

Soap Duties Regulation.

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B I L L

To remove Doubts as to charging the Duty
of Excise on Hard Soap.

*(Prepared and brought in by
Mr. Chancellor of the Exchequer and
Mr. Baring.)*

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[Note.—The Words printed in *Italics* are proposed to be inserted in
the Committee.]

WH^{EREAS} by an Act passed in the tenth year of the reign
of her Majesty QUEEN ANNE, intituled, “An Act for
laying several Duties upon all Sope and Paper made in Great Britain
or imported into the same, and upon chequered and striped Linens
5 imported, and upon certain Silks, Callicoes, Linens and Stuffs printed,
painted or stained, and upon several kinds of stampd Vellom, Parch-
ment and Paper, and upon certain printed Papers, Pamphlets and
Advertisements, for raising the Sum of Eighteen hundred thousand
Pounds, by way of a Lottery, towards her Majesty’s Supply, and for
10 licencing an additional Number of Hackney Chairs, and for charging
certain Stocks of Cards and Dice, and for better securing her
Majesty’s Duties to arise in the Office for the Stamp Duties by
Licences for Marriages and otherwise, and for Relief of Persons who
have not claimed their Lottery Tickets in due time, or have lost
15 Exchequer Bills or Lottery Tickets, and for borrowing Money upon
Stock (part of the Capital of the South Sea Company), for the use of
the Public;” and by another Act, passed in the twenty-fourth year
of the reign of his Majesty KING GEORGE the Third, intituled, “An
Act for better securing the Duties on Starch and Soap,” the Officers
20 of Excise were empowered at all times, upon request, to enter into the
house, boiling-house, warehouse or other place whatsoever belonging
to or used by any maker of any Soap whatsoever, and by gauging or
weighing of the Soap or otherwise, as to such Officer should seem
most proper and convenient, to take an account of the just quantity

Preamble:
10 Ann. c. 19,
s. 12.

24 Geo. 3,
Sess. 2, c. 48,
s. 7.

of Soap which should have been made by such maker or makers of Soap from time to time : And whereas, under the said provision in the said recited Acts, the Officers of Excise, in charging the Duty of Excise on Hard Soap, have hitherto been in the practice of taking the account of all Hard Soap by gauge in the frames : And whereas 5 questions and doubts have lately been raised whether the Excise calculation for such gauge is correct and legal, and it is necessary to remove such doubts, and to determine the mode in which the quantity of Hard Soap to be charged with Duty shall be ascertained ; ~~BE~~ *it therefore Enacted*, by The QUEEN's most Excellent MAJESTY, by 10 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 all Hard Soap made by any maker of Soap shall be taken account of, and the quantity thereof ascertained by the Officer of Excise by gauge, whilst the same is in the frame or 15 frames, immediately on being cleansed, and before being cut up and removed from the frame or frames ; and the quantity of Hard Soap so ascertained by gauge shall be the quantity charged with Duty.

1.
All Hard Soap
to be charged
by Gauge in
the Frames as
cleansed, and
before cut up.

2.
For calcu-
lating the
Gauge,
28 Cubic
Inches to be
a Pound of
Hard Soap
when hot, and
27.14 when
cold, of all
Soap made
from ordinary
Materials.

3.
Officers of
Excise in
charging
Mottled Soap
to make the
Allowance of
10 per cent.
under
5 Geo. 3,
c. 43.

And be it Enacted, That for the purpose of calculating the number of pounds weight of Hard Soap by gauge, Twenty-eight cubic inches 20 of such Soap when hot, and Twenty-seven cubic inches and Fourteen hundred parts of a cubic inch of such Soap when cold, shall be deemed and taken to be *a pound* weight avoirdupois of all Hard Soap of whatever description, made from the usual materials of tallow, oil, kitchen-stuff, or other animal, fish or vegetable fat, tallow, 25 grease or oil, rosin and alkali, or any mixture thereof ; and the maker of such Hard Soap shall be charged with Duty accordingly.

AND whereas by an Act passed in the fifth year of the reign of his Majesty King GEORGE the Third, intituled, " An Act for the better securing and further Improvement of the Revenues of Customs, 30 Excise, Inland and Salt Duties, and for encouraging the Linen Manufacture of the Isle of Man, and for allowing the Importation of several Goods, the Produce and Manufacture of the said Island, under certain Restrictions and Regulations," the Officers of Excise were required to allow to the respective makers of Hard Soap, in their returns or reports of the several quantities of Hard Soap made by such 35 respective makers of Hard Soap, One pound in every Ten pounds which such Officers should charge on the respective makers thereof, which said allowance was repealed by an Act passed in the third year of the reign of his late Majesty King WILLIAM the Fourth, intituled, 40 " An Act to repeal the Duties, Allowances and Drawbacks of Excise on Soap, and to grant other Duties, Allowances and Drawbacks in lieu thereof ;" BE it Enacted, That from and after the commencement of this Act, the Officers of Excise shall, in taking and making

making out the account of and charging the Duty on Mottled Soap, make the said allowance of One pound in every Ten pounds of such Mottled Soap, according to the said provision in the said recited Act of the fifth year of the reign of his said Majesty King GEORGE the
 5 Third, which as to Mottled (but no other) Soap is hereby revived.

And be it Enacted, That in all cases where any maker of Soap shall add to his Hard Soap, or manufacture the same with any silicious or earthy or other matter, Twenty-five cubic inches of such Soap when hot, and Twenty-four cubic inches and Twenty-three
 10 hundred parts of a cubic inch of such Soap when cold, shall be deemed and taken to be a *pound* weight avoirdupois of such Soap, and the maker thereof shall be charged with Duty accordingly.

4.
 Maker of Hard Soap adding Silicious or Earthy Matter to his Soap, to be charged 25 Cubic Inches of Soap to the Pound when hot, and 24.23 Cubic Inches when cold.

And be it Enacted, That every maker of Soap shall and he is hereby required, before the time of cleansing any Hard Soap, to
 15 deliver to the Officer of Excise a declaration in writing, in such form as shall be directed by the Commissioners of Excise, specifying whether the Soap to be cleansed is Soap made from ordinary materials, and whether the same is Mottled Soap or not, or whether the same is Soap made with or to which has been or is to be added
 20 any silicious or earthy or other matter; and every maker of Soap who shall make any false or untrue declaration in such respect shall forfeit *One hundred Pounds*.

5.
 Makers of Soap to deliver a Declaration whether the Soap is made from ordinary Materials, or has had Earthy Matter added to it.

And be it Enacted, That it shall be lawful for any Officer of Excise who shall have gauged or taken account of any Hard Soap, to
 25 take from each frame thereof, when cutting up, a cake or bar thereof as a sample or samples of the Soap in such frame or frames, paying for the same, if demanded, *Sixpence* per pound; and if any Officer of Excise shall be hindered or obstructed in taking any such sample, the maker of such Soap shall forfeit *One hundred Pounds*; and if any Hard Soap shall be found on examination of the sample
 30 thereof so taken to be of a greater specific gravity than the gravity of 1.04, water being taken as unity at a temperature of Sixty-two degrees, such Soap shall be deemed and taken to be Soap made with or to which has been added silicious or earthy
 35 matter, and liable to be charged with Duty, according to the calculation for the gauge of such Soap, or on actual weight thereof as aforesaid.

6.
 Officers of Excise may take Samples from the Soap.

And be it Enacted, That no Soap shall be deemed or allowed to be Mottled Soap, and entitled to the said allowance of One pound in
 40 Ten hereby revived, which shall have remained in the copper more than *Six* Hours after the same shall have ceased to boil, or which shall not be cleansed into the frame within *Six* Hours after the delivery of

7.
 What Soap shall not be deemed Mottled Soap, and entitled to the Allowance.

the declaration hereinbefore required to be given, or which when cleansed shall be crutched or have any liquor or matter added thereto in the frame, or which shall not be in all respects such Soap as was commonly known as Mottled Soap before the passing of this Act.

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8.
So much of
59 Geo. 3,
c. 90, as re-
lates to Soap
Certificates,
repealed.

And be it Enacted, That so much of an Act passed in the fifty-ninth year of the reign of his late 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," as requires makers of Soap to keep books with printed forms, and all Soap exceeding Twenty-eight pounds sent out by any maker of Soap to be accompanied by a Certificate cut out from such printed forms and signed by such maker of Soap, and all provisions and regulations in the said Act contained relating to Soap Certificates, shall be and the same is hereby repealed.

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9.
Act not to
interfere with
any legal
Proceeding
now pending.

Saving always, and be it Enacted, That nothing in this Act contained shall extend, or be deemed or construed to extend, to any suit, action, information or other proceeding commenced in any Court before the passing of this Act, and pending and undetermined; but that every such suit, action, information or proceeding, and the matters and questions in dispute therein, may be proceeded with, determined and adjudged in the same manner as if this Act had not been passed.

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10.
Act to be
in force until
11th day of
October 1840.

And be it Enacted, That this Act shall continue and be in force until the *Eleventh day of October One thousand eight hundred and Forty*, unless the same shall be sooner altered or repealed.

11.
Act may be
repealed or
altered in the
present Ses-
sion.

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