

# The London Gazette.

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*An Abstract of the Act made in the Eighth Year of Her Majesty's Reign, Entituled, An Act for laying certain Duties upon Candles, and certain Rates upon Monies to be given with Clerks and Apprentices, towards raising Her Majesty's Supply for the Year 1710.*

**B**y this Act a Duty is charged of four Pence per Pound on all Candles made of Wax, or any mixture therewith, and a Half-penny per Pound on all other Candles imported, or made in Great Britain, during five Years, commencing the first of May 1710. to be paid by the Importers or Makers; and all Candles imported that shall be landed without Warrant or Payment of the Duties are to be forfeited.

The Duties upon Candles imported are to be levied and managed by the respective Commissioners and Officers of the Customs in England and Scotland, and the Duties on Candles made in Great Britain by the respective Commissioners and Officers of the Excise, and to be paid in o the Exchequer in England.

All Makers of Candles are before the said first of May to give Notice in Writing at the next Excise Office of the Places where they make or keep their Candles, or melt, or keep their Wax, Tallow, or other Materials, to be made into Candles, and of their Utensils for that purpose; and from thenceforth no Maker of Candles is to erect, change or alter his Place of making or keeping Candles, or his Materials to make into Candles, or his Utensils for that purpose, without giving the like Notice in Writing, under Penalty of 50 l.

All Makers of Candles within the Weekly Bills of Mortality are once in every Month, and those in the other parts of Great Britain once in every six Weeks, to make true Entries at the next Excise-Office of all Candles made by them. The Entries to contain the weight, number and size of the Candles, and what quantities made in each course in the several Weeks, under Penalty of 20 l. which Entries are to be verified by an Oath, or if a Quaker by Affirmation of the Maker, or his chief Workman, or Servant, to be administered by an Officer for that purpose, in the Weekly Bills of Mortality, and by the Collectors and Supervisors of the respective Districts in all other Parts.

And the said Duties within the Bills of Mortality are within one Month, and in all other parts within six Weeks after Entry to be paid off, under Penalty of double Duty, and not to sell any Candles until paid off, under Penalty of double the value of the Candles.

The Officers are to have entry by Day, and in the Night in the presence of a Constable, to take an account by Weight, Tale, or otherwise, of the Candles made, and to make return thereof in Writing, which shall be a Charge on the Maker; and the Officers are to leave Copies of such Returns with the Makers, if demanded, under Penalty of 40 s.

The Officers for the said Duties are to take an Oath for the faithful Execution of their Trusts, to be administered by the Commissioners of Excise, or Justices of the Peace, who are to give Certificate thereof.

The Makers of Candles are to keep just Scales and Weights at their places of making, and permit and assist the Officers to make use thereof for ascertaining the Duties, under Penalty of 10 l.

The Officers may take an Account by gauging, weighing, or otherwise, of all Wax, Tallow, or other Materials for making of Candles, and make a Charge upon missing thereof, or any part thereof, and not receiving Satisfaction what is become of it, not exceeding 108 Pounds of Candles for 112 Pounds of Materials missing, and so proportionably.

Any Maker of Candles that obstructs an Officer in the Execution of the Powers given by this Act, forfeits 20 l.

No Maker of Candles, under Penalty of 20 l. shall remove, carry, or send away any Candles of which the Officer has not first taken an Account, without giving twenty four Hours Notice to the Officer within the Weekly Bills, and two Days Notice in all other Parts, of his Intention so to do.

All Candles not survey'd to be kept separate from those that are, for twenty four Hours within the Bills of Mortality, and two Days in all other Parts, under Penalty of 5 l.

A Maker of Candles, for Candles or Materials concealed, forfeits 20 l. and the Candles or Materials concealed, and all concealed Utensils are to be forfeited.

No Persons are to use any Lamps in their Dwelling-Houses, wherein any Oil or Fat shall be burnt, other than Oil made of Fish within Great Britain, on Penalty of 40 s.

No Candles shall be put to Sale but in Shops or Warehouses used for that purpose, or in Publick Fairs or Markets, under Penalty of 5 l.

Candles, Materials and Utensils are made liable to Debts and Duties in Arrear.

Persons that make Candles for their own private Use only may Compound for 12 d. per Head per Annum, and not be Survey'd, but must not sell, or increase their Families without Notice, and paying for the Persons added.

All Candles in the Possession of Persons that Sell, or deal in Candles, or any in Trust for them, on the first of May, are subjected to the same Duties, and are to be entered at the next Excise Office on pain of forfeiting 50 l. and of the Candles not entered; and on Payment of the Duty for such Stock within six Days after the first of May, allowance shall be made after the rate of 10 per Cent. and if not paid within six Days, Security must be given to pay in six Months after the first of May, and such as neglect to pay or secure, forfeit double Duty.

Those that conceal or convey away Stock forfeit 20 l. and the Candles so concealed, &c. and those that do not discover Stock in their Hands, forfeit 5 s. for every Pound weight.

The Laws of Excise to be in force for levying these Duties unless where other Provisions is made by this Act.

The Duties of Candles exported are to be repaid. The Fines and Penalties are to be recovered as by the Laws of Excise, and go one Moiety to the Queen, and the other to the Informer.

Candles cracked or spoiled are to be defaced by the Officer, and the Duty thereof allowed.

Persons that sell Candles by Contracts already made, may add the Duty to the Price contracted for.

Small Rush Lights once dipped or drawn through Grease or Kitchen-Staff, and not through Tallow melted or refined, made by Persons to be used only in their Houses, nor liable to Duty, so as none be sold, delivered out, or made for Sale.

That 6 d. per Pound for a Sum of 50 l. or under, and 12 d. per Pound for what exceeds that Sum, be paid to Her Majesty for all Monies which (during five-Years after the 1st of May, 1710.) shall be given or agreed for with any Clerk or Apprentice put out for five Years to learn any Employment: Payable by the Master.

These Duties to be managed by the Commissioners of Her Majesty's Stamp Duties, and paid to the Receiver-General of that Revenue, who is to keep a distinct Account, and pay them weekly into the Exchequer. The full Sum given or Contracted for so be incerted in words length in some Indenture or Writing, which shall contain the Covenants concerning the Service, and bear Date the Day of Signing, &c. or in Default the Master to forfeit double what he receives or agrees for, one Moiety to Her Majesty, the other with full Costs to any Person suing for the same, any time before the end of one Year after the Expiration of the Apprentices Time.