

ANNO PRIMO

GULIELMI IV. REGIS.

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CAP. XVII.

An Act to repeal the Duties and Drawbacks on Printed Calicoes, Linens, and Stuffs.

[15th *March* 1831.]

WHEREAS by an Act passed in the Forty-third Year of the Reign of His Majesty King *George* the Third, for repealing the Duties of Excise payable in *Great Britain*, and granting other Duties in lieu thereof, certain Duties were granted and imposed on all Foreign Calico and Foreign Muslin printed, stained, painted, or dyed in *Great Britain*, except such as should be dyed throughout of One Colour only, and on all Linens, and on Stuffs wholly made of Cotton Wool, wove in *Great Britain*, commonly called *British* Manufactory, and *British* Muslins, and on all Fustians, Velvets, Velverets, Dimities, and other Figured Stuffs made of Cotton and other Materials mixed, or wholly made of Cotton Wool, wove in *Great Britain*, and on all other Stuffs whatsoever which should be printed, stained, painted, or dyed in *Great Britain*, except such as should be dyed throughout of One Colour only, and Stuffs made of Woollen, or whereof the greatest Part in Value should be Woollen: And whereas by certain other Acts of Parliament the like Duties were imposed on all such Calicoes, Muslins, Linens, and Stuffs printed, stained, painted, or dyed in *Ireland*, and removed from *Ireland* into *Great Britain*: And whereas by the said recited Act and other Acts, certain Drawbacks of the said Duties were granted on the Removal of such Printed Calicoes, Muslins, Linens, and Stuffs from *Great Britain* to *Ireland*, and on the Exportation of the same from *Great Britain* to Foreign Parts: And whereas by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, for repealing several Duties of Excise payable upon Excise Licences in *Great Britain* and *Ireland*, and imposing other Duties in lieu thereof, and for amending the Laws for granting Excise Licences, certain Duties of Excise were imposed on Licences by the said Act required to be taken out by every Calico Printer, and every Printer, Painter, or Stainer of Linens, Cottons, and Stuffs in *Great Britain* and *Ireland*: And whereas it is expedient that all the said Duties and Drawbacks should cease and determine; May it therefore please Your Majesty that it may be enacted; and be it enacted

by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the First Day of *March* One thousand eight hundred and thirty-one, the said several Duties of Excise payable on Foreign and *British* Calicoes, Muslins, Linens, and Stuffs, printed, stained, painted, or dyed in *Great Britain*, and all Duties on Licences required to be taken out by Calico Printers, and by Printers, Painters, and Stainers of Linens and Stuffs, in *Great Britain* and *Ireland*, and all Drawbacks for or in respect of the Removal from *Great Britain* to *Ireland*, or the Exportation from *Great Britain*, of any printed, stained, painted, or dyed Calicoes, Muslins, Linens, and Stuffs, except as the said Drawbacks are herein-after specially continued, shall cease and determine, and be no longer chargeable or payable; and if any such Duty shall have been paid before the Commencement of this Act, which shall have been charged after the said First Day of *March* One thousand eight hundred and thirty-one, the same shall be returned, under such Regulations as the Commissioners of Excise shall appoint: Provided always, that any Arrear of the said Duties, or of any Penalty or Forfeiture in respect thereof, which shall have been incurred before the said First Day of *March* One thousand eight hundred and thirty-one, or the Payment of any Drawback which shall be payable in respect of any Removal or Exportation of any such Goods before the said First Day of *March* One thousand eight hundred and thirty-one, shall and may be sued for, levied, recovered, and paid in the same Manner as if this Act had not been passed.

From 1st of March 1831, all the Duties and Drawbacks on Printed Calicoes, and all Duties on Licences to Calico Printers, repealed.

Proviso as to Arrears and Penalties.

II. And whereas the Officers of Excise are now by Law authorized and empowered to take an Account of the Quantities of Calicoes, Linens, and Stuffs which shall at any Time or Times be in the Custody or Possession of any Printer, Painter, Stainer, or Dyer, to be printed, painted, stained, or dyed; and in case any such Officer or Officers shall miss any Quantity or Quantities of such Calicoes, Linens, or Stuffs whereof he had taken an Account at his last Survey, and shall not, upon reasonable Demand, receive Satisfaction what is become of the same, then and in every such Case it shall and may be lawful for such Officer to charge such Printer, Painter, Stainer, or Dyer with the Duties of such Calicoes, Linens, or Stuffs so missing, as if the same were printed, painted, stained, or dyed: And whereas it is expedient to continue the said Power until an Account can be taken of all such Quantities of Calicoes, Muslins, Linens, and Stuffs as shall have been taken Account of by the Officers of Excise at any Time before the said First Day of *March* One thousand eight hundred and thirty-one; be it therefore enacted, That it shall and may be lawful for any Officer or Officers of Excise, at any Time within One Calendar Month after the passing of this Act, to take an Account of the Quantities of all Calicoes, Muslins, Linens, and Stuffs in the Custody or Possession of any Printer, Painter, Stainer, or Dyer in *Great Britain*, to be printed, painted, stained, or dyed; and if on such Account any such Officer of Excise shall miss or not have produced to him any Quantity or Quantities of Calicoes, Muslins, Linens, or Stuffs whereof an Account had been taken by any Officer or Officers of Excise before the said First Day of *March* One thousand eight hundred and thirty-one, and it shall not be satisfactorily shown to the Officer taking such Account that the Quantities of Calicoes,

An Account of Calicoes in the Possession of Printers, &c. to be taken within One Month after the passing of this Act, and all missing Pieces to be charged with Duty, if not proved to have paid it.

Muslins, Linens, or Stuffs so missing have been duly charged with the Duties of Excise payable thereon, every such Officer shall and he is hereby authorized and empowered to charge such Printer, Painter, Stainer, or Dyer with the Duties of such Calicoes, Muslins, Linens, or Stuffs as if the same had been printed, painted, stained, or dyed, and charged with Duty, before the said First Day of *March* One thousand eight hundred and thirty-one; and all Duties so charged shall be deemed and taken to be Arrears of Duty incurred before the said First Day of *March* One thousand eight hundred and thirty-one, and shall be recovered accordingly.

Drawbacks on the Removal and Exportation of Goods printed since December 1829 may be paid until June 1831.

III. And whereas it is expedient to provide for continuing for a certain Time the said Drawbacks on the Removal and Exportation of all such Calicoes, Muslins, Linens, and Stuffs as shall have been printed, stained, painted, or dyed in *Great Britain* since the Thirty-first Day of *December* One thousand eight hundred and twenty-nine; be it therefore enacted, That until the First Day of *June* One thousand eight hundred and thirty-one, the Drawbacks of the said Duties now payable shall be paid and payable on the Removal from *Great Britain* to *Ireland*, and on the Exportation from *Great Britain*, of all such Calicoes, Muslins, Linens, and Stuffs as shall appear by the Date of the Year in the Frame Mark of the Officer of Excise on both Ends of each Piece thereof to have been printed, stained, painted, or dyed in *Great Britain* since the Thirty-first Day of *December* One thousand eight hundred and twenty-nine; and all such printed, stained, painted, or dyed Calicoes, Muslins, Linens, and Stuffs shall be removed and exported, and the Drawbacks thereon paid, under the Laws, Enactments, and Regulations relating to the Removal and Exportation of such Goods in force before the passing of this Act; and from and after the said First Day of *June* One thousand eight hundred and thirty-one, except as to the Payment of any Drawback in respect of such Goods removed or exported on or before that Day, all such Drawbacks shall wholly cease and determine, and be no longer paid or payable.

Duties on Printed Linens removed from Ireland to Great Britain to continue until 1st June 1831, and then expire.

IV. And be it further enacted, That the said Duties shall continue to be charged, collected, and recovered under the Laws, Regulations, Penalties, and Forfeitures now in force on all Printed Calicoes, Muslins, Linens, and Stuffs removed from *Ireland* into *Great Britain*, until the said First Day of *June* One thousand eight hundred and thirty-one, when the Drawbacks on the Removal and Exportation of such Calicoes, Linens, Muslins, and Stuffs from *Great Britain* will expire; and from and after the said First Day of *June* One thousand eight hundred and thirty-one all the said Duties shall cease and determine.

From June 1831 to June 1832 all printed Goods brought from Ireland to Great Britain to be accompanied with a Certificate of their having been printed in Ireland.

V. And whereas by the Laws now in force for regulating the Exportation of Goods on Drawback, no Goods removed or exported on Payment of Drawback can be legally relanded in *Great Britain*, but the same on such relanding are forfeited, such Drawbacks having been granted to be payable only on the *bonâ fide* Removal or Exportation of Goods for Consumption elsewhere than in *Great Britain*: And whereas it may happen that, in anticipation of the Repeal of the Duties hereby repealed, Persons may have removed to *Ireland*, and during the Continuance of the Payment of the Drawbacks may continue to remove to *Ireland*, Linens, Calicoes, Muslins, and

and Stuffs, printed, painted, stained, or dyed in *Great Britain*, for the Purpose only of obtaining the Drawbacks payable on such Removal, and with the Intention of afterwards returning the Goods so removed free of Duty for Consumption in *Great Britain*, whereby a large Amount of Money will be payable for such Drawbacks, contrary to the Intentions of Parliament when such Drawbacks were granted, and to the great Injury of the Revenue, and it is expedient to provide against such Practices; be it therefore further enacted, That from and after the said First Day of *June* One thousand eight hundred and thirty-one, when the Duties and Drawbacks on the Removal of Printed Muslins, Linens, Calicoes, and Stuffs to and from *Great Britain* and *Ireland* respectively are to cease and determine, and until the First Day of *June* One thousand eight hundred and thirty-two, all printed, painted, stained, or dyed Muslins, Calicoes, Linens, and Stuffs, which shall be removed from *Ireland* to *Great Britain*, shall be accompanied by a Certificate granted and signed by the Printer, Painter, Stainer, or Dyer of such Muslins, Linens, Calicoes, or Stuffs, which Certificate shall set forth and specify the Quantity and Description of the Goods, and any Marks by which the same may be distinguished, and that the Goods were *bonâ fide* printed, painted, stained, or dyed in *Ireland* by such Printer, Painter, Stainer, or Dyer at his Field or Works (the Situation whereof shall also be stated); and the Person accompanying such Goods on their Removal, or to whom such Goods shall be consigned in *Great Britain*, or his Agent at the Port of Arrival, shall produce such Certificate to the proper Officer of Customs at such Port, and shall also make and sign a Declaration on such Certificate, that to the best of his Knowledge and Belief the Goods specified therein were wholly printed, painted, stained, or dyed in *Ireland*, and are not, nor any Part of them, *British* Goods which have been removed to *Ireland* on Drawback; and if after the said First Day of *June* One thousand eight hundred and thirty-one, and before the said First Day of *June* One thousand eight hundred and thirty-two, any printed, painted, stained, or dyed Goods shall be found on board any Vessel in *Ireland* for Removal to *Great Britain*, or shall be brought into any Port or Place in *Great Britain*, unaccompanied by such Certificate, or if on the Arrival of such Goods in *Great Britain* the Person accompanying the same, or the Consignee thereof, or his Agent, shall not deliver such Certificate, or shall not make such Declaration thereon, all such Goods shall be forfeited, and may be seized by any Officer of Customs or Excise; and if any Printer, Painter, Stainer, or Dyer of Printed Goods in *Ireland* shall give any false Certificate, or if any Person shall forge or counterfeit any such Certificate, or make use of any false or counterfeited Certificate, or shall make any false Declaration, every Person so offending shall forfeit One hundred Pounds.

Penalty on forging a Certificate or using a false one.

Act may be altered this Session.

VI. And be it further enacted, That this Act may be altered, amended, or repealed by any Act to be passed in this present Session of Parliament.

LONDON: Printed by George Eyre and Andrew Strahan, Printers to the King's most Excellent Majesty. 1831.