

ANNO SEPTIMO & OCTAVO

VICTORIÆ REGINÆ.

****

CAP. XXV.

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. [4th *July* 1844.]

WHEREAS by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to provide for the future Assimilation of the Duties of Excise upon Sweets or Made Wines, upon Mead and Metheglin, upon Vinegar, and upon Cyder and Perry, in* Great Britain *and* Ireland, *and to continue the Duty of Excise on Sweets or Made Wines in* Great Britain *until the Fifth Day of* January *One thousand eight hundred and twenty-six*, certain Duties of Excise were granted and made payable upon Vinegar or Acetous Acid, or Liquors prepared or preparing for Vinegar or Acetous Acid, brewed or made in any Part of the United Kingdom of *Great Britain* and *Ireland* for Sale: And whereas by an Act passed in the First and Second Years of the Reign of Her present Majesty, intituled *An Act to consolidate and amend the Laws for collecting and securing the Duties of Excise on Glass*, certain Duties of Excise were granted on the fluxed Materials or Metal, or other Preparations made for the Purpose of making Flint Glass, and certain Drawbacks were allowed on Flint Glass for and in respect of which such last-mentioned Duties had been duly charged, and which should be exported to Foreign Parts: And whereas

6 G. 4. c. 37.

1 & 2 Vict. c. 44.

whereas it is expedient that the said Duties upon Vinegar or Acetous Acid or Liquors prepared or preparing for Vinegar or Acetous Acid, should cease and determine, and that the said Duties and Drawbacks on Flint Glass should be repealed, and other Duties and Drawbacks in respect thereof should be granted and allowed in lieu thereof: Be it therefore enacted by the Queen's most Excellent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,

After passing of this Act the Duties and Regulations for securing the Duty on Vinegar to cease, save as to any Arrear of Duty or Penalty.

and by the Authority of the same, That from and after the passing of this Act all and singular the Duties of Excise now payable on Vinegar or Acetous Acid, or Liquors prepared or preparing for Vinegar or Acetous Acid, brewed or made in any Part of *Great Britain* or *Ireland*, shall cease and determine, and be no longer levied or collected, paid or payable; and the several Acts, Enactments, Clauses, Provisions, and Regulations for securing, levying, or collecting the Duties on Vinegar or Acetous Acid, or Liquors prepared or preparing for Vinegar or Acetous Acid, shall not, from and after the passing of this Act, be enforced or executed, save and except for the Purpose of recovering any Duties incurred or charged before the passing of this Act, or any Arrears thereof, or any Fine, Penalty, or Forfeiture for the Breach of any of the said Clauses, Enactments, Provisions, or Regulations committed previous to the passing of this Act, but all such Duties and Arrears, Fines, Penalties, and Forfeitures, shall and may be recovered, levied, enforced, and applied in the same Manner and by the same Powers and Authorities as if this Act had not been passed: Provided always, that it shall and may be lawful for the Commissioners of Her Majesty's Treasury to cancel and remit so much of the aforesaid Duties which shall have been charged on any Maker of Vinegar or Acetous Acid, not being Pyroligneous Acid, for Sale between the Fifth Day of *July* One thousand eight hundred and forty-three and the Day of the passing of this Act, as shall not exceed the Sum to which such Duties would amount if the same had been charged and made payable on the Stock of such Vinegar or Acetous Acid in the Hands of the Maker thereof, as taken by the proper Officer of Excise, on the First Day of *June* One thousand eight hundred and forty-four.

Commissioners of Treasury may remit certain of the Duties on Vinegar, &c. before the passing of this Act.

Vinegar Makers to take out Licences as heretofore.

II. Provided always, and be it enacted, That nothing herein contained shall extend or be deemed or construed to extend in any Manner to interfere with the Licences now required by Law to be taken out by Makers of Vinegar or Acetous Acid for Sale; and every Person who shall make, prepare, extract, distil, rectify, purify, or sell any Liquors prepared or capable of being used or applied to the Purposes of Vinegar or Acetous Acid made for Sale, not being a Dealer in, Retailer, or Seller of such Vinegar or Acetous Acid only, shall be deemed and taken to be a Vinegar Maker, and shall take out the Licence now required by Law in such respect, under the same Rules, Regulations, Provisions, Penalties, and Forfeitures as such Licences are now granted and held under.

Vinegar Makers to make Entry of their Pre-

III. Provided always, and be it enacted, That every such Maker of Vinegar or Acetous Acid for Sale as aforesaid shall make Entry by delivering a true and particular Account in Writing of every

House,

House, Building, Room, Place, Still, Vessel, and Utensil intended to be used by him for the making or keeping of any Vinegar or Acetous Acid for Sale, in such Form and Manner as directed by an Act passed in the Seventh and Eighth Years of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland, and by another Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to the Collection and Management of the Revenue of Excise*, and by another Act passed in the Fourth Year of the Reign of Her present Majesty, intituled *An Act to alter and amend certain Laws relating to the Collection and Management of the Duties of Excise*, and shall in such respect be subject to all and singular the Rules, Regulations, Penalties, and Forfeitures by the said last-mentioned Acts imposed on Persons required to make Entry, and not making Entry, of any House, Building, or Place, Vessel or Utensil, required by any Act or Acts relating to the Revenue of Excise.

mises and Utensils with the Excise.

7 & 8 G. 4. c. 53.

4 & 5 W. 4. c. 51.

4 & 5 Vict. c. 20.

IV. Provided always, and be it enacted, That every such Maker of Vinegar or Acetous Acid for Sale as aforesaid who shall have, possess, or use at or upon his or her entered Place or Places for making Vinegar, any Still for distilling, rectifying, or purifying Vinegar or Acetous Acid, or any Liquor or Materials prepared or preparing for making Vinegar or Acetous Acid, shall have and use such Still only under and subject to such Rules and Regulations as the Commissioners of Excise shall from Time to Time direct and order in such respect, on pain of forfeiting One hundred Pounds.

Vinegar Makers having Stills to use them only subject to such Rules as the Commissioners of Excise direct.

V. And be it enacted, That from and after the Fifth Day of *July* One thousand eight hundred and forty-four the Duties and Drawbacks now payable on Flint Glass shall cease and determine, and be no longer paid or payable, save and except as to any Arrear of such Duties which shall have been charged or become due, or any Penalty or Forfeiture which shall have been incurred by the Commission of any Offence in respect thereof under the Laws of Excise, or the Payment of any Drawback which shall become payable in respect of any Flint Glass exported before the said Fifth Day of *July* One thousand eight hundred and forty-four; and that in lieu of the said Duties there shall be raised, levied, collected, and paid throughout the United Kingdom the Rates and Duties of Excise herein-after mentioned; (that is to say,) for every One hundred Pounds Weight Avoirdupois, and so in proportion for any greater or less Quantity, of the fluxed Materials or Metal or other Preparations whatever, by what Name soever the same may be called or known, which shall be made for the Purpose of making Flint Glass, the Sum of Two Shillings and Sixpence, and Five *per Centum* additional thereon; and that in lieu of the said Drawbacks there shall be allowed and paid the following Drawback; (that is to say,) for every One hundred Pounds Weight Avoirdupois, and so in proportion for any greater or less Quantity, of Flint Glass, for or in respect of which, or of the Materials, Metal, or other Preparation from which the same shall have been made, all Excise

From 5th July 1844 the present Duties and Drawbacks on Flint Glass to cease;

other Duties and Drawbacks granted and allowed in lieu thereof.

Excise Duties payable thereon shall have been duly charged, and which shall be exported to Foreign Parts, the Sum of Six Shillings and Three-pence, and Five *per Centum* additional thereon.

New Duties and Drawbacks to be under the Management of the Commissioners of Excise.

VI. And be it enacted, That the said Duties and Drawbacks on Flint Glass by this Act granted and allowed shall be under the Management of the Commissioners of Excise, and shall be charged, raised, levied, sued for, collected, and applied, allowed and paid, and accounted for in the same Manner, as other Duties and Drawbacks under the Management of the said Commissioners under the Provisions of this Act, and the general or special Provisions, Clauses, Enactments, Regulations, Pains, Penalties, and Forfeitures contained in any Act or Acts relating to the Collection and Management of the Revenue of Excise.

For making the Charge on Flint Glass an Account to be made out at the End of each Six Weeks of the whole Quantity of Glass charged with Duty, and of the whole Weight of Glass weighed within such Period; and, in lieu of Two-pence charged by 1 & 2 Vict. c. 44., Three Farthings per Pound additional to be charged on all Excess above Forty per Centum.

VII. And whereas by an Act passed in the First and Second Years of the Reign of Her said Majesty, intituled *An Act to consolidate and amend the Laws for collecting and securing the Duties of Excise on Glass*, it is enacted, with reference to the Account or Return directed by that Act to be made out as a Charge of Duty on every Maker of Glass, "that for making out the said Account or Return in respect to Flint Glass an Account shall at the End of every Round or Period of Six Weeks be taken and made out by the Officer of Excise of the whole Quantity of Flint Glass for or in respect of which any Maker of Flint Glass shall have been charged with Duty upon the fluxed Materials or Metal or other Preparations from which such Flint Glass as aforesaid shall have been made, after Deduction of the gauged Weight of all fluxed Materials, Metal, or other Preparations taken account of by the Officer, and laded out of the Pot, according to the Provisions of this Act, and of the whole Weight of manufactured Flint Glass and Glass Wares weighed by such Maker of Flint Glass within such Round or Period of Six Weeks as aforesaid; and if upon such Account being taken and made out as aforesaid the Weight of such manufactured Flint Glass and Glass Wares as aforesaid shall exceed the Quantity of such Flint Glass as aforesaid with which such Maker of Flint Glass shall have been so charged with Duty after such Deduction as aforesaid, by any Quantity greater than the Quantity of Forty *per Centum* of or upon the whole Quantity of such Flint Glass as last aforesaid, such Maker of Flint Glass shall be charged with and pay the Duty of Two-pence *per* Pound upon each and every Pound Weight of such Excess, over and above any Duty which such Maker of Flint Glass shall have paid or may have been charged with upon the fluxed Materials or Metal or other Preparations from which such Glass as aforesaid shall have been made:" And whereas by the Reduction and Alteration of the Duties on Flint Glass by this Act it is necessary to amend the above-mentioned Clause; be it enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and forty-four every Maker of Flint Glass shall be charged with and pay the Duty of Three Farthings and Five *per Centum* thereon, instead of Two-pence *per* Pound and Five *per Centum* thereon imposed by an Act passed in the Third Year of the Reign of Her said Majesty, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes*, upon each and every Pound Weight

3 & 4 Vict. c. 17.

Weight of such Excess, as in the said Act of the First and Second Years of Her said Majesty is mentioned.

The Regulation of 1 & 2 Vict. c. 44., that no Drawback be allowed on Glass not worth Five-pence per Pound, exclusive of the Duty, repealed as to Flint Glass.

VIII. And whereas by the said Act of the First and Second Years of the Reign of Her said Majesty it is further enacted, "that no Drawback shall be allowed or payable on Chandelier or ornamental Drops of less Weight than One Ounce each, nor on any Glass Buttons or Glass Beads, nor on any Flint Glass Goods or Wares which shall not be good, fair, and merchantable Articles, perfectly manufactured of Metal, fully and properly fluxed or fused and finished, by all rough, waste, and useless Parts being removed therefrom, and of such Quality as to be worth at least Five-pence *per* Pound, exclusive of the Duty, if made for or if the same had been made into Articles for Home Consumption, and which shall not have been previously in use;" be it enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and forty-four so much of the said recited Act as requires, for the Purpose of obtaining a Drawback, that any Flint Glass Goods or Wares shall be of such Quality as to be worth at least Five-pence *per* Pound, exclusive of the Duty, shall be repealed.

The Enactment of 1 & 2 Vict. c. 44., that Shades or Cylinders of uncoloured Flint Glass shall not be opened or flattened out except as thereby allowed, repealed.

IX. And whereas by the said Act of the First and Second Years of the Reign of Her said Majesty it is further enacted, "that it shall not be lawful for any Maker of Flint Glass, or any other Person, to open or flatten out any Shade or Cylinder made of white or uncoloured Flint Glass, except as herein-after provided, on pain of forfeiting all Flint Glass so opened or flattened out, and One hundred Pounds: Provided always, that Makers of Flint Glass may open out and flatten Cylinders of white or uncoloured Glass into Plates, such Plates, when opened and flattened out, not being of less Thickness than Two Tenth Parts of an Inch, nor of greater Dimensions than Fourteen Inches square;" be it enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and forty-four so much of the said Act as is above recited shall be repealed.

Flint Glass Maker not to open or flatten out any Shade or Cylinder, nor to cast or press any Flint Glass into Panes or Plates of the Dimensions of Six Inches by Four.

X. And be it enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and forty-four it shall not be lawful for any Maker of Flint Glass, or any other Person, to open or flatten out any Shade or Cylinder, whether made of coloured or uncoloured Flint Glass, or to cast or press or otherwise manufacture any Flint Glass into Panes or Plates which shall be of the Dimensions of Six Inches in Length by Four Inches in Breadth, or which shall exceed such Dimensions either in Length or in Breadth, on pain of forfeiting all such Flint Glass, and the Penalty of One hundred Pounds, for every such Offence: Provided always, that nothing herein contained shall be deemed or construed to prevent any Maker of Flint Glass or other Person from manufacturing Flint Glass into Lenses, or into Prisms for Deck Lights, or Illuminators for Lanterns, or Finger Plates for Doors, as such Articles are commonly now so called and manufactured by Makers of Flint Glass, provided the same are not manufactured by the opening or flattening of any Shade or Cylinder of such Glass.

Nothing herein to affect the Provision 1 & 2 Vict. c. 44. s. 92.

XI. Provided always, and be it enacted, That nothing herein contained shall be deemed or construed to affect a certain Provision contained in the said Act of the First and Second Years of Her said Majesty, whereby it is enacted that it shall be lawful for the Lords Commissioners of Her Majesty's Treasury from Time to Time to dispense with or alter the whole or any Part of the said Regulations, or to remit the whole or any Part of the Duty, and to prescribe such other Conditions and Securities as they may judge necessary or expedient, for the Improvement or better Preparation and Selection of Glass fitted for the Purposes of Optical Instruments or for the Purposes of Science.

Makers of Flint Glass enabled to make and store Glass not to be sold or consumed before the Time appointed for the Duty now payable to cease.

XII. And whereas it is expedient that Provision should be made for allowing the Makers of Flint Glass to make and store Glass not to be sold or sent into Consumption until after the said Fifth Day of *July* One thousand eight hundred and forty-four, when the Duty now payable on Flint Glass is to cease and determine, and the new Duty hereby imposed is to commence and take effect; be it therefore enacted, That every Maker of Flint Glass who shall intend to make any Flint Glass Wares or Commodities, not to be sold or sent into Consumption before the Sixth Day of *July* One thousand eight hundred and forty-four, shall give Three Hours previous Notice of such his Intention in Writing to the proper Officer of Excise, before storing any such Glass, and in such Notice shall specify some separate and secure Room or Store, to be approved of by the Commissioners of Excise or their Officers, for the keeping therein of all such Flint Glass Wares and Commodities as are intended to be so stored; and such Maker of Flint Glass may from Time to Time, when giving Notice for charging the Pots in his Glass House, also give like Notice in Writing to the proper Officer of Excise that all the Flint Glass to be made in that Journey is Flint Glass not to be sold or sent into Consumption until after the Fifth Day of *July* One thousand eight hundred and forty-four, and that he is desirous of storing the same, and all such Glass shall be made under the Regulations and shall be charged with the Duties now in force; and as often as any Notice for weighing such Glass shall be given the Officer of Excise, having received such Notice, shall attend and weigh and take an Account of all such Glass in the Weighing Room, and such Account having been taken all such Glass shall be forthwith removed into the Re-weighing Room, there to remain for the Time required by Law, and shall then be deposited and stored in the separate Room or Store approved of by the Commissioners of Excise or their Officers, under the Locks and Keys of the Officers of Excise, and otherwise secured in such Manner as the Commissioners of Excise shall direct; and all such Flint Glass shall be kept so stored and secured until on or after the Sixth Day of *July* One thousand eight hundred and forty-four, on which Day the proper Officers of Excise shall weigh and take an Account of all the said Glass which shall have been so stored and secured as aforesaid; and if upon such Account the whole Quantity of Glass shall be found in the Stock of the Maker thereof stored and secured as aforesaid, and the Officers of Excise shall be satisfied that it is the same Glass which was so made, and that no Part thereof has been sent into Consumption, or any Addition

dition made thereto, or any Alteration therein, the Commissioners of Excise are hereby authorized and empowered to allow to the respective Makers of such Glass the Difference in the Charge of Duty now payable on Flint Glass and the Duty hereby imposed, and to deliver the said Glass to the Makers thereof on the Charge and Payment of the Duty by this Act made payable.

Glass may be taken out of Store before 6th July, Notice being given, on Payment of full Duty.

XIII. Provided always, and be it enacted, That in case any Maker of Flint Glass shall be desirous of taking out any Glass so stored for Consumption before the said Sixth Day of *July*, it shall be lawful for such Maker to give Three Hours previous Notice in Writing to the Officer of Excise, specifying in such Notice the Hour when such Glass is to be taken out, and the Quantity of such Glass so required to be taken out, such Quantity not being less than One Hundred Weight; and the Officer of Excise having received such Notice shall attend, and take an Account of and weigh the Quantity of Glass specified in such Notice, and shall deliver the same to the Maker thereof; and on all such Glass so delivered out before the said Sixth Day of *July* the full Duty of Excise of Two-pence *per* Pound and Five *per Centum* thereon, now payable, shall be paid: Provided also, that not more than One such Notice shall be given on the same Day, and that for such a Time only, between the Hours of Six of the Clock in the Morning and Six of the Clock in the Evening, as that such weighing and Delivery may be completed between the Hours mentioned.

Makers of Flint Glass not securing or fraudulently removing Glass so intended to be stored liable to full Duty, together with Penalties.

XIV. And be it enacted, That if any Flint Glass which shall be made under the Regulations aforesaid as not to be sent into Consumption until after the said Fifth Day of *July* One thousand eight hundred and forty-four shall not at any Time previous thereto be so stored and secured in such separate and secure Room or Store approved of by the Commissioners of Excise or their Officers, or if any such Maker of Flint Glass shall open or procure to be opened any such Room or Store, or injure any of the Locks, Keys, or Fastenings thereof, or remove or cause or procure to be removed any Flint Glass from or out of the same, or shall send out or deliver any such Flint Glass so made to be stored, except under such Notice as is hereinbefore provided, or if on the said Sixth Day of *July* One thousand eight hundred and forty-four, or at any Time previous thereto, the Officers of Excise shall not find all such Flint Glass so stored and secured and unaltered, except as aforesaid, or if any such Maker of Flint Glass shall use or practise any Art or Device to deceive any Officer of Excise in taking an Account of such Flint Glass, or of any Part of his Stock, or to remove any Part of such Flint Glass, or to evade any Part of the Duty on Flint Glass with which previous to the said Sixth Day of *July* One thousand eight hundred and forty-four he might or would be chargeable, or to obtain any greater Allowance under the Regulations aforesaid than he shall be entitled to, then and in every such Case the Flint Glass Maker so offending shall forfeit all Claim to any such Allowance as aforesaid, and shall pay all the full Duties now charged on such Glass, together with any Penalty or Penalties or Forfeitures which he may thereby incur under any of the Laws of Excise.

XV. And

Act may be altered this Session.

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

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