ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. XXVII.

An Act for granting to His Majesty certain additional Duties on Glass imported into, or made in, *Great Britain*. [17th *April* 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 Preamble.

Additional Duties to be paid:

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,

For *French* Plate Glaſs imported 8 *d.* 3 *q.* *per* Foot:

For every Square Foot ſuperficial Meaſure of *French* Plate Glaſs which ſhall be imported into *Great Britain*, the Sum of Eight-pence Three Farthings, and ſo in Proportion for any greater or leſſer Quantity:

For *French* Flint Glaſs, *etc.* 14 *s.* 6 *d.* *per* Cwt:

For every Hundred Weight of *French* Flint Glaſs, or *French* Enamel, Stained, or Paſte Glaſs, or *French* Phial Glaſs, which ſhall be imported as aforeſaid, the Sum of Fourteen Shillings and Sixpence, and ſo in Proportion for any greater or leſſer Quantity;

For *French* Window Glaſs (not Spread Glaſs) 9 *s.* 11 *d.* *per* Cwt.;

For every Hundred Weight of *French* Window Glaſs, (not being Spread Glaſs), whether flaſhed or otherwiſe manufactured, and commonly called or known either by the Name of *Crown Glaſs* or of *German Sheet Glaſs*, which ſhall be imported as aforeſaid, the Sum of Nine Shillings and Eleven-pence, and ſo in Proportion for any greater or leſſer Quantity:

and for Plate Glaſs, &c. (except Spread Widow Glaſ, &c. 14 *s.* *per*) Cwt.

For every Hundred Weight of Plate Glaſs and other Glaſs Manufactures not herein-before particularly enumerated or deſcribed, (and not being Spread Window Glaſs, commonly called *Broad Glaſs*, nor Bottles other than Phials), which ſhall be imported into *Great Britain*, and ſo in Proportion for any greater or leſſer Quantity, the Sum of Fourteen Shillings:

The ſaid ſeveral Duties upon Glaſs imported to be paid by the Importer thereof, before the landing thereof:

For Materials uſed in making Plate Glaſs, *etc.* in *Great Britain*, 10 *s.* 8 *d.* 3 *q.* *per* Cwt.

For every Hundred Weight of Materials or Metal or other Preparations whatſoever, by what Name ſoever the ſame are or may be called or known, that ſhall be made uſe of in *Great Britain* in the making of all Plate Glaſs, or in the making of Flint Glaſs, or Enamel, Stained, or Paſte Glaſs, or Phial Glaſs, and ſo in Proportion for any greater or leſſer Quantity, Ten Shillings and Eight-pence Three Farthings:

and for Materials uſed in making Window Glaſs (not being Spread Glaſs) 8 *s.* 3 *q.* *per* Cwt.

For every Hundred Weight of Materials or Metal or other Preparations whatſoever, by what Name ſoever the ſame are or may be called or known, that ſhall be made uſe of in *Great Britain* in the making of all Window Glaſs (not being Spread Glaſs), whether flaſhed or otherwiſe manufactured, and commonly called or known either by the Name of *Crown Glaſs* or of *German Sheet Glaſs*, and ſo in Proportion for any greater or leſſer Quantity, Eight Shillings and Three Farthings.

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

II. 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.

Additional Drawbacks to be allowed on Exportation of

III. And be it further enacted by the Authority aforeſaid, That, from and after the paſſing of this Act, there ſhall be paid the following additional Drawbacks for and upon all Glaſs which ſhall be made

in *Great Britain*, and exported as Merchandize to Foreign Parts; that is to ſay, Glaſs made in *Great Britain*.

For every Square Foot ſuperficial Meaſure of Plate Glaſs which ſhall be made in *Great Britain*, from Materials or Metal, or other Preparations, for which the Duties by this Act impoſed in reſpect thereof ſhall have been paid, and exported as Merchandize to Foreign Parts, the Sum of Eight-pence Three Farthings, and ſo in Proportion for any greater or leſſer Quantity: For Plate Glaſs, 8*d.* 3*q.* *per* Foot.

For every Hundred Weight of Flint Glaſs, or Enamelled, Stained, or Paſte Glaſs, or Phial Glaſs, which ſhall be made in *Great Britain*, from Materials or Metal, or other Preparations, for which the Duties by this Act impoſed in reſpect thereof ſhall have been paid, and exported as Merchandize to Foreign Parts, the Sum of Fourteen Shillings and Sixpence, and ſo in Proportion for any greater or leſſer Quantity: For Flint Glaſs, &c. 14*s.* 6*d.* *per* Cwt.

For every Hundred Weight of Window Glaſs (not being Spread Glaſs) whether flaſhed or otherwiſe manufactured, and commonly called or known either by the Name of *Crown Glaſs* or of *German Sheet Glaſs*, which ſhall be made in *Great Britain*, from Materials or Metal, or other Preparations, for which the Duties by this Act impoſed in reſpect thereof ſhall have been paid, and exported as Merchandize to Foreign Parts, the Sum of Nine Shillings and Eleven-pence, and ſo in Proportion for any greater or leſſer Quantity. For Window Glaſs, (not being Spread Glaſs), 9*s.* 11*d.* *per* Cwt.

Which ſaid Drawbacks ſhall be paid and allowed out of the Duties of Exciſe by Law impoſed, under, ſubject, and according to the Rules, Regulations, Reſtrictions, and Proviſions, contained and provided in and by an Act, made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act to limit a Time for the Repayment of the Duties on Male Servants and Carriages, by the Commiſſioners of Exciſe; and alſo on Horſes, Waggons, Wains, and Carts, by the Commiſſioners of Stamps; and for the Amendment of ſeveral Laws relating to the Duties under the Management of the Commiſſioners of Exciſe*, or by any other Act or Acts of Parliament now in force, relating to the Exportation of Glaſs on Drawback. Drawbacks to be allowed, agreeable to 26 *Geo.* III, Cap. 77. &c.

IV. And whereas by an Act, made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, amongſt other Things, for repealing the Duties of Exciſe, and granting other Duties in lieu thereof, certain Duties of Exciſe were impoſed on the Materials or Metal, or other Preparations whatſoever, that ſhould be made uſe of in *Great Britain*, in the making of Plate Glaſs: And whereas by another Act, made in the ſame Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain Duties on Glaſs imported into* Great Britain, *and for altering the Mode of charging the Duties on Glaſs made in* Great Britain; it was enacted, That in lieu of the Duty of Exciſe then chargeable and payable for or in reſpect of any Materials or Metal, or other Preparations, made uſe of in *Great Britain*, in the making of Caſt Plate Glaſs, there ſhould be paid to His Majeſty, His Heirs and Succeſſors, at and after the Rate of One Pound One Shilling and Five-pence Half-penny *per* Hundred Weight, for all Caſt Plate Glaſs which ſhould be made in *Great Britain*, and which ſhould be ſquared into Plates of a Superficies not leſs than One thouſand four 27 *Geo.* III, Cap. 13. 27 *Geo.* III, Cap. 28, and

four hundred and eighty-five Inches, and of a Thickneſs according to their Superficies as therein-after mentioned and deſcribed: And whereas divers Rules, Regulations, Reſtrictions, and Proviſions, were by the ſaid Act, and another Act made in the Twenty-eighth Year of the Reign aforeſaid for amending ſeveral Laws relative to the Revenue of Exciſe, made, eſtabliſhed, impoſed, and provided, for and in reſpect of the making and manufacturing of ſuch Caſt Plate Glaſs, for aſcertaining, charging, raiſing, and ſecuring, the ſaid Duty thereon, and for breaking Caſt Plate Glaſs manufactured contrary to the Directions of the ſaid Acts in certain Caſes: And whereas it is expedient to repeal the ſaid laſt mentioned Duty, together with the ſaid Rules, Regulations, Reſtrictions, and Proviſions, and to revive the Duty granted by the ſaid Firſt recited Act; be it therefore enacted by the Authority aforeſaid, That, from and after the paſſing of this Act, the ſaid Duty, together with the ſaid Rules, Regulations, Reſtrictions, and Proviſions, ſhall be, and the ſame are hereby repealed; ſave only and except in all Caſes relating to the recovering any Arrears of the ſaid Duty, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto; and alſo ſaving and excepting ſo far as the ſaid Rules, Regulations, Reſtrictions, and Proviſions reſpectively, or the Fines, Penalties, or Forfeitures, impoſed for any Breach thereof reſpectively, may be applied to any Caſe relating to Caſt Plate Glaſs, which ſhall have been made at any Time before the paſſing of this Act, and for and in reſpect whereof all and ſingular the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures reſpectively, ſhall, and the ſame are hereby directed to be and remain in full force, as fully and effectually, to all Intents and Purpoſes, as if this Act had not been made; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

28 *Geo.* III, Cap. 37, recited.

Duty impoſed on Plate Glaſs, by recited Act 27 *Geo.* III, Cap. 28, and the Regulations of that Act, and recited Act of 28 *Geo.* III, for making it, repealed.

V. And be it further enacted by the Authority aforeſaid, That, from and after the paſſing of this Act, the Duty of Exciſe which was granted by the ſaid firſt recited Act for or in reſpect of the Materials or Metal, or other Preparations, made uſe of in the making of Caſt Plate Glaſs, ſhall be, and the ſame is hereby revived, and made chargeable and payable over and above the ſeveral additional Duties by this Act impoſed for and in reſpect of the Materials or Metal, or other Preparations, made uſe of in *Great Britain*, in the making of Caſt Plate Glaſs, as fully and effectually, to all Intents and Purpoſes, as if the ſaid laſt recited Act had not been made; any Thing in the ſaid laſt recited Act contained to the contrary thereof in anywiſe notwithſtanding.

Duty impoſed on Plate Glaſs, by recited Act 27 *Geo.* III, Cap. 13, revived, and payable, over the additional Duties under this Act.

VI. And be it further enacted by the Authority aforeſaid, That the Duty by this Act revived ſhall from Time to Time be raiſed, received, levied, recovered, ſecured, and paid, by ſuch Ways and Means, and under ſuch Management, and under ſuch Penalties and Forfeitures, and with ſuch Power of adjudging and mitigating Penalties and Forfeitures, and with ſuch other Powers, and ſubject to ſuch Allowances, Drawbacks, Rules, and Directions, and in ſuch Methods, Manner, and Form, (except where otherwiſe expreſsly directed by this Act), as by any Act or Acts of Parliament now in force concerning the Duties impoſed for or in reſpect of the Materials, Metal, or other Preparations, made uſe of in

Revived Duty to be raiſed, &c. agreeable to Acts in force, reſpecting making of Glaſs.

in the making of Glaſs, or for or in reſpect of the paying or allowing a Drawback upon Glaſs is directed or preſcribed, and that ſuch Acts reſpectively, and all the Clauſes, Penalties, Forfeitures, Powers, Authorities, Rules, Directions, Matters, and Things therein, (except as aforeſaid), for the raiſing, receiving, levying, recovering, ſecuring, or paying the ſaid Duties, for or in reſpect of the Materials or Metal, or other Preparations, made uſe of in the making of Glaſs, or for or in reſpect of the paying or allowing any Drawback upon Glaſs, are and ſhall be continued, practiſed, and put in Execution for and in reſpect of the Duty by this Act revived, as fully and effectually, to all Intents and Purpoſes, as if the ſame were particularly repeated and re-enacted in this Act.

17 *Geo.* III, Cap. 39, recited.

VII. And whereas by an Act, made in the Seventeenth Year of the Reign of His ſaid preſent Majeſty, for repealing ſeveral Rates and Duties upon Glaſs, impoſed by an Act, made in the Nineteenth Year of the Reign of His late Majeſty, and for granting to His Majeſty other Rates and Duties upon Glaſs in lieu thereof, and for the better collecting the Duties upon Glaſs, it was enacted and provided, that, in Pots uſed for the making of Plate Glaſs, an Allowance ſhould be made to the Makers of One Fourth Part of the Metal or other Materials contained therein, and of Four Inches deep at the Bottom: And whereas it is expedient to alter the ſaid Allowance, with reſpect to ſuch Pots uſed for the making of all Plate Glaſs; be it therefore enacted by the Authority aforeſaid, That in lieu and inſtead of the ſaid Allowance in all Pots containing more than One hundred Weight, uſed for the making of Blown Plate, or Caſt Plate Glaſs, the following Allowances ſhall be made to the Makers of ſuch 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 of Four Inches at the Bottom of every ſuch Pot, uſed for the making of Caſt Plate Glaſs; and the reſpective Commiſſioners of Exciſe in *England* and *Scotland* reſpectively are hereby authorized and required to make the reſpective Allowances by this Act directed; any Thing in the ſaid laſt recited Act contained to the contrary in anywiſe notwithſtanding; which Allowances are hereby declared to be in full Compenſation for all Waſte, Damage, or Loſs whatſoever, except the Allowance by the ſaid Act of the Nineteenth Year of the Reign of His late Majeſty made and provided, where Pots uſed for the preparing and mixing of Metal, and other Materials for making of Glaſs, ſhall crack or break.

In lieu of Allowance by recited Act on Materials for making Plate Glaſs, certain other Allowances to be made for Pots containing more than 1 Cwt.

Officers may meaſure Caſt Plate Glaſs.

VIII. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Officers of Exciſe under whoſe Survey any Maker or Makers of Caſt Plate Glaſs ſhall be from Time to Time, and at all Times, to inſpect, examine, and meaſure, as to ſuch Officers ſhall ſeem meet, all Caſt Plate Glaſs in the Cuſtody or Poſſeſſion of ſuch Maker or Makers; and that no Maker or Makers of Caſt Plate Glaſs ſhall at any Time ſet the Gauge at leſs than a Quarter of an Inch above the Surface of the Table, for the Purpoſe of caſting any Plate Glaſs; nor ſhall he, ſhe, or they, have or keep in his, her, or their Cuſtody or Poſſeſſion any Caſt Plate Glaſs, the medium Thickneſs whereof,

Directions about the Gauge in making it.

Caſt Plate Glaſs of leſs than a ¼ of an Inch in Thickneſs to be broke, on Penalty of 50*l.*

whereof, after the rough and irregular Edges are cut off, ſhall be leſs than a Quarter of an Inch; but every ſuch Maker of Caſt Plate Glaſs ſhall, in the Preſence of the Officer of Exciſe under whoſe Survey ſuch Maker ſhall be, immediately, upon being requeſted ſo to do by ſuch Officer, break into ſmall Pieces, to the Satisfaction of ſuch Officer, all Caſt Plate Glaſs which ſhall be of leſs Thickneſs than as aforeſaid, ſo as to render ſuch Glaſs unfit for any Purpoſe but that of remelting; and if any ſuch Maker ſhall neglect or refuſe ſo to break any ſuch Caſt Plate Glaſs, or ſhall have or keep in his, her, or their Cuſtody or Poſſeſſion any ſuch Caſt Plate Glaſs of leſs Thickneſs than as aforeſaid, ſuch Maker and Makers ſhall, for each and every ſuch Offence, forfeit the Sum of Fifty Pounds.

Monies to be paid into the Exchequer, and carried to the Conſolidated Fund.

IX. 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 (except thoſe revived) for 10 Years, to be paid into the Exchequer apart, and kept ſeparate from other Monies.

X. 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, (except the Duties on Materials or Metal made uſe of for making Caſt Plate Glaſs hereby revived), 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 Revenue; 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.

Powers of *Car.* II. Cap. 24. and of all other Laws relating to the Exciſe, to extend to this Act.

XI. And be it further enacted, That all and every the 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 Exciſe, 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,

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 Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

Penalty for putting into Pots any Materials, without freſh Notice, after the Gauge has been taken by the Officer.

XII. And whereas, in order to deter Workmen, Servants, and other Perſons, employed in Glaſs Manufactories, from putting Metals, Materials, and Preparations, into the Pots uſed for the making of Glaſs after the Gauge taken by the Officer of the Metal, or Preparations therein, it is expedient to impoſe a Penalty on every ſuch Workman, Servant, or other Perſon, ſo offending; be it therefore enacted by the Authority aforeſaid, That, from and after the paſſing of this Act, if any Workman or Servant of, or any other Perſon employed by, any Maker or Makers of Glaſs, ſhall, after a Notice in Writing has been given by ſuch Maker or Makers of Glaſs to any Officer or Officers of the Diviſion or Place where ſuch Glaſs is intended to be made, of the filling or charging any Pot with Metal or Preparation for the making of Glaſs, and after a Gauge taken by the Officer of the Metal or Preparation in ſuch Pot, put into ſuch Pot any Metal, Material, or Preparation whatſoever, without a freſh Notice in Writing, every ſuch Workman, Servant, or other Perſon, ſhall, for every ſuch Offence, forfeit the Sum of Forty Shillings; and it ſhall and may be lawful to and for the Commiſſioners of Exciſe, or any Three or more of them, within the Limits of the Chief Office of Exciſe in *London*, and to or for any Two or more Juſtices of the Peace in other Parts of *Great Britain*, reſiding near to the Place where any ſuch Offence ſhall be committed, on Confeſſion of the Party, or on Proof by the Oath of One or more credible Witneſs or Witneſſes, to convict every ſuch Workman, Servant, or other Perſon, ſo offending; and every ſuch Workman, Servant, or other Perſon, ſo convicted, ſhall immediately, on ſuch Conviction, pay into the Hands of the proper Officer of Exciſe the ſaid Sum of Forty Shillings for every ſuch Offence of which he ſhall be ſo convicted; and on any ſuch Workman, Servant, or other Perſon, refuſing or neglecting to pay the ſaid Sum of Forty Shillings for every ſuch Offence of which he ſhall be ſo convicted, ſuch Commiſſioners or Juſtices of the Peace, ſo convicting as aforeſaid, ſhall, by Warrant or Warrants under their Hands and Seals reſpectively, commit every ſuch Workman, Servant, or other Perſon, ſo convicted, to the Common Gaol or Houſe of Correction of the County, Riding, Diviſion, City, or Liberty reſpectively, there to remain for the Space of Fourteen Days from the Day of ſuch Commitment; and no ſuch Workman, Servant, or other Perſon, ſo committed, ſhall be diſcharged until Payment be made of the ſaid Sum of Forty Shillings for every ſuch Offence of which he ſhall be ſo convicted, or until the Expiration of the ſaid Fourteen Days.

Act not to affect any Penalty to which Perſons would have been liable before paſſing it.

XIII. Provided always, That nothing herein-before contained ſhall extend, or be deemed or conſtrued to extend, to repeal, alter, or affect, any Penalty or Penalties to which any Maker or Makers of Glaſs would, if this Act had not been made, have been liable by virtue of or under any Act or Acts of Parliament in force immediately before the paſſing of this Act, but that all and every Maker or Makers of Glaſs ſhall ſtill remain and continue liable to all and ſingular ſuch Penalty and

Penalties for any Offence or Offences committed contrary to such Act or Acts of Parliament; any Thing herein before contained to the contrary in anywise notwithstanding.

Commencement of Act.

XIV. And be it further enacted by the Authority aforesaid, That this Act shall commence and take Effect as to all such Matters and Things therein contained, in respect whereof no special Commencement is hereby directed or provided, from and immediately after the passing of this Act.

FINIS.