

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CLXXXIII.

An Act to impose a Countervailing Duty of Excise on Bleaching Powder imported from *Ireland*.

[30th *July* 1814.]

WHEREAS by an Act passed in the Forty-third Year of the Reign of His present Majesty King *George* the Third, intituled *An Act to repeal the Duties of Excise payable in* Great Britain; *and to grant other Duties in lieu thereof*; and another Act, made in the Forty-seventh Year of the Reign of His said present Majesty, certain Allowances are made for Salt, used, employed, spent and consumed by Bleachers of Linen or Cotton in *England* and *Scotland* respectively in the making of Oxygenated Muriatic Acid for the sole Purpose of bleaching Linen or Cotton; and by another Act made in the Fifty-second Year of the Reign of His said present Majesty, an Allowance or Drawback of the Duties payable on Salt is made to Bleachers of Cotton Yarn or Twist, for such Salt as is used, employed, spent, and consumed by them in making Oxygenated Muriatic Acid for the Purpose of being made use of in the Bleaching of Linen or Cotton Yarn or Twist: And whereas in *Ireland*, an Allowance or Drawback of the Duties payable on Salt is made to Makers or Manufacturers of Oxygenated Muriatic Acid (whether such Makers or Manufacturers are Bleachers of Linen or Cotton, or of Linen or Cotton Yarn or Twist, or not), for such Salt as is used, employed, spent, or consumed by them in making Oxygenated Muriatic Acid, and great Quantities of a certain Preparation of Muriatic Acid, called Bleaching Powder, made and prepared from Salt, for which an Allowance or Drawback of the Duties payable thereon has been made in *Ireland*, to such Makers or Manufacturers of the Oxygenated Muriatic Acid from whence such Bleaching Powder has been made and prepared, 43 G. 3. c. 69.

prepared, have been imported into *Great Britain*, to the manifeſt Injury of the Manufacture of Oxygenated Muriatic Acid in *Great Britain*, and to countervail the Duty paid for the Salt made uſe of in *Great Britain* by the Makers or Manufacturers of Oxygenated Muriatic Acid, and not being Bleachers of Linen or Cotton, or of Linen or Cotton Yarn or Twiſt, it is expedient to impoſe the Duty herein-after mentioned: 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 Firſt Day of *September* One thouſand eight hundred and fourteen, there ſhall be raiſed, levied, collected and paid, unto His Majeſty, His Heirs and Succeſſors, for every Hundred Weight of Bleaching Powder made in *Ireland*, and imported from thence into that Part of *Great Britain* called *England*, a Countervailing Duty of One Pound Five Shillings; and for every Hundred Weight of Bleaching Powder made in *Ireland*, and imported from thence into *Scotland*, a Countervailing Duty of Nine Shillings and Sixpence, and ſo in Proportion, as the Caſe may require, for any greater or leſs Quantity of ſuch Bleaching Powder imported into *England* or *Scotland* reſpectively; and which ſaid Duties reſpectively ſhall be paid by the Importers of ſuch Bleaching Powder before the Landing thereof.

Bleaching Powder imported from Ireland into England to pay a Countervailing Duty of 25s. per Cwt.; and into Scotland, 9s. 6d. per Cwt.

II. And be it further enacted, That ſuch of the Countervailing 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 *Scotland* ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being; and ſhall be raiſed, levied, collected, and paid under, ſubject, and according to the Rules, Regulations, Reſtrictions and Proviſions by any Act or Acts of Parliament in force relating to the Payment of the Countervailing Duties of Exciſe for or in reſpect of any Goods or Commodities made in *Ireland*, and imported from thence into *Great Britain*.

Duties to be under the Commiſſioners of Exciſe.

III. And be it further enacted, That the Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees of any Bleaching Powder made or manufactured in *Ireland* and imported from thence into *Great Britain* ſhall, within Twenty-one Days next after the Arrival of the Ship or Veſſel in which any ſuch Bleaching Powder ſhall be ſo imported, within the Port in that Part of the United Kingdom into which ſuch Bleaching Powder ſhall be imported, make due Entry with the Collector of Exciſe of the ſaid Port of all ſuch Bleaching Powder on board ſuch Ship or Veſſel belonging to ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, and ſhall then, or before, ſatisfy and pay the Import Duties of Exciſe by this Act impoſed for or in reſpect of ſuch Bleaching Powder, and land the ſame; and if ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, ſhall neglect or refuſe to make ſuch Entry, or to pay ſuch Duties, or to land ſuch Bleaching Powder within ſuch Twenty-one Days, all ſuch Bleaching Powder ſhall be forfeited, together with the Caſks and Packages containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Entry to be made with the Collector of Exciſe within 21 Days after the Arrival of the Veſſel importing the Bleaching Powder.

IV. And be it further enacted, That in all Entries ſo to be made of any Bleaching Powder made or manufactured in *Ireland*, and imported from thence

Entries to ſpecify the Numbers and

thence into *Great Britain*, the Number of Caſks and other Packages containing ſuch Bleaching Powder, with the particular Numbers and Marks of each of them on board of each reſpective Ship or Veſſel in which the ſame ſhall be ſo imported, ſhall be inſerted, on Pain, for every Neglect or Refuſal thereof, to forfeit all ſuch Bleaching Powder, with the Caſk or other Package wherein the ſame ſhall be contained, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe. Marks of the Caſks and Packages.

V. And be it further enacted, That all Monies ariſing by the Duties by this Act impoſed, (the neceſſary Charges of raiſing and accounting for the ſame excepted), ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*. Duties to be carried to the Conſolidated Fund.

VI. And be it further enacted, That no Bleaching Powder made or manufactured in *Ireland*, and imported or brought from thence into *Scotland*, ſhall be removed or carried from thence into that Part of *Great Britain* called *England*, on Pain of Forfeiture thereof, together with the Caſk or other Package containing the ſame; and alſo the Veſſel, Boat, Cart, Carriage, and all Cattle uſed in ſuch Removal or Carriage thereof. No Iriſh Bleaching Powder to be conveyed from Scotland to England.

VII. And be it further enacted, That no Maker or Makers, or Manufacturer or Manufacturers of Oxygenated Muriatic Acid in *Great Britain* ſhall ſell, deliver, or otherwiſe diſpoſe of, or cauſe, procure, permit, or ſuffer to be ſold, delivered, or otherwiſe diſpoſed of to any Chymiſt, or to any Maker or Makers of Glauber Salt, or to any Maker or Makers of Soap, or to any Perſon or Perſons whatſoever for the Uſe of or in Truſt for any ſuch Chymiſt or Maker or Makers of Glauber Salt, or Maker or Makers of Soap, the Whole or any Part of the Reſiduum, Caput mortuum, Refuſe or Remains of any Salt or other Material or Materials uſed or employed in the Making, Manufacture, or Procurement of Oxygenated Muriatic Acid, or any Preparation or Mixture containing any ſuch Salt or Reſiduum, Caput mortuum, Refuſe or Remains, or any Part thereof; and if any Maker or Makers, or Manufacturer or Manufacturers of Oxygenated Muriatic Acid in *Great Britain* ſhall ſell, deliver, or otherwiſe diſpoſe of, to any Chymiſt, or to any Maker or Makers of Glauber Salt, or to any Maker or Makers of Soap, or to any Perſon or Perſons whatſoever for the Uſe of or in Truſt for any ſuch Chymiſt or Maker or Makers of Glauber Salt, or Maker or Makers of Soap, the Whole or any Part of the Reſiduum, Caput mortuum, Refuſe or Remains of any Salt, or other Material or Materials uſed or employed in the Making, Manufacture, or Procurement of Oxygenated Muriatic Aid, or any Preparation or Mixture containing any ſuch Salt or Reſiduum, Caput mortuum, Refuſe or Remains; then and in each and every ſuch Caſe the Maker or Makers, or Manufacturer or Manufacturers of Oxygenated Muriatic Acid ſo offending, ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds. Makers of Oygenated Muriatic Acid not to diſpoſe of the Reſiduum, &c. of any Material uſed in the Manufacture thereof to any Chymiſt, Maker of Glauber Salt, or Maker of Soap. Penalty, 200l.

VIII. And be it further enacted, That all and every Maker and Makers, and Manufacturer and Manufacturers in *Great Britain* of Muriate of Lime, or any other Chymical Preparation, the eſſential or operative Ingredient of which is Muriatic Acid, ſhall be deemed and taken to be a Maker or Makers, and Manufacturer or Manufacturers of Oxygenated Muriatic Acid within the Meaning of this Act. Who ſhall be deemed Makers of Oxygenated Muriatic Acid.

IX. And

Recovery and Application of Penalties.

IX. 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, 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 or them who ſhall inform, diſcover, or ſue for the ſame.

Powers of 12 Car 2. c. 24. or any other Law relating to the Exciſe extended to this Act.

X. 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 His late Majeſty 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 or Laws now in force relating to His Majeſty's Revenue of Exciſe, are provided or eſtabliſhed for managing, raiſing, levying, collecting, mitigating or recovering, adjudging or aſcertaining the Duties thereby impoſed, or any of them, ſhall be practiſed, uſed, and put in Execution in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the Duties of Exciſe 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.

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