ANNO OCTAVO

VICTORIÆ REGINÆ.

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C A P. VI.

An Act to repeal the Duties and Laws of Excise on Glass. [24th *April* 1845.]

WHEREAS by an Act passed in the Sixth Year of the Reign
of His late Majesty King *George* the Fourth, intituled *An* 6 G. 4. c. 81.
Act to repeal several Duties payable on Excise Licences in
Great Britain *and* Ireland, *and to impose other Duties in lieu thereof;*
and to amend the Laws for granting Excise Licences, a certain Duty
of Excise is imposed for and upon every Excise Licence to be taken
out by every Glass Maker for each and every Glass-house: And
whereas by another Act passed in the First and Second Years of the
Reign of Her present Majesty, intituled *An Act to consolidate and* 1 & 2 Vict.
amend the Laws for collecting and securing the Duties of Excise on c. 44.
Glass, it is provided that upon all Glass made in the United Kingdom
there shall be charged and paid the several Duties, and there shall
be allowed and paid the several Drawbacks, specified in the Schedule
to the last-mentioned Act annexed, and made Part thereof: And
whereas by another Act passed in the Third and Fourth Years of the
Reign of Her said Majesty, intituled *An Act to impose upon Broad* 3 & 4 Vict.
or Spread Glass the same Duties of Excise that are payable upon c. 22.
German Sheet Glass, it is provided that upon all Broad or Spread
Glass there shall be charged and paid the same Amount of Duty, and
there shall be allowed and paid the same Drawbacks, as on German
Sheet Glass, under the Provisions of the said recited Act of the First

and Second Years of Her said Majesty: And whereas by another Act passed in the Seventh and Eighth Years of the Reign of Her said Majesty, intituled *An Act to repeal the Duty of Excise on Vinegar, and to make the Duties and Drawbacks now payable on Flint Glass the same as on Bottle Glass*, the Duties and Drawbacks granted and allowed by the said recited Act of the First and Second Years of Her said Majesty upon Flint Glass are repealed, and other Duties and Drawbacks granted and allowed in lieu thereof: And whereas it is expedient that the said several Duties and Drawbacks should cease: Be it enacted by the Queen'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 *April* One thousand eight hundred and forty-five all Duties of Excise now payable upon or for or in respect of any Glass Maker or Glass-house, or any Glass made in the United Kingdom, and all Drawbacks on the Exportation of such Glass from the United Kingdom, shall cease, and be no longer charged, raised, levied, collected, allowed, or paid, and that the several Acts, Clauses, Provisions, and Regulations for charging, raising, levying, collecting, allowing, and paying the said several Duties and Drawbacks shall not from and after the said Fifth Day of *April* be enforced or executed; save and except for the Purpose of recovering any Duties incurred or charged on or before the said Fifth Day of *April*, or any Arrears thereof, the same not being Duties charged on Glass which has been warehoused on the Manufacture thereof free of Duty on or after the Fifteenth Day of *February* One thousand eight hundred and forty-five; and save and except for or in respect of any Drawback payable under the said recited Acts or any of them for Glass exported at any Time previous to the Fifteenth Day of *June* One thousand eight hundred and forty-five, which Glass has been packed for Exportation under the usual Regulations on or before the said Fifth Day of *April*; and save and except for the Purpose of recovering any Fine, Penalty, or Forfeiture for the Breach of any of the said Acts, Clauses, Provisions, or Regulations committed previous to the said Fifth Day of *April*; but that all such Duties and Arrears (not being as aforesaid), and all such Fines, Penalties, and Forfeitures, may be recovered, levied, enforced, and applied, and all such Drawbacks allowed and paid, in the same Manner, and by the same Powers and Authorities, as if this Act had not been passed.

7 & 8 Vict. c. 25.

After 5th April 1845, the Duties and Drawbacks on Glass to cease, save as herein excepted, and as to Arrears and Penalties.

II. And whereas for the Purpose of making certain Allowances to Manufacturers of and Dealers in Plate Glass, Crown or German Sheet Glass, and to Manufacturers of Bottle Glass, made and manufactured in the United Kingdom, for and in respect of their Stock in hand of such Glass respectively, on which the respective Duties thereon have been paid or secured to be paid, such Glass has been permitted to be packed as the like Goods when intended for Exportation to Foreign Parts, and warehoused under the Charge of the Officers of Excise, or otherwise deposited with and taken account of by the Officers of Excise; be it enacted, That upon all Crown and German Sheet Glass, and upon all common Bottles, Vessels, and Utensils of common Bottle Metal, which have been so warehoused, deposited, or taken account of as aforesaid, and which on or before the

The Treasury may grant an Allowance in respect of the Duties on the Stock in hand of Manufacturers of and Dealers in Crown or Plate Glass or Manufacturers of Bottle Glass, of which an

the Twelfth Day of *April* One thousand eight hundred and forty-five are, on Re-examination, found conformable to such previous Account thereof as aforesaid, the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* may, for and in respect of the Duties thereon respectively paid, allow to the Manufacturers or Dealers to whom such Glass respectively belongs a Sum of Money equivalent to the Drawback to which such Glass respectively would have been entitled if the same respectively had been exported to Foreign Parts previous to the Sixth Day of *April* One thousand eight hundred and forty-five, deducting therefrom Twenty-five *per Centum;* and that upon all Plate Glass which has been so warehoused or taken account of as aforesaid, and which on or before the said Twelfth Day of *April* is, on Re-examination, found conformable to such previous Account thereof as aforesaid, the said Commissioners of Her Majesty's Treasury may, for and in respect of the Duties thereon paid, allow to the Manufacturers or Dealers to whom such last-mentioned Glass belongs the Sum of One Shilling and Ten-pence Halfpenny for every Square Foot of all rectangular Pieces of such Plate Glass of Six Inches by Four at the least, and not less than One Eighth of an Inch in Thickness, and the Sum of Four Pounds Four Shillings for every Hundred Weight of such Plate Glass if polished, and not One Eighth of an Inch in Thickness, deducting Twenty-five *per Centum* from the Sum to be allowed as last mentioned.

Account has been taken by the Officers of Excise.

III. And be it enacted, That no Glass or Glass Wares for or in respect whereof any Drawback of Excise has been received or claimed on Exportation from the United Kingdom shall be imported into the United Kingdom, unless by the special Permission of the Commissioners of Her Majesty's Customs, and on Repayment of such Drawback; which Drawback the said Commissioners of Customs shall collect, recover, and account for as Her Majesty's Duties of Customs, and under the Laws and Regulations in force relating to such Duties at the Time of such Importation, and notwithstanding that such Drawback on the Exportation of the like Goods from the United Kingdom is at that Time repealed.

Glass exported on Excise Drawback not to be imported without Repayment of such Drawback.

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

Act may be altered this Session.

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