ANNO PRIMO

GEORGII IV. REGIS.

CAP. LVIII.

An Act for the better securing the Excise Duties on Paper and Pasteboard. [15th *July* 1820.]

WHEREAS by an Act made in the Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for further securing the Duties on Paper and Pasteboard, and for repealing the countervailing Duty upon Pasteboard imported from* Ireland, *and the Drawback upon Pasteboard exported, and granting other countervailing Duties and Drawbacks in lieu thereof*; it was enacted, that from and after the Tenth Day of *October* One thousand eight hundred and sixteen, all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, in *Great Britain*, shall from Day to Day enter, or cause to be entered, in a Book or Books or on a Paper or Papers, to be delivered to him, her, or them for that Purpose by the proper Officer of Excise, and kept by such Maker or Makers in some public and open Part of his, her, or their entered Premises, of the Number of Sheets of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard, distinguishing the Kinds or Sorts of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, made or turned out of the Moulds daily, such Number of Sheets of Paper being in such Accounts reduced by Calculation into Reams and odd Quires, and such Number of Sheets of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard, into Dozens and odd Sheets, with their respective estimated Weight, 56G.3.c.103.

reckoning Twenty-six of such Sheets of Paper (Two of them being allowed for Waste or damaged Paper) for a Quire consisting of Twenty-four Sheets when dried and finished; and shall make or cause such Entries of each Day's Work at his, her, or their Mills or Manufactories to be made and completed before Twelve of the Clock at Noon of the following Day; which Entry shall at or after the End of every Six Weeks or Forty-two Days be delivered to the proper Officer by and verified by the Oath of such Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively, or his, her, or their Chief Workman or Foreman employed in the Manufactory, under a Penalty for any Refusal or Neglect thereof, of Two hundred Pounds: And whereas it is expedient that the Provisions of the said Act herein-before recited should be repealed: 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 *January* One thousand eight hundred and twenty-one, so much of the said Act as is herein-before recited, shall be and the same is hereby repealed; and that from and after the said Fifth Day of *January* One thousand eight hundred and twenty-one, all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard in *Great Britain*, shall from Day to Day enter or cause to be entered in a Book or Books, or on a Paper or Papers to be delivered to him, her, or them for that Purpose by the proper Officer of Excise, and kept by such Maker or Makers in some public or open Part of his, her, or their entered Premises, of the Number of Reams and Quires of Paper, and of the Number of Dozens of Sheets of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, distinguishing the Class of the Paper and the Denomination of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard, made daily, with their respective estimated Weight, reckoning Twenty-six of such Sheets of Paper (Two of them being allowed for Waste or damaged Paper) for a Quire consisting of Twenty-four Sheets when dried and finished, and Thirteen of such Sheets (One being allowed for Waste) for a Dozen Sheets of Millboard, Button Board, Button Paper, Glazed Paper, and Sheathing Paper respectively, when dried and finished, and shall make or cause such Entries of each Day's Work at his, her, or their Mills or Manufactories to be made and completed before the Hour of Twelve at Noon of the following Day; which Entries shall, at or after the End of every Six Weeks or Forty-two Days, be delivered to the proper Officer by and verified by the Signature of the Christian and Surname of such Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively, or his, her, or their Chief Workman or Foreman employed in the Manufactory; and if any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall neglect or refuse to make any such Entry as aforesaid, or shall knowingly make, or cause or permit or suffer to be made, in any such Book or Paper as aforesaid, any false Entry, or shall remove,

From Jan. 5, 1821, so much of recited Act as requires the Maker to enter in a Book provided by the Excise Officer the Quantity of Paper made by him, &c. repealed.

Maker to enter in a Book the Quantity of Paper, &c. made by him daily.

Entries to be delivered to the Officer every Six Weeks verified on Oath.

Penalty on Maker neglecting Entry or making a false Entry, &c. 200l.

conceal, or destroy any such Book or Paper so delivered to him, her, or them as aforesaid, or fail to keep the same in some open and public Part of his, her, or their entered Premises, or withhold or keep the same from the Inspection of any Officer or Officers of Excise surveying his, her, or their Manufactory, or by any Means hinder, obstruct, or prevent such Officer or Officers from freely examining the same, and comparing the Entries therein with his, her, or their Stock, or shall erase, deface, or alter any of the Entries therein or thereon, or shall, upon Demand, refuse or neglect to deliver in a perfect State any such Book or Paper in which any such Entry shall have been made or ought to have been made as aforesaid, at or after the End of the Six Weeks, or other Time or Period for which such Book or Paper shall have been delivered to him, her, or them as aforesaid, or to verify the same by such Signature as aforesaid, every such Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, so offending, shall for each and every such Offence forfeit and lose the Sum of Two hundred Pounds.

So much of recited Act as relates to Officer taking Stock, and the Maker keeping each Description of Paper, &c. distinct from the other, and assisting the Officer so to take Stock, repealed.

II. And whereas by the said recited Act it is enacted, that it shall be lawful for the Officers of Excise, when Occasion shall require or they may think fit, to inspect or take an Account of the Stock of Paper, Mill Board, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard respectively, and of the Kinds, Sorts, and Quantities of each, in the Custody or Possession of all and every Maker and Makers of Paper, Mill Board, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard; and all and every such Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, shall at all Times place and keep his, her, and their Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard respectively, distinct and separate, according to their respective Class or Denomination, Sort or Kind, and in such Manner that any Officer or Officers surveying the Mill or Manufactory may at all Times, with the Assistance of such Maker and Makers, or a sufficient Number of his, her, or their Servants, which Assistance they the said Maker and Makers are hereby required, on the Request of such Officer or Officers, to give to the utmost of his, her, or their Power, correctly, and without Difficulty, take Account of the Number of Reams or Parcels of each Class or Denomination, Sort or Kind, of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively, and be able, without the Necessity of removing or disturbing any of the Reams of such Paper, to distinguish the Words, Matters, and Things directed to be printed, written, or stamped upon the Wrapper, Cover, or Label of each Ream of such Paper: And whereas it is expedient to repeal the Provisions above recited; be it therefore enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, the same shall be, and the same is hereby repealed.

From Jan. 5, 1821, Officer to take an Account of Stock.

III. And be it further enacted, That from and after the said Fifth Day of *January* One thousand eight hundred and twenty-one, it shall be

be lawful for the Officers of Excise, when Occasion shall require, or they may think fit, to inspect or take an Account of the Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, and of the Quantities of each in the Custody or Possession of such Maker and Makers as aforesaid; and all and every such Maker and Makers shall and is and are hereby required at all Times to place and keep his, her, or their Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, which has been charged with Duty, distinct and separate from that which has not been charged with Duty, and also distinct and separate according to its respective Class or Denomination, and shall place and keep such Stock charged with Duty in such Manner that any Officer or Officers surveying the Mill or Manufactory of such Maker or Makers may at all Times correctly, and without Difficulty, see and distinguish on the Side of each Ream and Parcel respectively the End of the Label herein-after mentioned, on which the Impression is or ought to be or ought to have been or has been made of the Stamp herein-after mentioned called the Departure Stamp, and to take a just and true Account of the Number of Reams of each Class of Paper, and of the Number of Parcels of each Denomination of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, whether charged or uncharged respectively with Duty, and of the Weight of any such Ream or Parcel, with the Assistance of such Maker or Makers, or a sufficient Number of his, her, or their Servants, which Assistance they the said Maker and Makers are hereby respectively required, on the Request of such Officer or Officers, to give to the utmost of his, her, or their Power; and if any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, or any other Person or Persons whatsoever, shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in inspecting or taking such Account as aforesaid, or shall at any Time refuse or neglect, when required, to give to any Officer or Officers such Assistance as aforesaid, or shall at any Time neglect or refuse to keep his, her, or their Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, in such Manner as aforesaid, or hide or conceal any Part thereof, all and every such Maker and Makers, or Person and Persons so offending, shall for every such Offence severally forfeit and lose the Sum of One hundred Pounds.

Maker to keep the different Classes of Paper, &c. which has been charged with Duty from that which has not been charged, and so as the Officer may easily see the Departure Stamp and take an Account of the Number and Weight of the Reams &c.

Penalty on obstructing Officer, &c. 100l.

From Jan. 5, 1821, so much of recited Act as relates to the Mode of tying up Reams of Paper, &c. repealed.

IV. And whereas by the said recited Act it is enacted, that all and every Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, in tying up any Ream or Parcel of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, shall make use of only One entire and unknotted String, and that such String shall pass over the Length and across the Middle of each Ream of Paper, so that the Knot formed by tying together the Two Ends of such String shall be on the Middle of One of the Sides of such Ream, and that such String

String shall pass over the Length, and Twice at equal Distances across the Breadth of each Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, so that the Knot formed by tying together the Two Ends of such String shall be in the Middle of One of such Crossings, and on One of the Sides of such Parcel: And whereas such Provision is found inconvenient, and it is expedient to repeal the same; be it therefore enacted, That, from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, the said recited Provision shall be and the same is hereby repealed.

Weight of Paper to be put in Words joining to it *lbs.* or *Pounds* on the Label to be affixed on the Wrapper of every Ream of Paper, &c.

V. And be it further enacted, That all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall, in marking, writing, or printing on every Ream of Paper and Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, in large and legible Characters as required by the said recited Act, the Weight of each such Ream and Parcel respectively, write or print the same in Words at Length, joining to the Word or Words expressing such Weight, the Letters lbs. or the Word Pounds, and shall write or print the same upon the Label herein-after mentioned, and affixed as hereby required on the Wrapper of every Ream of Paper, and of every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard; and if any such Maker or Makers as aforesaid shall refuse or neglect to write or print, or cause to be written or printed as aforesaid on such Label of and upon every Ream of Paper, and of and upon every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, as soon as such Ream or Parcel is tied up in such Wrapper as herein-after mentioned, or at or before the Time when such Ream or Parcel is or shall be produced to be weighed or charged by the Officer with Duty, the Weight of such Ream and Parcel respectively, in large and legible Characters, and in Words at Length, or to join to the Word or Words expressing such Weight, the Letters lbs. or the Word Pounds as aforesaid; or if any such Ream of Paper or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall at any Time, on being re-weighed by any Officer or Officers of Excise (which such Officer and Officers are hereby respectively authorized and empowered to do), be found to weigh under or over the Weight so marked, written, or printed on such Ream or Parcel by such Maker or Makers as aforesaid, in the Proportion of Five *per Centum*, if the Weight of the Ream or Parcel exceed Twenty Pounds, or Ten *per Centum* if such Weight be Twenty Pounds or of less Weight, the same shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Maker or Makers of such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall for every such Offence forfeit and lose the Sum of One hundred Pounds, in respect of every such Ream or Parcel respectively.

Penalty on Neglect, or if Paper, &c. be found to be under the Weight marked, Forfeiture and 100l. for every Ream or Parcel.

From Jan. 5, 1821, so much of recited Act as relates to the Label to be affixed to the Wrapper before the Paper, &c. be produced to the Officer to be weighed and stamped, repealed.

VI. And whereas it is by the said recited Act enacted, that all and every Maker and Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, shall, as soon as any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard has been made and tied up as is by Law in that Behalf directed, and before it is produced to the proper Officer of Excise to be weighed and stamped to denote the Charge of Duty, firmly and permanently fix or cause to be fixed with warm Paste made of Glue, Flour, and Water only, a Label made of a certain Kind of Paper, called Tissue Paper, of at least Four Inches square, and of a different Colour from the Cover or Wrapper of the Ream, to and upon one of the Sides of the Cover or Wrapper of each and every Ream of Paper, and over the Knot formed by tying together the Two Ends of the String thereof, and shall firmly and permanently fix or cause to be fixed as aforesaid, on each and every Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, and Pasteboard, a Label made of the said Paper called Tissue Paper aforesaid, of at least Nine Inches square, over the Knot formed by tying together the Two Ends of the String thereof, and to and upon another larger Piece of Paper of a different Colour placed on the Top or Bottom of such Parcel, and beneath such Knot, and between the String and outer Sheet of such Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard respectively, and shall write or print, or cause to be written or printed on each and every such Labels respectively, in distinct and legible Characters, immediately after the same has been so affixed as aforesaid, and has become perfectly dry, the progressive Number of the Ream or Parcel, and in Words at Length, the Class or Denomination, and Sort or Kind of the Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard; and if the Paper has been so divided as aforesaid, the Number of Pieces into which the original Sheet shall have been divided as aforesaid, and the Weight of such Ream or Parcel as aforesaid; and shall also write, print, or mark thereon the Number or Letter by which the Mill at which such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard has been manufactured, shall be distinguished by the Book or Paper delivered to such Maker or Makers, and then in use as herein-before mentioned; and on which Label when perfectly dry, but not before, shall also be impressed by the Officer after he has weighed such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, Part of the Stamp to denote the Charge of Duty, the other Part thereof being impressed upon the Wrapper of the Ream of Paper, or upon the larger Piece of Paper to which such Label is affixed upon each Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard as aforesaid, with such Penalty and Forfeiture as is therein mentioned: And whereas it is expedient to repeal so much of the said Act as is herein-before recited, and to make other Provisions in lieu thereof, be it therefore enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, so much of the said Act as is herein-before recited shall be and the

same is hereby repealed; and that the Commissioners of Excise of *England* and *Scotland* respectively shall from Time to Time issue and cause to be issued to every Supervisor of Excise in whose District any Paper Mill shall be situated, or in which any Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall carry on any Manufactory thereof respectively, a sufficient Number of Labels of such Form and Construction as to the Commissioners of Excise in *England* shall seem fit and proper for the Purpose herein-after mentioned; and that, from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, every such Maker as aforesaid shall, on his or her Request in Writing given to the proper Officer of Excise, specifying therein the Number of Labels which such Maker has need of for the Purpose herein-after mentioned, be, within Eight Days after the Receipt of such Notice, supplied by such Officer with such Number of Labels signed by the Supervisor of Excise of such District for the Time being, and marked by such Supervisor with the Number or Letter by which the Mill or Manufactory of such Maker is distinguished by the Book or Paper delivered to such Maker, and then in use as is herein-before mentioned; and every such Maker, or his or her Foreman or Servant, shall, at the Time of the Delivery thereof, acknowledge on the Back of such Request Note the Receipt from the Officer of such Number of Labels as aforesaid; and shall, before he or she shall tie up any Ream of Paper or Parcel of Mill Board, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, in any Wrapper or Wrappers, fix or cause to be fixed with Paste and Glue, or Paste or Glue, on One of such Wrappers, One of such Labels as aforesaid, and shall press the same so that such Label shall be firmly and permanently fixed, united, and dried thereon and thereto; and that every such Maker as aforesaid shall tie up every Ream of Paper and Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, in a Wrapper or in Wrappers, on or to One of which Wrappers such Label shall be firmly and permanently fixed, united, and dried as aforesaid; and which Label, when such Ream and Parcel respectively is so tied up as aforesaid, shall be on the Top of every such Ream and Parcel, with the End thereof, for receiving the Impression of the Departure Stamp herein-after mentioned, on the Side of such Wrapper, or such Label shall be affixed on such other Part of such Wrapper as the Commissioners of Excise in *England* shall from Time to Time order and direct; and every such Maker as aforesaid shall, after such Ream and Parcel as aforesaid shall be so respectively tied up, write or print on such Label the Class of Paper, and the Denomination and Number of Dozens of Sheets of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, contained in such Wrappers, and also the Weight of such Ream or Parcel respectively, in the Manner required by this Act; and that when any Officer of Excise shall weigh any Paper, or any Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, for the Purpose of stamping and charging the same respectively with Duty, every such Maker as aforesaid shall write on such Label as aforesaid the proper progressive Number of each Ream or Parcel

Commissioners of Excise to issue to the Supervisor of the District, a sufficient Number of Labels to be used; with which the Officer shall supply the Maker.

One of such Labels shall be pasted on the Wrapper, that when the Ream is tied up, the Label shall be on the Top, with the End thereof, for receiving the Impression of the Departure Stamp.

Class and Weight to be put on such Label by the Maker; and, when the Officer weighs the Paper, &c. shall put thereon the progressive Number on such Ream, &c. and the Quarter and Year when weighed.

Parcel thereof respectively, as and when the same is put into or taken out of the Scale in which the same is so weighed, and the Quarter and Year in which such Ream and Parcel respectively is so weighed;

Officer to write on such Label the Day of the Month, and afterwards stamp the Ream or Parcel.

and every such Officer shall thereupon write upon such Label as aforesaid, the Day of the Month on which such Ream and Parcel respectively is weighed by him as aforesaid, and sign the same with his Christian and Surname, and shall thereupon stamp every such Ream and Parcel respectively with the Stamp denoting the Charge of Duty on such Ream or Parcel respectively, on the Top of every such Ream or Parcel respectively, Part of such Stamp being on such Label as aforesaid, and Part thereof on the Wrapper; and shall also stamp every such Ream and Parcel respectively on each Side thereof, across the Edges of the Upper and Lower Wrappers where they join or overlap;

How Quarters shall be distinguished.

and that for better regulating such progressive Number as aforesaid, the current Year shall be divided into Four Quarters, commencing respectively on the Sixth Day of *July*, Eleventh Day of *October*, the Sixth Day of *January*, and Sixth Day of *April*, the same being successively numbered First, Second, Third, and Fourth Quarters, and such progressive Numbers as aforesaid shall begin and commence, and be renewed with every such Quarter;

Penalty on Maker destroying such Label, making false Entry thereon, using it on any other Wrapper, tying up Paper, &c. in any Wrapper without such Label; and not marking on it the Particulars before mentioned, &c. 200*l*.

and if any Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall cancel, obliterate, or destroy any such Label as aforesaid, or make any false Entry thereon, or shall use any such Label as aforesaid, or the Wrapper on which the same has been put or fixed to cover or tie up any other Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, than that contained in such Wrapper, with such Label when first tied up and weighed, and charged with Duty; or shall take off, remove, or detach, or cause, permit, or suffer to be taken off, removed, or detached, any such Label from any such Wrapper as aforesaid, or shall tie up any Ream of Paper or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, in any Wrapper or Wrappers without such Label as aforesaid, or on One of which Wrappers (such Wrapper being on the Top of such Ream or Parcel) he or she shall not have, before such Ream or Parcel respectively was so tied up, fixed, or caused to be fixed with Paste and Glue, or Paste or Glue, One of such Labels as aforesaid, and pressed the same so that such Label shall be firmly and permanently fixed and dried thereon and thereto, or shall not after such Ream or Parcel respectively as aforesaid shall be tied up with Wrappers on One of which such Label shall be fixed as aforesaid, write on such Label the Class of Paper, and the Denomination and Number of Dozens of Sheets of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard contained in such Wrappers, and also the Weight of such Ream or Parcel respectively, in the Manner required by this Act; or shall not, when any such Ream or Parcel is weighed by any Officer as aforesaid to be charged with Duty, write on such Label as aforesaid the proper progressive Number of such Ream or Parcel respectively, as and when the same is put into or taken out of the Scale after being so weighed, and the Quarter and Year in which such Ream or Parcel respectively is so weighed; or shall sell, send out, or deliver any

Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, without being so tied up and labelled, and such Label written or printed upon as aforesaid; or shall not from Time to Time, on the Demand of any Supervisor or other Officer of Excise of equal Rank with a Supervisor, produce and deliver to him or them all such Labels delivered to such Maker and Makers as aforesaid, as shall be over and above the Number for which such Maker or Makers shall have produced to the proper Officer of Excise, to be taken Account of, Reams of Paper, or Parcels of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard; every such Maker shall for every such Label, Wrapper, Ream, and Parcel respectively as aforesaid, in respect of which such Offence shall be committed, forfeit and lose the Sum of Two hundred Pounds.

Departure Stamps to be issued.

VII. And be it further enacted, That the Commissioners of Excise of *England* and *Scotland* respectively shall from Time to Time issue and cause to be issued to every Supervisor of Excise in whose District any Paper Mill shall be situated, or in which any Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall carry on any Manufacture thereof respectively, a sufficient Number of Stamps or Dies of such Form and Construction as to the Commissioners of Excise of *England* shall seem fit and proper for the Purpose herein-after mentioned, and having moveable Figures therein, denoting the Numbers of the Day, Month, and Year respectively, to be called and distinguished by the Name or Title of a Departure Stamp; and that from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, every such Maker as aforesaid shall, on his or her Request in Writing given to the proper Officer of Excise, have delivered to him or her by such Officer One of such Stamps or Dies, the Receipt whereof shall, at the Time of such Delivery, be acknowledged on the Back of such Request Note by such Maker or his Foreman or Servant; and every such Maker shall, before he or she shall send out or remove or deliver from his or her Mill or Manufactory aforesaid, any Paper, or any Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, truly and distinctly put and fix an Impression, with Printers Ink, of such Departure Stamp or Die on such Part of the Label of every Ream of such Paper, and of every Parcel of such Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively, as shall be prepared or printed or shall be directed by the Commissioners of Excise of *England* for that Purpose; and on each Side of every Wrapper on which such Label is fixed near to and above the Duty Charge Stamp, and which Impression shall contain the Number of the Day, and also of the Month and Year, on which the same was put and fixed as aforesaid; and if any such Maker by himself or his Foreman or Servant shall not give or cause to be given such Receipt to the Officer for such Stamp or Die as aforesaid, or shall not, before he or she shall send out, deliver, or remove any Paper or Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, put and affix on the Label and Wrappers thereof as aforesaid, such Impression of such Departure Stamp as aforesaid; or if any Ream of

One to be delivered to every Maker, who shall fix an Impression thereof on the Label of every Ream of Paper, &c. before the same is sent out of the Mill, and on each Side of the Wrapper.

Penalty for not giving a Receipt for the Stamps; or for not using it as directed;

or for having Paper, &c. in Possession for 24 Hours after being so stamped;

Paper or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, having such Impression on such Label and on the Wrappers thereof as aforesaid, shall be found in the Possession or on the entered Premises of any such Maker as aforesaid (not being Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, sent or received by such Maker from some other Mill or Manufactory, or returned to such Maker from his or her Customer or Customers, and of which such Notice shall be given as herein-after mentioned, and which shall be kept in Stock shewn and produced as herein-after mentioned), after the Expiration of Twenty-four Hours after the Day of the Date of such Impression, *Sundays* excluded; or if any Label or Wrapper having thereon such Impression of a Departure Stamp as aforesaid, and not containing Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall be found in the Possession or on the entered Premises of any such Maker as aforesaid; or if any Paper, or Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard shall be found removing or removed from any such Mill or Manufactory as aforesaid, or in the Custody or Possession of any Stationer or Dealer in Paper (not being broken Reams or Parcels for immediate Sale, Use, or Consumption), without being inclosed in a Wrapper so labelled and with such Impressions of a Departure Stamp thereon and on the Wrappers thereof as aforesaid, all and every such Label, Wrapper, Ream, Parcel, Paper, Millboard, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and every such Maker, and every Person removing or who has removed or been concerned in the Delivery, Removal, or Receipt, of any such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, and every Stationer or Dealer, Person or Persons, in whose Custody or Possession such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively shall be found (except as aforesaid), shall for every such Offence lose the Sum of Two hundred Pounds in respect of every such Ream and Parcel respectively.

or for removing Paper, &c. without such Departure Stamp;

Forfeiture of Paper, &c. and 200l. for every Ream and Parcel.

Maker to deliver up to Supervisor Departure Stamp when required.

VIII. And be it further enacted, That every Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, to whom any such Stamp as aforesaid called a Departure Stamp shall have been delivered as aforesaid, shall, upon the Demand of any Supervisor of Excise, or other Officer of Excise of equal Rank or Degree, deliver back to such Supervisor or other Officer such Stamp, together with every Figure, Letter, and Part thereof, or thereunto belonging or therewith used and employed, on pain of forfeiting for every such Offence the Sum of Fifty Pounds.

Penalty for Refusal, 50l.

Paper, &c. returned shall be marked with the Number or Letter by which the

IX. And be it further enacted, That when and so often as any such Maker as aforesaid shall receive into his or her Possession, or have delivered at or on his or her entered Premises, any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, which has been made or charged with

Duty at any other Mill or Manufactory, or which has been sent out by such Maker and has been returned to him or her from any Customer or Customers, or other Person or Persons, every such Maker shall mark, write, or print on, and distinguish every such Ream or Parcel of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively, with the Number or Letter by which the Mill or Manufactory is distinguished at which the same was made or manufactured, or with the Word 'returned' respectively, as the Case may happen to be; and shall keep all such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, separate and apart from each other, and from all other Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard; and shall, on the next succeeding Visit or Survey of his or her surveying Officer of Excise, give such Officer Notice in Writing thereof, specifying in such Notice the progressive Number and Weight of each such Ream or Parcel, the Number of the Mill or Manufactory where made, the Date of Charge, the Date of the Departure Stamp (if any), and the Person from whom and Place from whence and Day when received by such Maker; and shall, upon such Visit or Survey produce to such Officer all such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, and assist such Officer in taking a true and particular Account thereof; and every such Maker shall, before he, she, or they shall send out, remove, or deliver from his or her Mill or Manufactory any such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, write or print on the Label of the Wrapper or Cover thereof, the distinguishing Number of his or her Mill or Manufactory, and put and fix as herein-before directed such Impressions of the Departure Stamp as are herein-before directed in respect of Paper made at such Mill and sent out as aforesaid; and if any such Maker as aforesaid shall neglect to give such Notice as aforesaid, or shall give as aforesaid a false or untrue Notice, or shall refuse or neglect to produce all such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, as aforesaid to such Officer, or to assist such Officer in taking a true and particular Account thereof, or shall neglect to write or print upon the Label of any such Ream or Parcel as aforesaid the distinguishing Number of his or her Mill or Manufactory, or to fix such Impressions of the Departure Stamp on the Label and Wrappers or Covers of every such Ream of Paper or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, when again sent out from such Mill or Manufactory, every such Maker shall for every such Offence forfeit and lose the Sum of One hundred Pounds for every such Ream or Parcel in respect whereof the Provisions and Directions of this Act are not complied with as aforesaid, and every such Ream and Parcel respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Mill is distinguished or with the Word 'Returned;'

and be kept separate, and Notice given to the Officer, who shall take an Account thereof;

and on being removed the Departure Stamp shall be affixed.

Penalty 100*l.* for every Ream or Parcel where Directions are not complied with.

X. And be it further enacted, That this Act, and the several Provisions and Directions thereof, shall be in force and applied, and shall

Provisions of this Act shall apply to all

uncharged Stock of Paper, &c. on Jan. 5, 1821.

shall be observed and executed to and in respect of all the uncharged Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, which shall be in the Possession of any such Maker as aforesaid on the said Fifth Day of *January* One thousand eight hundred and twenty-one; and that every such Maker as aforesaid shall, on the Wrapper or Cover of every Ream or Parcel thereof respectively, put, place, and affix as aforesaid such Label as aforesaid, with such Names, Numbers, Matters, and Things thereupon written or printed as herein-before directed; and that the proper Officer and Officers of Excise, on the said Fifth Day of *January* One thousand eight hundred and twenty-one, or as soon after as conveniently may be, shall examine and take a true and particular Account of all such uncharged Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, in the Possession of every such Maker as aforesaid; and that every such Maker as aforesaid shall, upon every Ream of Paper, and Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, charged with Duty before the said Fifth Day of *January* One thousand eight hundred and twenty-one, but which shall not be sent out from the Mill or Stock of such Maker as aforesaid before that Day, put and fix as aforesaid such Impressions of the Departure Stamp as aforesaid on the Label and Wrappers or Covers of every such Ream and Parcel respectively, as are herein-before directed; and if any such Maker as aforesaid shall refuse or neglect to put, place, and affix as aforesaid such Label as aforesaid on every such Ream and Parcel respectively of uncharged Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, as shall be in the Possession of such Maker on the said Fifth Day of *January* One thousand eight hundred and twenty-one, or shall not, upon the Request of such Officer as aforesaid, produce the same to be examined and taken account of by him, or shall not, by himself or herself, or by a sufficient Number of his, her, or their Servants or Workmen, give such Aid or Assistance to such Officer as he may require for taking such Account, or shall in any respect obstruct, hinder, or deceive him therein, or shall refuse or neglect on every Ream of Paper, or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, which shall have been charged with Duty before the said Fifth Day of *January* One thousand eight hundred and twenty-one, and shall not be sent out from the Mill or Stock of such Maker before that Day, put and fix as aforesaid such Impressions of the Departure Stamp as aforesaid, every such Maker shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds for every such Ream and Parcel respectively in respect whereof the Provisions and Directions of this Act shall not be complied with as aforesaid, and every such Ream and Parcel respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Label to be affixed on the Wrapper; and Officer to take an Account.

Departure Stamp to be affixed to the Wrapper of Paper, &c. removed.

Penalty where Directions are not complied with, 200*l.* for every Ream or Parcel, and Forfeiture.

Stationers not to return Wrappers to Makers, but shall cancel them.

XI. And be it further enacted, That no Stationer or Stationers, or Dealer or Dealers in Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard,

nor any other Person or Persons whatsoever, shall restore, return, re-deliver, or send, or procure, permit, or suffer to be restored, returned, re-delivered, or sent, to any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, nor to any Mill, Workhouse, Storehouse, Room, or other Place to any such Maker or Makers belonging, nor to any other Place or Places whatever, to or for the Use of any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, any Wrapper, Cover, or Label which has been before used as a Wrapper, Cover, or Label to any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, and marked or stamped with the Marks, Stamps, or Impressions directed by this Act to be used; but that all and every Stationer and Stationers, or Dealer and Dealers in Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, and other Person and Persons, shall, and they are hereby respectively required, upon opening any Ream of Paper, or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, 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 Wrapper; nor shall any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, receive, or cause, procure, permit, or suffer to be received, restored, returned, re-delivered, or sent to him, her, or them, or to be kept or deposited at any Mill, Workhouse, Storehouse, Room, or other Place to him, her, or them belonging, or at any other Place, to or for his, her, or their Use, any Wrapper, Cover, or Label which has been before used as a Wrapper, Cover, or Label to any Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, or in or with which any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard has been removed, carried, or sent out by any Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard; on Pain that every such Stationer or Dealer, or Maker or Makers of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, or other Person and Persons offending therein contrary to the Directions and Provisions of this Act, shall, for every such Offence, severally forfeit and lose the Sum of Two hundred Pounds in respect of every such Wrapper, Cover, or Label, and every such Wrapper, Cover, or Label shall be forfeited, and the same shall and may be seized by any Officer or Officers of Excise: Provided always, that nothing herein-before contained shall extend, or be deemed or construed to extend, to inflict the said Penalty of Two hundred Pounds for or on account of the not destroying or returning any Wrapper or Cover which hath been opened, containing therein the same identical

Makers not to receive such Wrappers.

Penalty, 200l.

Not to extend to Wrappers returned with Paper, &c. disliked on opening and refused.

identical Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard which was removed, carried, or sent away by the Maker or Makers thereof, and which is returned to him, her, or them on account of the same being disliked and refused by the Person or Persons to whom the same was sent, for or on account of the not destroying or returning any Label affixed to such Wrapper or Cover; any thing herein-before contained to the contrary in anywise notwithstanding.

So much of 47 G. 3. Sess. 2. c. 30. and 49 G. 3. c. 81. as relate to counterfeit Stamps in defraud of the Duty on Paper, repealed.

XII. And whereas by an Act made in the Forty-seventh Years of the Reign of His said late Majesty, amongst other Things to amend several Laws of Excise in *Great Britain*, it is enacted, that if any Person or Persons whatever shall counterfeit or forge, or cause to be counterfeited or forged, any Stamp, Device, or Label provided or directed to be used in pursuance of another Act made in the Thirty-fourth Year of the Reign of His said late Majesty, every Person so offending, and being thereof duly convicted, shall be adjudged a Felon, and shall for such his, her, or their Offence be transported as a Felon or Felons for the Space of Seven Years: And whereas by another Act made in the Forty-ninth Year of the Reign of His said late Majesty, amongst other Things to amend several Laws of Excise, it is enacted, that if any Person or Persons whatever shall, upon any Cover or Wrapper of or belonging to, or used with, or upon any Label affixed to any Ream or Quantity of Paper, or upon any Pasteboard, Millboard, Scaleboard, or Glazed Paper, counterfeit, forge, or resemble the Mark or Impression of any Stamp or Device provided or directed to be used in pursuance of the said Act of the Thirty-fourth Year of His said Majesty's Reign; or shall have in his, her, or their Custody or Possession any such counterfeit Stamp or Device, knowing the same to be counterfeited, or shall have in his, her, or their Custody or Possession, or shall utter, vend, or sell any Paper with a counterfeit or forged Mark or Impression of any such Stamp or Device on the Cover or Wrapper of such Paper, or of any Label affixed thereto, or any Pasteboard, Millboard, Scaleboard, or Glazed Paper, with a counterfeit or forged Mark or Impression of any such Stamp or Device upon such Pasteboard, Millboard, Scaleboard, or Glazed Paper, or upon any Label affixed thereto, knowing the same to be so counterfeited or forged; or shall, upon any Ream or Quantity of Paper which has not been duly entered with the proper Officer or Officers, and charged with the Duty imposed for or in respect of such Paper, knowingly put or place any Cover or Wrapper having thereon such counterfeit or forged Mark or Impression, or any such counterfeit Label; every Person so in either of the said Cases offending, and being thereof duly convicted, shall in lieu and instead of the said Penalty of Five hundred Pounds, be adjudged a Felon, and shall for such his, her, or their Offence be transported as a Felon or Felons for the Space of Seven Years: And whereas the Provisions herein-before recited have not answered the good Purposes thereby intended, and it is expedient that so much of the aforesaid Acts as are herein-before recited should be repealed; be it therefore enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, so much of the

the said Acts respectively as are herein-before recited, shall be and the same is and are hereby repealed.

Penalty on Persons counterfeiting Stamps, &c. used for securing the Duties on Paper, &c. having them in Possession; using them on Wrappers or Labels; or selling Paper, &c. with counterfeit Stamps, &c. 1000*l.* and for every Wrapper, &c. 500*l.*

XIII. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, if any Person or Persons shall write, counterfeit, or forge, or cause to be imitated, counterfeited, or forged, any Stamp, Die, Device, or Label, or any Figure, Letter, or Part of any Stamp, Die, Device, or Label, directed by or provided and used in pursuance of this Act, or of any other Act or Acts of Parliament made for securing the Duties on Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard; or shall have in his, her, or their Custody or Possession any such false, counterfeit, or forged Stamp, Die, Device, or Label, or any false, counterfeit, or forged Figure, Letter, or Part of any such Stamp, Die, Device, or Label, knowing the same to be false, counterfeited, and forged; or shall upon any Wrapper or Cover of or belonging to or used with or upon any Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, or upon any such Label as aforesaid, imitate, counterfeit, or forge, or cause to be imitated, counterfeited, or forged, the Mark or Impression of any such Stamp, Die, or Device, or of any Figure, Letter, Character, or Part of any such Stamp, Die, or Device as aforesaid, or knowingly have the same in his, her, or their Custody or Possession; or shall have in his, her, or their Custody or Possession, or shall utter, vend, or sell any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard or Scaleboard, with a false, imitated, counterfeited, or forged Mark or Impression of any such Stamp, Die, or Device, or any Figure, Letter, Character, or Part thereof, on the Wrapper or Cover of such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, or on any such Label affixed thereto or thereupon, or to or upon any Wrapper or Cover thereof, or with any false, counterfeit, or forged Label aforesaid, or any false, counterfeit, or forged Figure, Letter, Character, or Part of such Label as aforesaid, or with any false, counterfeited, or forged Printing or Writing on any such Label, knowing the same or any Part thereof to be counterfeited or forged; or shall upon any Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, put or place any Wrapper or Cover, or Part of any Wrapper or Cover, or any Label or Part of any Label, having thereon or therein any false, counterfeit, or forged Writing, Printing, Letter, Figure, Character, Mark, or Impression, knowing the same to be false, counterfeited, and forged; or shall upon any Ream of Paper or Parcel of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, not taken account of and charged with Duty by the proper Officer of Excise, put or place any of the Stamps or Impressions directed by or provided or used in pursuance of this Act, or any such other Acts as aforesaid; every Person so in either of the said Cases offending shall, for every such false, counterfeit, or forged Stamp, Die, Device, or Label, or Figure, Letter, Character, or Part of such Stamp, Die, Device, or Label, forfeit and lose the Sum of

One

One thousand Pounds, and for every such Wrapper, Cover, Ream, or Parcel respectively, the Sum of Five hundred Pounds; and every such false, counterfeited, and forged Stamp, Die, Device, and Label, Figure, Letter, Character, and Part of such Stamp, Die, Device, or Label, and every such false, counterfeit, and forged Impression, and every such Wrapper, Cover, Ream, and Parcel respectively, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Maker to enter in a Book an Account of the Quantity and Weight of each Class of Paper, &c. sold or sent from his Mill with the Date of the Departure Stamp; and deliver an Account of the progressive Numbers of Reams, &c. sent out since last Survey.

XIV. And be it further enacted, That every Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall daily and every Day enter or cause to be entered in a Book to be provided by him, her, or them for that Purpose, an exact and particular Account of the Quantity and Weight of each Class of Paper, and of each Denomination of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard respectively, and of the progressive Number of every Ream and Parcel thereof respectively, which shall be sold, delivered, or sent out from his or her Mill or Manufactory by any such Maker as aforesaid, and of the Date of such Impression of such Departure Stamp or Die as aforesaid put and affixed thereon, and of the Place to which and Conveyance by which the same shall be sent; and shall daily or on every successive Survey by any Officer of Excise of the entered Mill or Premises of such Maker, deliver to such Officer an Account in Writing signed by such Maker or his Foreman, containing the progressive Numbers of all the Reams of Paper and Parcels of Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively delivered or sent out from such Mill or Manufactory on that Day, or since the last Survey of an Officer of Excise, as the Case may be; and such Book shall be at all Times kept on the entered Premises of every such Maker as aforesaid, open to the Inspection of any Officer of Excise of superior Rank to a Supervisor, and to any Supervisor or other Officer of equal Rank with the Supervisor of Excise, when required by any written Order of a Collector of Excise, or other Officer of Excise of superior Rank to a Supervisor, who shall visit or survey the same; and if any such Maker as aforesaid shall neglect or refuse to keep such Book, or daily make or cause to be made due Entries therein as aforesaid, according to the true Intent and Meaning of this Act, or shall make, or cause or permit to be made, any false Entry therein, or shall cancel, alter, obliterate, or destroy any of such Entries made therein, or tear thereout or destroy any of the Leaves or Part of such Book or Paper, or shall hinder or obstruct any Officer of Excise of superior Rank to a Supervisor, or any Supervisor, or any Officer of equal Rank with a Supervisor, when required by any written Order of a Collector or other Officer of Excise of superior Rank to a Supervisor, from or in examining or inspecting such Book, or making any Extract or Extracts therefrom at his or their free Will and Pleasure, or shall refuse or neglect to deliver to the Officer of Excise such Paper as aforesaid, every such Maker as aforesaid shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Book to be open to Inspection.

Penalty for Neglect or Obstruction, 200*l.*

XV. And

Paper distinguished by First and Second Class: Millboard, ButtonBoard, &c. to bear their different Denominations.

XV. And be it further enacted, That whenever by the said recited Act, Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard and Scaleboard, are required to be distinguished by the different Classes, Denominations, Sorts and Kinds of each, the same shall not be required to be further or otherwise separate or distinguished than into Paper of the First and Second Class respectively; and all such Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, and Scaleboard into their aforesaid several Denominations; and no Penalty imposed by the said Act, shall be incurred by not distinguishing or separating the same or any of them into their several Sorts and Kinds; any thing in the said recited Act, or any other Act or Acts, to the contrary thereof notwithstanding.

Persons buying Paper liable to Seizure shall, on giving Information, receive the Value paid by them.

XVI. And be it further enacted, That every Retailer, Stationer, or Dealer in Paper, or other Person who shall have bought, received, or agreed for any Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively, which may be forfeited or liable to Seizure by this or by any other Act or Acts, and shall discover to and inform any Officer or Officers of Excise of the same, shall on the Condemnation thereof, and on Conviction of the Offender in the Penalty or Penalties incurred by such Offence, be paid (by the Officer seizing the same) the Value of all such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard and Scaleboard respectively, which shall be so seized and condemned, and for which such Retailer, Stationer, Dealer, or other Person shall have actually paid or be liable to pay, and shall pay, and such Payment shall be deemed a Part of the Expences attending such Seizure.

Provision of recited Act prohibiting Maker from carrying on the Business of a Stationer at any Mill, or in any Premises within Two Miles of a Mill, repealed.

XVII. And whereas it is by the said Act, made in the Fifty-sixth Year of the Reign of His late Majesty, enacted, that no Maker or Makers of Paper, or other Person or Persons, shall carry on the Trade or Business of a Stationer or Dealer in Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, at any Paper or Pasteboard Mill respectively; nor shall any Maker or Makers of Paper carry on the Business of a Stationer or Dealer in Paper in or on any Premises within the Distance of Two Miles of any Mill or Manufactory for the making of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard: And whereas it it expedient to repeal the said recited Provision, be it therefore enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, the same shall be and is hereby repealed, and that from and after the Fifth Day of *January* One thousand eight hundred and twenty-one, no Person or Persons whatever shall carry on or be concerned in the Trade or Business of a Retail Stationer or Dealer in Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard or Scaleboard, at any Paper or Pasteboard Mill respectively, nor shall any Maker or Makers of Paper carry on or be concerned in the Business of a Retail Stationer or Dealer in Paper, in or on any Premises within the Distance of One Mile of any Mill or Manufactory for the making

Stationer not to carry on Business at a Mill or in any Premises within One Mile of any Mill, on Penalty of 200*l.*

making of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively, wherein he or she is concerned or interested, on pain of forfeiting for every such Offence the Sum of Two hundred Pounds.

Who shall be deemed Pasteboard Makers.

XVIII. And be it further enacted, That every Maker and Manufacturer of Pasteboard (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, 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 Pasteboard 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 Pasteboard Maker, and as required by Law of Pasteboard 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 Pasteboard Maker for Cards as aforesaid shall use or employ any other than First Class Paper for that Purpose, or shall make or sell any Pasteboard, 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 Pasteboard; any thing to the contrary thereof in any other Act or Acts notwithstanding.

Pasteboard Maker to take out a Licence, and make Entry of his Premises.

Notice to be given of opening Reams, and an Account rendered of the Quantity used Quarterly.

Penalty on Neglect, 100*l.*

Not liable to any further Regulations relating to Pasteboard Makers.

No Charge of Duty for Deficiency shall be made, unless the Deficiency

XIX. And be it further enacted, That no Maker of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard or Scaleboard, shall, on comparing the Quantity thereof respectively contained and inserted in the Entries required by the said recited Act, added to the uncharged Stock of such Maker, shall

shall be charged with Duties on any Deficiency of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard respectively, unless the Deficiency of such Quantity contained and inserted in such Entries, added to the uncharged Stock of such Maker, shall be found to be more than Ten *per Centum* under and below the Account entered and kept of the Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard or Scaleboard respectively, which shall have been daily made by such Maker, and of which no Account is to be so kept as aforesaid, any thing in the said Act to the contrary thereof notwithstanding; and every such Maker as aforesaid shall, at the Time of making such annual Balance as provided and required by the said recited Act, make out and deliver to the proper Officer, at his Request, a just and true Account according to the best of his or her Knowledge, Information, and Belief, and signed by him or her, or his or her Foreman or Manager, of the whole of his or her uncharged Stock of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard and Scaleboard respectively, distinguishing the Class and Denomination and Quantity of each, and the respective Rooms and Places, and State and Condition in which the same are deposited; and if any such Maker shall knowingly or wilfully or negligently make out or deliver an untrue Account thereof as aforesaid, or any such Maker shall not make out, and upon Request as aforesaid deliver such Account as aforesaid, every such Maker shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

of the Quantities contained in the Entries required by recited Act, added to the uncharged Stock, shall be found more than Ten per Cent. below the Account kept.

Account of uncharged Stock to be delivered to Officer at his Request.

Penalty, 200*l.*

XX. And be it further enacted, That if any Maker of Paper shall at any Time couch or press together, without the Use of Paste, any Paper of the First Class or Denomination, or the Materials thereof, with any Sheet of Paper of the same or any other Class or Materials, all such Paper so couched or pressed together shall be deemed subject and liable to the Duties imposed upon and payable for and in respect of Paper of the First Class and Denomination.

Paper of the First Class pressed together without Paste liable to the Duties imposed on that Class.

XXI. And whereas an Excise Duty of One Pound One Shilling is by an Act made in the Forty-third Year of the Reign of His said late Majesty, to repeal the Duties of Excise payable in *Great Britain*, and to grant other Duties in lieu thereof, imposed for every One hundred Weight of Scaleboard made in *Great Britain:* And whereas Scaleboard is an Article or Commodity made from the Shaving or Cutting of Wood, and is used and employed in the Manufacture of various Articles and Commodities as and for or as a Substitute for Millboard and Pasteboard, and has been included in the Laws of Excise, and the Duties imposed upon Makers of Paper and the Makers of Scaleboard have been surveyed under the Laws and Regulations made for securing and collecting the Duties of Excise imposed for or in respect of Paper: And whereas Doubts have arisen whether the Makers of Scaleboard are subject and liable to the several Regulations by Law imposed on Makers of Paper, and to take out and pay for a Licence to carry on such Trade as Makers of Paper; for Removal of such Doubt, be it enacted and declared, That every Maker of Scaleboard shall be deemed

Scaleboard Makers liable to the Laws and Regulations imposed on Paper Makers.

deemed and shall be subject and liable to all and every the Laws and Regulations, Penalties and Forfeitures, which are imposed and in force for and in respect of Makers of Paper, and shall take out and pay for a Licence as a Maker of Paper; and all Scaleboard shall be tied up, labelled, charged with Duty, and removed as Millboard, and under and subject to such Laws, Regulations, Penalties, and Forfeitures as aforesaid.

Scaleboard to be charged as Millboard.

Provision in 34 G.3. c. 20. as to an Allowance for Damage sustained from the Loss of Paper, &c. arising from the sinking of Vessels conveying the same, repealed.

Paper, &c. destroyed by Fire or Wreck, Maker, on proving Loss before Quarter Sessions or Commissioners of Excise, and that the Duty was paid, may recover the Duty, on producing a Certificate to the Collector of Excise.

XXII. And whereas by an Act made in the Thirty-fourth Year of the Reign of His said late Majesty, for repealing the Duties on Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, and for granting other Duties in lieu thereof, Provision was made for certain Allowance for Damage sustained by Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper damaged by the casting away or sinking of the Barge or Vessel in which the same should be transported from one Part of this Kingdom to another, which Provision has not proved sufficient to answer the Intention of the said Act; be it therefore further enacted, That from and after the said Fifth Day of *January* One thousand eight hundred and twenty-one, the said recited Provision shall be and the same is hereby repealed; and that if any Quantity of Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall be inevitably destroyed, or so far inevitably damaged by Fire, or by the unavoidable Wreck of or other unavoidable Injury to the Vessel or Barge in which such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard shall be transporting, or be shipped on board to be transported from one Part of this Kingdom to another Part thereof, as that such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, shall be no longer capable of Use as such respectively, but must be wholly destroyed or re-manufactured and charged again with Duty, it shall and may be lawful to and for the Maker of such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard, being at the Time of such Loss the Proprietor and Owner thereof, to make Proof of such Loss and the Cause thereof, on the Oath of One or more credible Witness or Witnesses, and of the Duty in respect of such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, having been duly paid by such Maker, before the Justices of the Peace of the County, Riding, or Division where such Accident happened or was first discovered, at their General Quarter Sessions, or before the Commissioners of Excise for the Time being, or any Three of them, who are hereby severally and respectively empowered to summon before them the Witnesses necessary to make such Proof, under the Penalty, for Non-attendance, of Twenty Pounds, to be levied by Distress and Order of such Justices or Commissioners respectively, and to administer to such Witnesses the Oath hereinbefore mentioned; and upon such Proof being made by such Witnesses, or by legal Documents, that such Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard was inevitably destroyed or inevitably damaged, so far as aforesaid, by Fire or by the unavoidable Wreck of or other unavoidable Injury to such

Barge or Vessel as aforesaid, and that the Duties thereon were paid as aforesaid, to grant a Certificate thereof, and of the Amount of such Duties; and upon the Production of such Certificate by such Maker as aforesaid to the Collector of the Excise Collection where such Certificate shall have been granted, he shall be obliged to pay or allow to such Maker, being the Proprietor of the said Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, Pasteboard, or Scaleboard, out of the Duties of Excise, in or coming into his Hands, so much Money as the Sum certified to have been paid for the Duty on the Paper, Millboard, Button Board, Button Paper, Glazed Paper, Sheathing Paper, or Pasteboard so lost or destroyed, and of which such Proof shall have been so given as aforesaid, shall amount to: Provided always, that no such Maker as aforesaid shall be entitled to any such Relief or Allowance as aforesaid, unless Notice in Writing of such Accident, describing the Nature, Cause, and Extent of such Loss as aforesaid, shall be delivered to the Supervisor of Excise of the District in which such Accident shall have happened, or where such Loss shall have been first discovered, within Three Days next afterwards, or unless such Maker as aforesaid, who shall have sustained such Loss or Damage, or his, her, or their Agents, shall give or leave Notice in Writing with the Supervisor or Collector of Excise of the Division or Collection where such Quarter Sessions shall be held, of the Intention of such Maker, being such Proprietor and Owner as aforesaid, to apply for such Allowance or Relief as aforesaid, or to the Solicitor of Excise for the summary Jurisdiction where such Application is intended to be made to such Commissioners as aforesaid, Fourteen Days at the least before the Beginning of such Quarter Sessions, or before such Application to such Commissioners, and shall apply for such Relief within One Month after such Loss, or at the next General Quarter Sessions of such Justices happening after the Expiration of such Month; any thing in this or in any other Act or Acts to the contrary notwithstanding.

Notice of Application to be given to the Supervisor.

XXIII. And be it further enacted, That nothing in this Act contained shall extend, or be deemed or construed to extend, to repeal or alter any Act or Acts in force immediately before the passing of this Act, relating to the Duties on Paper or Pasteboard respectively, or any of the Clauses or Provisions therein contained, save and except so far as such Act or Acts, or the Clauses, Provisions, Powers, or Authorities therein contained, are repealed, altered, or controuled by this present Act, or are repugnant to any of the Provisions thereof; but that all and singular the said former Acts, and the several Provisions, Rules, Regulations, Powers, and Authorities therein contained or granted, and the Pains, Penalties, and Forfeitures incurred or thereby imposed or provided for any Breach or Non-observance of the same, except as aforesaid, shall remain and continue in as full Force and Effect as if this Act had not been made; any thing herein contained to the contrary in anywise notwithstanding.

Not to affect any Act relating to the Duties on Paper, unless where hereby altered.

XXIV. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods as any Fine, Penalty,

Recovery and Application of Penalties.

or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively, and that One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them who shall discover, inform, or sue for the same.

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