

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

****

CAP. XXIV.

An Act to repeal the Duties on Gold and Silver Plate uſed in Watch Caſes. [9th *March* 1798.]

Preamble. 24 *Geo.* III, Cap. 53, and

WHEREAS by an Act, made in the Twenty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties on all Gold and Silver Plate imported; and alſo certain Duties on all Gold and Silver wrought Plate made in* Great Britain, a certain Duty was impoſed, after the Rate of Eight Shillings for every Ounce Troy of Gold Plate, and after the Rate of Sixpence for every Ounce Troy of Silver Plate, which ſhould be imported or brought into *Great Britain*, or which ſhould be made or wrought, and which ſhould or ought to be touched, aſſayed, and marked in *Great Britain*, over and above all other Duties impoſed thereon: And whereas, by an Act made in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, an additional Duty after the Rate of Eight Shillings was impoſed for every Ounce Troy of ſuch Gold Plate, and an additional Duty after the Rate of Sixpence was impoſed for every Ounce Troy of ſuch Silver Plate: And whereas it is deemed expedient, that the Duties impoſed by the ſaid recited Acts, ſo far as the ſame relate to Gold and Silver Plate uſed or to be uſed as and for Watch Caſes, ſhould be repealed: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the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

37 *Geo.* III, Cap. 90, recited.

From *March* 25, 1798, the Duties under recited Acts, ſo far as they relate to Plate uſed for Watch Caſes, repealed.

the Authority of the ſame, That, from and after the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-eight, the ſaid recited Duties, ſo far as the ſame relate to Gold and Silver Plate uſed or to be uſed as and for Watch Caſes, ſhall ceaſe and determine, and be no longer paid or payable; and that then and from thenceforth all the Powers and Authorities given and granted, and the Rules and Regulations preſcribed, by the ſaid recited Acts, or either of them, in relation to the managing, ſecuring, collecting, recovering, and paying the ſaid Duties, ſo far as the ſame relate to Gold and Silver Plate uſed or to be uſed as and for Watch Caſes, and all Penalties and Forfeitures in reſpect thereof, ſhall alſo ceaſe and determine, ſave and except in all Caſes relative to the recovering of any Arrears which may at any Time remain unpaid of the ſame Duties, and to the accounting for the ſame, or to any Fine, Penalty, or Forfeiture, which ſhall have been incurred upon or at any Time before the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-eight; any Thing herein-before contained to the contrary notwithſtanding.

For Gold and Silver Watch Caſes exported before *March* 5, 1799, a Drawback of the Duties to be allowed on certain Conditions.

II. And be it further enacted, That in caſe any Perſon or Perſons ſhall, before the Fifth Day of *March* One thouſand ſeven hundred and ninety-nine, export by way of Merchandize for any Foreign Parts, any Gold or Silver Plate wrought or manufactured into Watch Caſes in this Kingdom, and the ſame ſhall appear to have been made as aforeſaid, and marked according to the Regulations of the ſaid recited Acts, and the ſeveral Duties before mentioned ſhall have been paid thereon, and ſhall give ſufficient Security before the ſhipping thereof for Exportation, that the particular Quantities of ſuch Plate intended to be exported as aforeſaid, and every Part thereof, ſhall not be relanded or brought into *Great Britain*, and ſhall make Proof upon Oath that the ſame Gold or Silver Plate was actually made as aforeſaid, and marked according to the Regulations of the ſaid recited Acts, ſuch Securities to be taken, and ſuch Oaths to be adminiſtered, in the Manner directed by the ſaid recited Act of the Twenty-fourth Year of the Reign of His preſent Majeſty, and ſhall alſo produce ſuch Certificate, and ſhall authenticate the ſame in the Manner and under the Regulations directed by the ſaid laſt-mentioned Act, then and in ſuch Caſe ſuch Exporter ſhall be entitled to a Debenture from the Cuſtomer or Collector in the Manner alſo directed by the ſaid laſt-mentioned Act, which being certified by the Searcher upon the ſaid Debenture, the Receiver of the Stamp Duties for the Time being, or any Officer appointed by the Commiſſioners of the Stamp Duties for that Purpoſe, upon the ſaid Debenture ſo certified being produced to him, ſhall forthwith pay a Drawback or Allowance of the Whole of the Duties paid on ſuch Gold or Silver Plate by virtue of the ſaid recited Acts, out of any Monies in his or their Hands of the Duties on Plate, which Payment ſhall be made without Fee or Reward.

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