ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXX.

An Act for repealing the Hat Duty in *Great Britain*.

[15th *June* 1811.]

WHEREAS by an Act paſſed in the Forty-fourth Year of His preſent Majeſty's Reign, intituled, *An Act to repeal the ſeveral Duties under the Commiſſioners for managing the Duties upon ſtamped Vellum, Parchment, and Paper, in* Great Britain, *and to grant new and additional Duties in lieu thereof*, certain Stamp Duties were impoſed upon Hats and upon Licences for vending Hats by Retail, which it is expededient ſhould now be repealed: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the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, and by the Authority of the ſame, That, from and after the Fifth Day of *July* One thouſand eight hundred and eleven, the ſaid Duties on Hats and on Licences for vending Hats by Retail, granted by the ſaid Act, ſhall ceaſe and determine, and all Powers and Proviſions contained in the ſaid Act, and in any other Act or Acts of Parliament for the raiſing, levying, collecting or ſecuring of the ſaid Duties, ſhall be and the ſame are hereby from thenceforth repealed; ſave and except ſo far as regards ſuch of the ſaid Duties, or ſo much and ſuch Parts thereof, as ſhall have become due or payable, or ought to have been paid, and all ſuch Penalties and Forfeitures for Offences relating to the ſame Duties, or any of them, as ſhall have been incurred before or upon the ſaid Fifth Day of *July*.

44 G. 3. c. 98.

From July 5, 1811, the Duties on Hats and Licences for vending Hats ſhall ceaſe.

Dealers may deliver up to the Commissioners of Stamps, Hat Linings duly stamped, that the Stamps may be cancelled;

Commissioners on being satisfied that the Hat Linings had not been used, shall allow the Duty.

II. And be it further enacted, That it shall be lawful for all Dealers in Hat Linings, and for all licensed Dealers in Hats, who shall, on the Sixth Day of *July* One thousand eight hundred and eleven, be possessed of any Hat Linings duly stamped for denoting the Duties on Hats, and which shall not have been used, or worn, or sold with any Hat, to deliver the same to the Commissioners of Stamps, in order that the Stamps thereon may be cancelled; and on due Proof being made to the Satisfaction of the said Commissioners, or the major Part of them, by Affidavit or solemn Affirmation made before the said Commissioners, or any One or more of them, or before a Master in Chancery Ordinary or Extraordinary, (who are hereby respectively authorized to take the same, and administer the proper Oath or Affirmation for that Purpose) that such Hat Linings had not been used, or worn, or sold with any Hat, and that the Possessors thereof had *bona fide* paid, or then stood bound or liable to pay the Duties marked thereon, and of all such other Circumstances as the said Commissioners or the major Part of them shall in their Discretion judge necessary for the Purpose of preventing Frauds, it shall be lawful for the said Commissioners, in all Cases where the Possessors of such Hat Linings shall have a Credit Account open with the Stamp Office, to allow the Amount of the Duties marked on such Hat Linings, in Reduction of their respective Debts; and in all Cases where the Possessors shall not have a Credit Account open with the Stamp Office, to return to them the Amount of the Duties marked on such Hat Linings, first deducting the Discount which shall have been allowed for or in respect of such Duties: Provided always, that no such Allowance or Return of Duties shall be made, unless the same shall be claimed within Six Calendar Months after the said Fifth Day of *July*.

The Return of Duty to be claimed within Six Months.

Commissioners may authorize Distributors of Stamps in the Country to receive such Hat Linings.

III. And be it further enacted, That it shall be lawful for the said Commissioners, or the major Part of them, to authorize any of the Distributors of Stamps in the Country, to receive such Hat Linings from any such Dealers as aforesaid, resident within their respective Districts, and thereupon to do all or any such Acts respecting the same as the said Commissioners themselves are hereby authorized to do.

Persons taking a false Oath to be punished for Perjury.

IV. And be it further enacted, That if any Person making any such Affidavit or Affirmation as aforesaid shall knowingly and wilfully make a false Oath or Affirmation of or concerning any of the Matters to be therein specified and set forth, every Person so offending, and being thereof lawfully convicted, shall be subject and liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1811.