

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

CAP. LXIX.

An Act for repealing the Duties on Perfumery and on Licences for vending the ſame.

[9th *July* 1800]

Preamble. 26 Geo. III, Cap. 49.

WHEREAS by an Act, made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Stamp Duties on Perfumery, Hair Powder, and other Articles therein mentioned, and on Licences to be taken out by Perſons uttering or vending the ſame*, it was amongſt other Things enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and eighty-ſix, there ſhould be raiſed, levied, collected, and paid, throughout the Kingdom of *Great Britain*, certain Stamp Duties on the ſeveral Wares and other Articles therein mentioned, which ſhould be uttered, vended, or expoſed to Sale in *Great Britain*, according to the reſpective Prices thereof therein mentioned, and on Licences taken out by Perſons uttering or vending the ſame: And whereas it is expedient that the Duties granted by the ſaid recited Act ſhould be repealed: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the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,

From *July* 5, 1800, the Duties on Perfumery and Licences impoſed by recited Act repealed, except Arrears.

bled, and by the Authority of the ſame, That, from and after the Fifth Day of *July* One thouſand eight hundred, the ſeveral and reſpective Duties granted by the ſaid Act on the ſeveral Wares and other Articles therein mentioned, and on Licences for vending the ſame, ſhall ceaſe and determine; and that then and from thenceforth all the Powers and Authorities given and granted, and the Rules and Regulations eſtabliſhed and preſcribed by the ſaid recited Act, in relation to the managing, ſecuring, aſcertaining, collecting, recovering, levying, and paying the ſaid Duties, and all Penalties and Forfeitures in reſpect thereof, ſhall alſo ceaſe and determine; ſave and except in all Caſes relating to the recovering of any Arrears which may at that Time remain unpaid of the ſaid Duties, and to the accounting for the ſame, or to any Penalty or Forfeiture which ſhall have been incurred upon or at any Time before the ſaid Fifth Day of *July* One thouſand eight hundred.

Perſons having Stamps, under the recited Act, in their Poſſeſſion, which have not been uſed, may bring the ſame to the Stamp Office, and the Commiſſioners are authorized to order other Stamps to be delivered to them of the like Value in lieu thereof.

II. And whereas many Perſons dealing in Perfumery may have in their Cuſtody or Poſſeſſion divers Covers, Wrappers, or Labels, ſtamped or marked according to the Proviſions of the ſaid recited Act, which ſhall not have been uſed in the Sale or Diſpoſal of any Wares; be it therefore enacted, That it ſhall be lawful for all Perſons who ſhall have in their Cuſtody or Poſſeſſion any ſuch ſtamped Covers, Wrappers, or Labels as aforeſaid, to bring or ſend the ſame unto the Commiſſioners of the Stamp Duties at their Head Office, and it ſhall be lawful for the ſaid Commiſſioners of Stamps, and they are hereby authorized, upon due Proof upon Oath made to the Satisfaction of the ſaid Commiſſioners (which Oath the ſaid Commiſſioners, or any One or more of them, are hereby authorized to adminiſter) that ſuch ſtamped Covers, Wrappers, or Labels have *bona fide* not been uſed in the Sale or Diſpoſal of any Wares within the Intent and Meaning of the ſaid recited Act, to ſtamp and mark, or cauſe to be ſtamped or marked, for the ſeveral Perſons who ſhall ſo bring or deliver any Quantity of ſuch ſtamped Covers, Wrappers, or Labels, any Vellum, Parchment, or Paper, ſtamped with any Stamps of the like Value with the Amount of the ſaid ſtamped Covers, Wrappers, or Labels, and of ſuch Deſcription of Stamps as ſhall be required by any ſuch Perſon or Perſons as aforeſaid, without demanding or taking, directly or indirectly for the ſame, any Sum or Sums of Money or other Conſideration whatever.

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