantity, One Shilling and Sixpence:

Plain Tiles 1 *s.* 10 *d. per* 1000:

For every Thouſand of Plain Tiles which ſhall be made in *Great Britain*, and ſo in Proportion for any greater or leſſer Quantity, One Shilling and Ten-pence:

Pan or Ridge Tiles 4 *s.* 10 *d. per* 1000:

For every Thouſand of Pan Tiles or Ridge Tiles which ſhall be made in *Great Britain*, and ſo in Proportion for any greater or leſſer Quantity, Four Shillings and Ten-pence:

Paving Tiles not exceeding 10 Inches Square 11 *d.*;

and exceeding 10 Inches 1 *s.* 10 *d. per* 100;

For every Hundred of Paving Tiles which ſhall be made in *Great Britain*, not exceeding Ten Inches Square, and ſo in Proportion for any greater or leſſer Quantity, Eleven-pence:

For every Hundred of Paving Tiles which ſhall be made in *Great Britain*, exceeding Ten Inches Square, and ſo in Proportion for any greater or leſſer Quantity, One Shilling and Ten-pence:

and for all other Tiles 1 *s.* 10 *d. per* 1000.

For every Thouſand of Tiles which ſhall be made in *Great Britain*, other than ſuch as are herein-before enumerated or deſcribed, by whatſoever Name or Names ſuch Tiles are or may be called or known, and ſo in Proportion for any greater or leſſer Quantity, One Shilling and Ten-pence.

The ſaid Duties upon Bricks and Tiles reſpectively to be paid by the Maker thereof.

Tiles for draining Lands may be made free of any Duty.

II. And whereas it is expedient to allow Tiles, made for the ſole Purpoſe of draining wet or marſhy Lands, ſuch Tiles being of the Deſcription herein-after mentioned, to be made free of the Duties impoſed by an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, amongſt other Things, for repealing the ſeveral Duties of Exciſe, and granting other Duties in lieu thereof, and alſo by this Act; be it therefore enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Perſon or Perſons whatever to make, for the ſole Purpoſe of draining wet or marſhy Lands, Tiles Nineteen Inches and Three-tenth Parts of an Inch in Length, and Thirteen Inches and Three-tenth Parts of an Inch in Breadth, bent into a ſemielliptical Form, the Inſide of the Crown of the Arch thereof being not leſs than Seven Inches perpendicular from a ſtrait Line drawn from the One to the other Side thereof after the ſame is ſo bent, and ſuch Sides not being at any Part thereof more than Five Inches diſtant from each other on the Inſide, and Tiles as nearly of the Dimenſions and bent as nearly into the Form aforeſaid as may be, to be uſed for the Purpoſe aforeſaid, without being charged or chargeable with any Duty for or in reſpect of ſuch Tiles; any Thing in the ſaid Act, made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, or in this Act contained to the contrary thereof in anywiſe notwithſtanding.

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

III. And be it further enacted by the Authority aforeſaid, That ſuch of the Duties by this Act impoſed, as ſhall ariſe in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

IV. And be it further enacted by the Authority aforeſaid, That the Duties by this Act impoſed, for and in reſpect of Bricks and Tiles reſpectively, ſhall be drawn back on the Exportation of any ſuch Bricks and Tiles reſpectively as Merchandize to Foreign Parts, under and ſubject to the ſeveral Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, by any Law or Laws in Force at the Time of paſſing this Act, relating to the Exportation of Bricks and Tiles on Drawback, provided, ſettled, or eſtabliſhed. Duties to be drawn back on Exportation.

V. And be it further enacted, That all and every the Allowances, Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, (intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*), or by any other Law now in Force, relating to His Majeſty's Revenue of Excife, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging, or aſcertaining the Duties thereby granted, or any of them (other than in ſuch Caſes for which other Proviſions are made and preſcribed by this Act), ſhall be practiſed, uſed, and put in Execution, in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the Exciſe Duties by this Act impoſed, and for preventing, detecting, and puniſhing Frauds relating thereto, as fully and effectually to all Intents and Purpoſes, as if all and every the ſaid Allowances, Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act. The Powers of 12 *Car.* II. Cap. 24, or of any other Law relating to the Exciſe, to extend to this Duty.

VI. And be it further enacted by the Authority aforeſaid, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon the ſeveral Goods herein-after mentioned, which ſhall, from and after the paſſing of this Act, be imported or brought into this Kingdom from Foreign Parts, over and above all Duties of Cuſtoms already impoſed thereon, the ſeveral and reſpective Duties following; that is to ſay, The following additional Duties to be paid on Importation:

For and upon all Bricks, by whatever Name they now are or hereafter may be known, the Sum of One Shilling and Sixpence for every Thouſand, and ſo in Proportion for any greater or leſſer Quantity: For Bricks 1*s.* 6*d. per* 1000:

For and upon all Tiles, commonly called or known by the Name of *Plain Tiles* (except Galley Tiles), the Sum of One Shilling and Tenpence for every Thouſand, and ſo in Proportion for any greater or leſſer Quantity: Plain Tiles (except Galley Tiles) 1*s.* 10*d. per* 1000:

For and upon all Tiles, commonly called or known by the Name of *Pan Tiles* or *Ridge Tiles*, the Sum of Four Shillings and Ten-pence for every Thouſand, and ſo in Proportion for any greater or leſſer Quantity: Pan or Ridge Tiles 4*s.* 10*d. per* 1000:

For and upon all Tiles, commonly called or known by the Name of *Paving Tiles*, not exceeding Ten Inches Square, the Sum of Eleven-pence for every Hundred containing Five Score, and ſo in Proportion for any greater or leſſer Quantity: Paving Tiles not exceeding 10 Inches Square 11*d.*,

For and upon all Tiles, commonly called or known by the Name of *Paving Tiles*, above Ten Inches Square, the Sum of One Shilling and Ten- and exceeding 10 Inches 1*s.* 10*d. per* 100.;

Ten-pence for every like Hundred, and ſo in Proportion for any greater or leſſer Quantity;

and for all other Tiles (except Gally Tiles) 1 *s.* 10 *d. per* 1000.

And for and upon all Tiles, other than ſuch as are herein-before enumerated and deſcribed, by whatever Name or Names ſuch Tiles now are or hereafter may be called or known (except Galley Tiles), the Sum of One Shilling and Ten-pence for every Thouſand, and ſo in Proportion for any greater or leſſer Quantity.

Duties on Importion to be under the Management of the Commiſſioners of Exciſe, and payable as former Duties.

VII. And be it further enacted by the Authority aforeſaid, That the ſaid Duties herein-before granted upon the Importation of ſuch Foreign Bricks and Tiles, ſhall be under the Management and Direction of the Commiſſioners of His Majeſty's Cuſtoms in *England* and *Scotland* reſpectively, and ſhall be paid down in ready Money without any Diſcount or Deduction whatever; and the ſaid Duties ſhall be raiſed, levied, collected, recovered, and paid, in the ſame Manner and Form, and under ſuch Reſtrictions, Penalties, and Forfeitures, and by ſuch Rules, Ways, and Methods, as the former Duties for ſuch Goods are reſpectively raiſed, levied, collected, recovered, and paid, as fully and effectually to all Intents and Purpoſes as if the ſaid ſeveral Clauſes, Powers, Directions, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this preſent Act.

Duties to be paid into the Exchequer and carried to the Conſolidated Fund.

VIII. And be it further enacted by the Authority aforeſaid, That all the Monies from Time to Time ariſing by the ſeveral new and additional Rates and Duties by this Act impoſed as aforeſaid (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, from and after the paſſing of this Act, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money ſo paid into the Exchequer as aforeſaid, ſhall be carried to and made part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion, and for 10 Years to be kept ſeparate from other Monies.

IX. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the ſeveral Rates or Duties hereby granted, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock created or to be created by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament, and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt diſtinctly and apart from all other Branches of the Publick Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

For Bricks, and Tiles delivered after paſſing this

X. And whereas Standing Contracts may have been made before the paſſing of this Act, by Makers of Bricks and Tiles, to be delivered after the paſſing of this Act; be it therefore enacted by the Authority afore-

ſaid, That ſuch Makers of Bricks and Tiles, delivering ſuch Bricks and Tiles after the paſſing of this Act in purſuance of ſuch Contracts, ſhall be allowed to add ſo much Money as will be equivalent to the Duties by this Act impoſed for or in reſpect of the Bricks and Tiles, and ſhall be entitled by virtue of this Act to be paid for the ſame accordingly.

Act, or Contracts previous thereto, an Equivalent to the Duty may be added.

FINIS.