ANNO PRIMO & SECUNDO

GULIELMI IV. REGIS.

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CAP. XIX.

An Act to repeal the Duties of Excise and Drawbacks on Candles. [6th *September* 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 of Excise were granted and imposed on all Candles made in *Great Britain*, and certain Drawbacks were made payable on the Exportation of Candles: And whereas by certain other Acts the same Duties are imposed on all Candles removed from *Ireland* into *Great Britain*, and the like Drawbacks are granted on all Candles removed from *Great Britain* to *Ireland*: 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 payable on 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 thereby required to be taken out by every Maker of Candles for Sale in *Great Britain* and *Ireland*: And whereas it is expedient that the Duties and Drawbacks on Candles should cease and determine; 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 *January* One thousand eight hundred and thirty-two all the Duties of Excise payable upon Candles made in *Great Britain*, or made in *Ireland* and removed

After 1st Jan. 1832 all Duties and Drawbacks on Candles to cease.

removed into *Great Britain*, and all Duties upon Licences required to be taken out by any Maker of Candles in *Great Britain* and *Ireland*, and all Drawbacks for the Removal of any Candles from *Great Britain* to *Ireland*, or on the Exportation of any Candles from *Great Britain*, shall be repealed, cease, and determine, and be no longer paid or payable; save and except as to any Arrear of the said Duties which shall have become due, or of any Penalty or Forfeiture in respect thereof which shall have been incurred, before the said First Day of *January* One thousand eight hundred and thirty-two, or the Payment of any Drawback which shall become payable in respect of any Candles removed from *Great Britain* to *Ireland*, or exported, before the said First Day of *January* One thousand eight hundred and thirty-two.

Makers of Candles for Sale shall be subject to the Regulations of 59 G. 3. c. 90. as Melters of Tallow, Grease, &c.

II. Provided always, and be it further enacted, That after the said First Day of *January* One thousand eight hundred and thirty-two, every Maker of Candles for Sale shall become subject and liable, as a Melter of Tallow, to the Provisions, Rules, and Regulations, Penalties and Forfeitures, relating to Melters of Tallow, Fat, Grease, and Kitchen Stuff, contained in an Act passed in the Fifty-ninth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for the Prevention of Frauds in the Duties on Soap; for preserving the Books or Papers, called Specimens, left by Officers of Excise on the Premises of Traders; and for requiring more speedy Payment of the Excise Duties on printed Calicoes;* and no Maker of Candles shall have in his Possession any of the Articles prohibited to be in the Possession of a Melter of Tallow, Fat, Grease, or Kitchen Stuff, or any Mineral or Vegetable Alkali whatsoever, under the Penalty and Forfeiture in the said Act provided.

Candles not intended to be sent into Consumption until after 1st Jan. 1832 to be made and secured free of Duty.

III. And whereas it is expedient that Provision should be made for allowing the Makers of Candles, the Duties whereon are hereby repealed, to make Duty-free, before the said First Day of *January*, Candles not to be sold or consumed until after the First Day of *January*, when the said Duties are to cease and determine; be it therefore enacted, That every Maker of Candles who shall intend to make any Candles Duty-free, not to be sold or sent into Consumption before the First Day of *January* One thousand eight hundred and thirty-two, shall give Notice of such his Intention in Writing to the proper Officer of Excise, Six Days before making any such Candles, and in such Notice shall specify some separate and secure Room, Cellar, or Store, to be approved of by the Commissioners of Excise or their Officers, for the keeping therein all such Candles as shall be made Duty-free; and such Maker of Candles may from Time to Time, Twenty-four Hours before commencing any making of Candles, give Notice in Writing to the proper Officer of Excise, that all the Candles of that particular making are to be Candles not intended to be sold or sent into Consumption until after the First Day of *January* One thousand eight hundred and thirty-two, and that he is desirous of making the same without Payment of Duty; and all such Candles shall be made under all the Regulations now in force, and an Account shall be taken thereof, and of the Duty which would be payable thereon, in the same Manner as if the Duty

thereon was to be paid; and as soon as such Candles shall be made, and the Officer shall have weighed and taken an Account of the same, all such Candles shall be forthwith deposited and stored in the separate Room, Cellar, or Store approved of by the Commissioners of Excise or their Officers, under the Locks and Keys of the Office of Excise, and otherwise secured in such Manner as the Commissioners of Excise shall direct; and as often as any other Candles shall be made to be stored and secured Duty-free, the Officer of Excise shall take an Account thereof, and of all the Candles which have been previously so stored and secured; and all Candles so made without Payment of Duty shall be kept so stored and secured, and shall not be sold or sent into Consumption, or any Part thereof be removed or delivered to the Maker thereof, until the Second Day of *January* One thousand eight hundred and thirty-two; and on the First Day of *January* One thousand eight hundred and thirty-two, the proper Officers of Excise shall take an Account of all the said Candles which shall have been so made Duty-free, and stored and secured as aforesaid; and if upon such Account the whole Quantity of Candles shall be found in the Stock of the Maker who shall have made the same, stored and secured as aforesaid, and the Officers of Excise shall be satisfied that they are the same Candles which were so made, and that no Part thereof has been sent into Consumption, or any Addition made thereto or any Alteration therein, the Commissioners of Excise are hereby empowered to forego and remit the Charge of Duty thereon, and to allow the same to be sold without Payment of Duty.

If any Candles made as Duty-free shall be sent into Consumption prior to 1st Jan. 1832, or the Regulations shall not be complied with, the Maker to be charged and pay Duty on all the Candles made by him.

IV. And be it further enacted, That if any Candles which shall be made under the Regulations aforesaid, as not to be sent into Consumption until after the First Day of *January* One thousand eight hundred and thirty-two, shall not at any Time previous thereto be so stored and secured in such separate and secure Room, Cellar, or Store, approved of by the Commissioners of Excise or their Officers, or if any such Maker of Candles shall open or procure to be opened any such Room, Cellar, or Store, or injure any of the Locks, Keys, or Fastenings thereof, or remove, or cause or procure to be removed, any Candles from or out of the same, or shall sell or send out any of such Candles so made Duty-free, or shall make any Addition to or Alteration therein, or if on the said First Day of *January* One thousand eight hundred and thirty-two, or at any Time previous thereto, the Officers of Excise shall not find all such Candles so stored and secured and unaltered, or if any such Maker of Candles shall use or practise any Art or Device to deceive any Officer of Excise in taking an Account of such Candles or of any Part of his Stock, or to remove any of the said Candles, or to evade any Part of the Duty on Candles with which previous to the said First Day of *January* he might or would be chargeable, then the Commissioners of Excise are hereby authorized and required to demand and collect the Duties on all the Candles made by such Maker of Candles previous to the said First Day of *January* One thousand eight hundred and thirty-two; and the said Maker shall be liable to the Payment of all such Duties, and shall pay the same; and the same shall and may in default of Payment be levied, collected, and enforced under the Laws, Provisions, and

and Regulations now in force for collecting and securing the Duties on Candles.

Manner of proceeding in case any Maker of Candles, having made and stored Candles Duty-free, shall previous to 1st Jan. 1832 apply to take them out on Payment of Duty.

V. Provided always, and be it further enacted, That if any Maker of Candles who shall have stored any Candles Duty-free shall be desirous of taking out the Whole or any Part of such Candles for Consumption on Payment of Duty on or before the Tenth Day of *October* next, such Maker of Candles shall give to the Surveyor or Supervisor of Excise, under whose Survey such Maker of Candles shall be, Twenty-four Hours Notice in Writing of such his Desire and Intention, in which Notice shall be specified the Time when such Candles are to be taken out, and the Quantity and Description of Candles intended to be taken out, and the Cellar, Room, or Place from whence the same are to be taken; and the Surveyor or Supervisor of Excise who shall receive such Notice shall attend, at the Time specified therein, at the Room, Cellar, or Store in which such Candles shall be stored, and shall weigh and take an Account of the Quantity of Candles specified in such Notice, and, on Production of the Receipt of the Collector of Excise for the Duties payable on the Candles so to be taken out, shall deliver out such Candles to the Maker thereof requiring the same; and in case of any Maker of Candles requiring the Whole or any Part of such Candles stored Duty-free to be delivered out to him for Consumption between the said Tenth Day of *October* next and the said First Day of *January* One thousand eight hundred and thirty-two, he shall give a like Notice, and, on Production of the Collector's Receipt for the Duties on the Candles specified in such Notice, the same shall be delivered to him: Provided always, that only One such Delivery of such Candles stored Duty-free shall be allowed to any Maker of Candles on or before the Tenth Day of *October* next, and One such Delivery between the said Tenth Day of *October* and the First Day of *January* One thousand eight hundred and thirty-two.

Act may be altered this Session.

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

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