

ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. LXXVII.

An Act to amend the ſeveral Acts for ſecuring the Duties on Paper made in *Ireland*. [10th *June* 1809.]

WHEREAS by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof, in lieu of former Duties of Exciſe, Taxes, and Drawbacks*, a certain Duty of Excile of One Penny for every Pound Weight is impoſed on Brown Paper made of old Ropes or Cordage only, without any Mixture of other Materials therewith; and by another Act, made in the ſame Seſſion of Parliament, for amending ſeveral Acts for regulating and ſecuring the Collection of the Duties on Paper made in *Ireland*, it is amongſt other Things enacted, that Brown Paper made of old Ropes or Cordage only, and without any Mixture of other Materials therewith, ſhall be denominated, deemed, and taken to be Paper of the Second Claſs; and it is alſo, by the ſaid laſt recited Act among other Things enacted, that if in any Engine of which Notice ſhall be given by any Paper Maker as employed in the making of Paper, chargeable with a Duty not exceeding One Penny for every Pound Weight thereof, any Materials ſhall be at any Time found other than old Ropes and Cordage, then and in every ſuch Caſe, ſuch Paper Maker ſhall forfeit the Sum of One hundred Pounds: And whereas it ſometimes happens that certain refuſe Materials fit only for making Brown Paper, and not fit for or capable of making Paper chargeable under the ſaid Acts, with any 47G. 3. c.18.

Duty exceeding One Penny *per* Pound Weight, is occaſionally mixed with ſuch old Ropes or Cordage, for the making of ſuch Brown Paper; 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,

Brown Paper made of Cordage only ſhall be liable to the Duty of 1d. per lb. and be of the Second Claſs.

That all Brown Paper made of old Ropes or Cordage only, without any Mixture of other Materials therewith, in Manner in the ſaid Act mentioned, or made of ſuch old Ropes or Cordage mixed with ſuch refuſe Materials only, as are not fit for making any Paper chargeable with a Duty exceeding One Penny *per* Pound Weight, ſhall be liable to the ſaid Duty of One Penny *per* Pound Weight, and ſhall be denominated Paper of the Second Claſs under the ſaid recited Acts; and that ſo much of the ſaid laſt recited Act as directs, that if in any Engine of any Paper Maker of which Notice ſhall be given as aforeſaid, any Materials ſhall be found other than old Ropes or Cordage, ſuch Paper Maker ſhall forfeit the Sum of One hundred Pounds, ſhall be and the ſame is hereby repealed.

Penalty on finding certain Materials in Engines of Paper Makers, repealed.

If in any Engine there ſhall be found Materials fit for making a higher priced Paper than Cordage will make, &c. the Paper Maker ſhall forfeit 100l.

II. And be it further enacted, That if in any Engine of any Paper Maker, of which Notice ſhall be given under the ſaid laſt recited Act as employed in the making of Paper chargeable with a Duty not exceeding One Penny for every Pound Weight thereof, any Materials fit for making a higher-priced Paper than ſuch Paper as old Ropes or Cordage will make, or any Materials fit for making or which can be employed in making any Paper chargeable with a Duty exceeding One Penny for every Pound Weight thereof, ſhall be at any Time found, then and in every ſuch Caſe ſuch Paper Maker ſhall forfeit the Sum of One hundred Pounds, to be recovered and applied in like Manner as any other Penalty of like Amount may be recovered and applied under or by virtue of the ſaid laſt recited Act.

How Paper Makers ſhall pay for Vats or Wet Preſſes kept by them.

III. And be it declared and enacted, That every Paper Maker in *Ireland* ſhall be charged and chargeable with, and ſhall pay for and in reſpect of every Vat or Wet Preſs whichever ſhall be moſt in Number, which ſhall at any Time be kept or uſed by ſuch Paper Maker, the ſeveral and reſpective Sums which by the ſaid recited Act of the Forty-ſeventh Year aforeſaid, for amending the Acts for regulating and ſecuring the Collection of the Duties on Paper made in *Ireland*, are charged and made payable for or in reſpect of any Vat or Wet Preſs of ſuch Paper Maker, whether ſuch Sum is charged and made payable for any Vat or Wet Preſs kept or uſed, or for any Vat or Wet Preſs kept and uſed by any ſuch Paper Maker, at ſuch Time and in ſuch Proportions as in the ſaid laſt recited Act is mentioned, ſpecified, and contained.

Powers of recited Acts extended to this Act.

IV. And be it further enacted, That all the Powers, Proviſions, Regulations, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in the ſaid recited Acts of the Forty-ſeventh Year aforeſaid, or in any Act or Acts referred to in and by the ſaid recited Acts or either of them, ſhall be applied in Execution of this Act, as fully and effectually to all Intents and Purpoſes, as if the ſame were repeated and re-enacted in this Act, ſo far as the ſame are compatible and conſiſtent with the Proviſions of this Act, and except ſo far as the ſame are expreſsly altered or repealed by this Act; and that all Penalties and Forfeitures incurred under this Act,

ſhall be paid and payable in *Britiſh* Currency, and ſhall and may be received, recovered, levied, and applied in ſuch Manner as is directed by the ſaid recited Acts or any of them, or by any other Act or Acts in force in *Ireland*, for regulating and ſecuring the Collection of the Duties on Paper made in *Ireland*.

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