

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

CAP. XLIX.

An Act for altering and amending the Laws of Excise with respect to Salt and Rock Salt.

[27th *June* 1817.]

WHEREAS by an Act made in the Thirty-eighth Year of the Reign of His present Majesty King *George* the Third, intituled *An Act for transferring the Management of the Salt Duties to the Commissioners of Excise, and for repealing the Duties on Salt, and the Drawbacks, Allowances, and Bounties paid thereout, and for granting other Duties, Drawbacks, Allowances, and Bounties thereon*, all and every the Proprietor and Proprietors of every Salt Mine or Salt Pit is and are required, at least Twelve Hours before he, she, or they shall at any Time begin to raise or take away Rock Salt from or out of any Salt Mine or Salt Pit, to give Notice in Writing to the Officer of Excise under whose Survey such Salt Mine or Salt Pit shall be, of the particular Day and Hour of the Day on which he, she, or they intends or intend to begin raising or taking any Rock Salt from or out of any such Mine or Pit: And whereas such Period of Twelve Hours for such Notice as aforesaid has been found unnecessarily long and inconvenient; 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 in lieu and instead of such Period of Twelve Hours, all and every such Proprietor and Proprietors of every Salt Mine or Salt Pit shall give such Notice as aforesaid at least Two Hours before he, she, or they shall at any Time begin to raise or take Rock Salt from or out of any Salt Mine or Salt Pit, any Thing in the said recited Act contained to the contrary thereof notwithstanding. 38 G. 3. c. 89.

Proprietors of Salt Mines to give Two in lieu of Twelve Hours Notice of raising Rock Salt.

II. And

Regulations for charging Boilers with Brine for making or refining Salt, &c. under 38 G. 3. c. 89. repealed.

II. And whereas by the ſaid Act all and every Maker or Makers of Salt, and Refiner or Refiners of Rock Salt, and Proprietor or Proprietors of any Salt Work, is and are required, at leaſt Six Hours before he, ſhe, or they ſhall begin to charge his, her, or their Pan or Boiler with Brine or other Preparation for making or refining Salt, to give to the Officer of Exciſe, under whoſe Survey his, her, or their Salt Work ſhall be, a Notice in Writing of his, her, or their Intention ſo to do, ſpecifying therein the Particulars in the ſaid Act mentioned; and if any ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall not begin to charge his, her, or their Pan or Boiler within the Space of One Hour after the particular Time or Hour ſpecified in ſuch Notice for that Purpoſe, then to give a freſh and like Notice before he, ſhe, or they ſhall begin to charge his, her, or their Pan or Boiler; and all and every ſuch Maker or Makers of Salt, Refiner or Refiners of Rock Salt, and Proprietor or Proprietors of any Salt Work, who in purſuance of any ſuch Notice as aforeſaid ſhall begin to charge his, her, or their Pan or Boiler with Brine or other Preparation for making Salt or refining Rock Salt, is and are required to proceed without Reſpite or Delay, and with all due Diligence and Diſpatch, to charge ſuch Pan or Boiler with the whole Quantity of Brine or other Preparation intended to be employed, uſed, or worked off at ſuch Boiling or Operation; provided that if any ſuch Maker, Refiner, or Proprietor ſhall have occaſion to add to or increaſe the Brine in any Pan or Boiler after ſuch Pan or Boiler ſhall have been charged, and before any Salt of that particular Boiling or Operation ſhall have been taken from or out of ſuch Pan or Boiler, he, ſhe, or they ſhall be permitted and allowed once, but not oftener, to add to and increaſe the Quantity of Brine in any ſuch Pan or Boiler, upon giving ſuch Notice as is preſcribed by the ſaid Act; and if any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, ſhall convey or put any Brine into any Pan or Boiler after he, ſhe, or they ſhall have begun to take any Salt out of ſuch Pan or Boiler, and before the whole Boiling or Operation of ſuch particular Charge ſhall be finiſhed, and all the Salt made or intended to be made therefrom ſhall be taken out of ſuch Pan or Boiler, or ſhall convey or put any Brine into any Pan or Boiler after the ſame ſhall have been fully charged, (except in the Manner therein-before allowed, under ſuch Notice as is therein-before provided for making an Addition to or increaſing the Brine in the Pan or Boiler), he, ſhe, or they ſhall forfeit the Penalty therein mentioned; and in caſe any Maker or Makers, Refiner or Refiners of Salt, or Proprietor or Proprietors of any Salt Work, inſtead of keeping the Salt of each Boiling or Operation in the Pan or Boiling-houſe until the whole of each Boiling or Operation ſhall be finiſhed, ſhall be deſirous to carry, remove, or put any Salt of any particular Boiling or Operation into his, her, or their Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, before any ſuch Boiling or Operation ſhall be finiſhed, ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, may carry, remove, or put One Half (but neither more nor leſs) of the whole Number of Baſkets, Barrows, or Troughs of Salt to be made at each ſuch Boiling or Operation, into any ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, upon the Terms and Conditions mentioned in the ſaid Act: And whereas it is expedient that ſuch Proviſions of the ſaid Act as hereinbefore recited ſhould be repealed; be it therefore enacted, That from and after the paſſing of this Act the ſaid recited Proviſions of the ſaid Act ſhall be and the ſame are hereby repealed.

III. And be it further enacted, That all and every Maker or Makers of Salt, Refiner or Refiners of Rock Salt, and Proprietor or Proprietors of any Salt Work, shall at least Six Hours before he, she, or they shall begin to draw or take out any Salt from any Pan or Boiler after the same shall have been charged with Brine, or other Preparation for making Salt, give to the Officer of Excise, under whose Survey his, her, or their Salt Work shall be, a Notice in Writing of his, her, or their Intention so to do, specifying therein the particular Time and Hour at which he, she, or they intends or intend to begin to draw or take out the Salt from such Pan or Boiler; and if any such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, shall not begin to draw and take out the Salt from such Pan or Boiler within the Space of Three Hours after the particular Time or Hour specified in such Notice, then such Notice shall be void; and every such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors as aforesaid, shall give a fresh and like Notice before he, she, or they shall begin to draw or take out any Salt from such Pan or Boiler; and in case such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, shall neglect or refuse to give such Notice as aforesaid, or having given a Notice which shall become void as aforesaid, shall neglect or refuse to give a fresh and like Notice, he, she, or they shall for each and every such Offence forfeit and lose the Sum of Fifty Pounds.

Salt Makers to give Six Hours Notice of their Intention to draw or take Salt from their Pans or Boilers, on Penalty of 50l.

IV. And be it further enacted, That if any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, shall convey or put, or cause or suffer to be conveyed or put, any Brine or other Preparation for making Salt into any Pan or Boiler after he, she, or they shall have begun to draw or take out any Salt from such Pan or Boiler, and before he, she, or they shall declare to the surveying Officer that the whole Operation of making Salt from the Brine which shall then be in such Pan or Boiler is finished, and that all the Salt made or intended to be made therefrom in such Operation has been taken out of such Pan or Boiler, he, she, or they shall for every every such Offence forfeit and lose the Sum of Fifty Pounds.

Salt Makers not to add any Brine to any Pan after they shall have begun to draw the Salt, and before they declare the whole Operation to be finished, on Penalty of 50l.

V. Provided always nevertheless, and be it further enacted, That in case any such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, instead of keeping the Salt of each Boiling or Operation in the Pan or Boiling-house until the whole of each Boiling or Operation shall be finished, shall be desirous of carrying, removing, or putting any Salt of any particular Boiling or Operation into his, her, or their Warehouse or Warehouses, Storehouse or Storehouses, or Loft or Lofts, before any such Boiling or Operation shall be finished, it shall and may be lawful to and for such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, to carry, remove, or put any Part of the whole of the Salt to be made at each such Boiling or Operation into any such Warehouse or Warehouses, Storehouse or Storehouses, or Loft or Lofts, upon the Terms and Conditions herein after mentioned, (that is to say), that in the Notice required by this Act to be given as aforesaid for drawing or taking out Salt from his, her, or their Pan or Boiler, such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, shall specify the particular Number of Baskets, Barrows, or Troughs, and the estimated Quantity of Salt of which such Part of such particular Boiling or Operation shall or will consist, and the Day, and Hour of the Day, when such Part shall be carried, removed, or put into such Warehouse or Warehouses, Storehouse

Part of the Salt of any Operation may be warehoused before the Whole is finished, on certain Conditions.

houſe or Storehouſes, or Loft or Lofts; and alſo that all the Salt which, according to the Specification in ſuch Notice, ſhall be intended to be carried, removed, or put into ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, at each ſuch Removal, ſhall be actually ſo carried, removed, and put, immediately after the proper Officer of Exciſe ſhall have taken a true Account thereof, and before any more or other Salt ſhall be taken out of the Pan or Boiler of that or any ſubſequent Boiling or Operation.

51 G. 3. c. 82. recited.

VI. And whereas by a Clauſe in an Act made in the Fifty-firſt Year of the Reign of His preſent Majeſty, among other Things, *For eſtabliſhing Regulations reſpecting Rock Salt delivered to the Refineries*, it was enacted, that when and ſo ſoon as any Rock Salt ſhould be delivered from any Salt Mine or Salt Pit, to be ſhipped Coaſtwiſe, or to be ſent by Inland Navigation free of Duty, on Bond for its being duly delivered at any entered Refinery, not being within the Counties of *Lancaſter* and *Cheſter* reſpectively, the Refiner or Refiners to or for whom the ſame ſhould be conſigned or ſent ſhould, within Six Weeks next after the Delivery or Receipt of ſuch Rock Salt, pay the Duties of Exciſe at and after the Rate of Fifteen Shillings *per* Buſhel for ſuch Rock Salt, unleſs ſuch Refiner or Refiners ſhould give ſuch ſufficient Bond or Security as was in the ſaid Clauſe mentioned and preſcribed for the due Payment of the Duties of Exciſe at and after the Rate of Fifteen Shillings *per* Buſhel for or in reſpect of ſuch Rock Salt, within the Space of Six Months next after ſuch Delivery or Receipt, or elſe producing to the proper Officer of Exciſe within ſuch Six Months, and having charged with the Duties, a Quantity or Quantities of refined Salt made from ſuch Rock Salt, in the Proportion of Fifty-ſix Pounds of refined Salt at the leaſt for every Sixty-five Pounds of ſuch Rock Salt which ſhould from Time to Time be found by the proper Officer or Officers of Exciſe deficient of the Quantity of ſuch Rock Salt which ſhould have been ſo delivered or received, and for paying at the End of every Six Weeks from the Time of the Charge thereof the Duties at and after the Rate of Fifteen Shillings *per* Buſhel for or in reſpect of the Quantity of each Charge of ſuch refined Salt: And whereas it has been found by Experience that the Produce of refined Salt from Rock Salt exceeds the Proportion aforeſaid; and it is therefore expedient to require Payment of Duty for the Salt refined from ſuch Rock Salt according to the greater Proportion herein-after mentioned; be it therefore enacted, That ſo much of the ſaid Proviſion as is herein-before recited ſhall be and the ſame is hereby repealed; and that from and after the paſſing of this Act, all and every ſuch Refiner and Refiners ſhall within Fourteen Days next after the Delivery or Receipt of any Rock Salt, give ſufficient Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Double the Value of the Duties on ſuch Rock Salt, for producing to the proper Officer of Exciſe, to be taken Account of or charged with Duty by him, within the Space of Twelve Months next after ſuch Delivery or Receipt, a Quantity or Quantities of refined Salt made from ſuch Rock Salt, in the Proportion of Fifty-eight Pounds of refined Salt at the leaſt for every Sixty-five Pounds of ſuch Rock Salt, and for paying the Duties thereon at the End of every Six Weeks from the Time of the Charge upon any Part of ſuch refined Salt, at and after the Rate of Fifteen Shillings *per* Buſhel; and if any ſuch Refiner or Refiners ſhall refuſe or neglect

Refiners to give Bonds on the Receipt of Rock Salt, for the Production of 58lbs. of Refined for every 65lbs. of Rock Salt.

neglect to give such Bond or Security as is hereby in that Behalf required, all such Rock Salt shall be forfeited, together with the Duties thereon, and such Rock Salt shall and may be seized by any Officer or Officers of Excise: Provided always, that all and every such Refiner and Refiners shall be at Liberty, within such Space of Twelve Months, to export or deliver for the Use of the Fisheries, or to any entered Maker of oxygenated Muriatic Acid or Oxymuriate of Lime for making oxygenated Muriatic Acid or Oxymuriate of Lime, any Part of such refined Salt Duty-free, under the Regulations established by Law in that Behalf; any Thing herein contained to the contrary thereof notwithstanding.

Refiners to provide Warehouses for the Lodgment of Rock Salt under the Excise Locks.

VII. And be it further enacted, That all and every such Refiner and Refiners of Rock Salt shall provide and maintain a proper and secure Warehouse, Storehouse, or Loft, or Warehouses, Storehouses, or Lofts, to the Satisfaction of the Supervisor of Excise in whose District it or they may be situated, with good and sufficient Locks and other Fastenings thereto respectively, to be provided by such Supervisor at the Expense and Charge of such Refiner or Refiners respectively, into which Warehouse or Warehouses, or Storehouse or Storehouses, or Loft or Lofts, or some or one of them, all the Rock Salt shall, immediately after the Arrival or Receipt thereof at such Refinery, be put and deposited by and at the Expense of such Refiner or Refiners, according to the Directions of this Act; and each such Warehouse, Storehouse, or Loft respectively shall be locked up and secured by the proper Officer of Excise under whose Survey the same shall from Time to Time be, except at such Time or Times only as such Officer shall be attending for the Purpose of depositing Rock Salt therein, or for weighing or taking Account of the Rock Salt therein, or delivering Rock Salt from or out of such respective Warehouse, Storehouse, or Loft; and if any such Refiner or Refiners shall neglect or refuse, at his, her, or their own Expense, to provide such Warehouse, Storehouse, or Loft, or Warehouses, Storehouses, or Lofts as aforesaid, or to pay such Supervisor as aforesaid, upon Demand, for any Lock or Locks, Key or Keys, or other Fastening or Fastenings thereon or thereto, and provided by such Supervisor for the Security thereof, or shall refuse or neglect to put or deposit any Rock Salt, immediately after the Arrival or Receipt thereof at any such Refinery, in one or more of such Warehouses, Storehouses, or Lofts, according to the Directions of this Act; or if any Refiner or Refiners or other Person or Persons shall damage, force, or open, or cause to be damaged, forced, or opened, any such Lock or other Fastening, or enter or cause to be entered any such Warehouse, Storehouse, or Loft, save at such Time and Times as are herein for that Purpose mentioned, then and in each and every such Case the Refiner or Refiners, or other Person or Persons so offending, shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds; provided that no such Refiner or Refiners shall be hindered or prevented from putting any Cargo of such Salt by itself into Steep immediately on its Arrival and Receipt, without warehousing the same as aforesaid, such Cargo of Rock Salt first being taken Account of by the proper Officer.

Refiners to give Notice to have Rock Salt taken

VIII. And be it further enacted, That when and so often as any such Refiner or Refiners shall be desirous to have any such Rock Salt delivered from or out of any such Warehouse, Storehouse, or Loft, for the Purpose of being

out of the Warehouſes for diſſolving into Brine.

being put into any Ciſtern or other Veſſel for diſſolving the ſame or making the ſame into Brine, he, ſhe, or they ſhall give Twelve Hours previous Notice in Writing to the Officer of Exciſe under whoſe Survey ſuch Warehouſe, Storehouſe, or Loft ſhall be, of his, her, or their Intention to have ſuch Rock Salt ſo delivered for the Purpoſe aforeſaid, ſpecifying in ſuch Notice the particular Day and Hour at which he, ſhe, or they intends or intend to have ſuch Rock Salt ſo delivered for the Purpoſe aforeſaid, and the Quantity of ſuch Rock Salt ſo to be delivered, not being leſs than Forty Buſhels at any one Time; and upon ſuch Notice being ſo given, the proper Officer or Officers of Exciſe ſhall attend at the Time mentioned in ſuch Notice, and open ſuch Warehouſe, Storehouſe, or Loft, and ſuch Refiner or Refiners ſhall thereupon proceed to weigh, and ſhall with all due Diligence and Diſpatch weigh, in the Preſence of ſuch Officer or Officers, the whole of the Rock Salt ſpecified in ſuch Notice: Provided always nevertheleſs, that no ſuch Refiner or Refiners ſhall be at Liberty to give any ſuch Notice for having any ſuch Rock Salt ſo delivered at any other Time than between the Hours of Six in the Morning and Six in the Afternoon; and every Notice given for having any ſuch Rock Salt ſo delivered in any leſs Quantity than Forty Buſhels at one Time, or at any other Time or Hour than between the Hours in that Behalf aforeſaid, ſhall and the ſame is hereby declared to be null and void to all Intents and Purpoſes whatſoever.

Notice to be void unleſs for opening Rock Salt Warehouſes between certain Hours.

Refiners to keep each Cargo of Rock Salt ſeparate and apart, and all refined Salt made from Rock Salt included in one Bond, ſeparate and apart from refined Salt made from Rock Salt included under any other Bond.

IX. And be it further enacted, That all and every ſuch Refiner and Refiners of Rock Salt ſhall depoſit, ſtore, and keep all and every Cargo or Quantity of Rock Salt received at one Time, and which is or are the Subject of and included in any Bond as aforeſaid, ſeparate and apart from all Rock Salt received at any other Time or Times, and which is or are the Subject or Subjects of and included in another or different Bond or Bonds; and all Refined Salt made or prepared from Rock Salt, delivered or received at his, her, or their Refinery at the ſame Time, and which is the Subject of and included in any Bond, ſeparate and apart from all Refined Salt made or prepared from Rock Salt, delivered or received at ſuch Refinery at another Time or Times, or which is or are the Subject or Subjects of and included in another or different Bond or Bonds; and if any ſuch Refiner or Refiners of Rock Salt ſhall neglect or refuſe to depoſit, ſtore, or keep all Rock Salt received at one Time, and which is the Subject of and included in one Bond, ſeparate and apart from all Rock Salt received at any other Time or Times, or which may be the Subject of and included in another Bond or other Bonds as aforeſaid, or ſhall neglect or refuſe to depoſit, ſtore, or keep the Refined Salt made therefrom reſpectively ſeparate and apart as aforeſaid, every ſuch Refiner or Refiners ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Penalty 100l.

Refiners not to put Rock Salt, which is the Subject of one Bond, into Solution with Brine made from Rock Salt which is

X. And be it further enacted, That no ſuch Refiner or Refiners of Rock Salt ſhall put any Rock Salt by him, her, or them received at the ſame Time, and which is the Subject of and included in any Bond as aforeſaid, into any Ciſtern or other Veſſel which ſhall at that Time contain any Brine made or prepared from Rock Salt received by him, her, or them at any other Time or Times, or which is or are the Subject or Subjects of and included in any other Bond or Bonds; or ſhall diſſolve at one and the ſame Time, in one and the ſame Ciſtern, Veſſel, or Utenſil, different

Quantities of Rock Salt received at his, her, or their Refinery at different Times, or which are the Subjects of and included in different Bonds as aforesaid; or shall mix or mingle together different Quantities of Brine made or prepared from such different Quantities of Rock Salt; or shall begin to run into any Boiling Pan any Part of the Brine made with or from any Part of the Rock Salt received at his, her, or their Refinery at a subsequent Time, and which is the Subject of and included in a subsequent Bond, until the whole Quantity of Rock Salt received at such Refinery at any prior Time, and which is the Subject of and included in any prior Bond, has been wholly dissolved, refined, warehoused, and taken Account of by the proper Officer; and if any such Refiner or Refiners of Rock Salt shall put any Rock Salt by him, her, or them received at the same Time, and which is the Subject of and included in any Bond as aforesaid, into any Cistern or other Vessel which shall at any Time contain any Brine made or prepared from Rock Salt received by him, her, or them at another Time or Times, or which is or are the Subject or Subjects of and included in any other Bond or Bonds as aforesaid; or shall dissolve at one and the same Time, in one and the same Cistern, Vessel, or Utensil, different Quantities of Rock Salt received at his, her, or their Refinery at different Times, and which are the Subjects of and included in different Bonds as aforesaid; or shall mix or mingle together different Quantities of Brine made or prepared from such different Quantities of Rock Salt, or shall begin to run into any Boiling Pan any Part of the Rock Salt received at his, her, or their Refinery at a subsequent Time, and which is the Subject of and included in a subsequent Bond, until the whole Quantity of Rock Salt received at such Refinery at any prior Time, and which is the Subject of and included in any prior Bond, has been wholly dissolved, refined, warehoused, and taken Account of by the proper Officer; then and in each and every such Case the Refiner or Refiners so offending shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds.

the Subject of another Bond, or begin to dissolve any Rock Salt subsequently received until the Rock Salt before received has been wholly refined.

Penalty 100l.

XI. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and eighteen, all and every Maker or Makers of Salt, and Refiner or Refiners of Rock Salt from Sea Water, or from Rock Salt dissolved in Sea Water, or any Water in which Salt is held in Solution, or any Mixture therewith, not being within the Counties of *Chester* or *Lancaster* respectively, or that Part of the United Kingdom called *Scotland*, shall have, provide, fix, maintain, and keep, at his, her, or their Salt Work, a Vat or Vats, or other Vessel or Vessels, or Reservoir or Reservoirs, to the Satisfaction of the Supervisor of Excise of the District in which such Salt Work shall be situated, for the Purpose of receiving the Brine or other Preparation wherewith he, she, or they shall or may intend to charge any Pan or Boiler for any Operation of boiling or making Salt, and shall, before he, she, or they shall begin to make any Salt, make Entry thereof in Writing with the proper Officer of Excise, as the Charging Vessel or Vessels, Reservoir or Reservoirs, of his, her, or their Pan or Boiler, Pans or Boilers, with Brine or other Preparation for making Salt; and that if any such Maker or Makers, or Refiner or Refiners, shall refuse or neglect to provide, fix, maintain, or keep such Vat or Vats, Vessel or Vessels, Reservoir or Reservoirs as aforesaid, at his, her, or their Salt Work, or shall at any Time remove or alter such Vat or Vats, Vessel or Vessels, Reservoir or Reservoirs, or change the Position thereof, without previous Notice in Writing to such Supervisor of his, her, or their

Refiners of Salt from Sea Water, or Rock Salt dissolved in Sea or Salt Water, to provide and keep a Charging Vessel to receive the Brine before it is run into the Pan or Boiler for making Salt.

Intention ſo to do, or ſhall begin to make Salt at his, her, or their Salt Work before he, ſhe, or they ſhall have made Entry thereof in Writing as aforeſaid with the proper Officer of Exciſe, he, ſhe, or they ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Penalty 100l.

Salt Makers and Refiners from Sea Water, or Rock Salt diſſolved in Sea or Salt Water, to give Notice of charging their Pans or Boilers, and ſhall not charge them except with Brine from the receiving Veſſel, of which the Officer ſhall have taken a previous Account both of the Quantity and Quality.

XII. And be it further enacted, That from and after the Day and Year laſt aforeſaid, all and every ſuch Maker or Makers of Salt, and Refiner or Refiners of Rock Salt as laſt aforeſaid, ſhall, at leaſt Six Hours before he, ſhe, or they ſhall begin to charge any Pan or Boiler with Sea Water, Brine, or other Preparation for boiling or making Salt, convey and put ſuch Sea Water, Brine, or other Preparation into ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs as aforeſaid, and give to the Officer of Exciſe under whoſe Survey his, her, or their Salt Work ſhall be, at leaſt Five Hours Notice in Writing of his, her, or their Intention to charge ſuch Pan or Boiler from ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs, with the Sea Water, Brine, or other Preparation then contained in ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs, ſpecifying therein the particular Time and Hour at which he, ſhe, or they intends or intend to charge ſuch Pan or Boiler; and if any ſuch Maker or Makers, or Refiner or Refiners, ſhall not begin to charge his, her, or their Pan or Boiler from ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs as aforeſaid, within the Space of One Hour after the particular Time ſpecified in ſuch Notice for that Purpoſe, then ſuch Notice ſhall be void, and every ſuch Maker or Makers, and Refiner or Refiners, ſhall give a freſh and like Notice before he, ſhe, or they ſhall begin to charge his, her, or their Pan or Boiler as aforeſaid; and in caſe ſuch Maker or Makers, or Refiner or Refiners ſhall neglect or refuſe ſo to convey and put ſuch Sea Water, Brine, or other Preparation as aforeſaid into ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs at ſuch Time as aforeſaid, or to give any ſuch Notice as aforeſaid; or having given a Notice which ſhall become void as aforeſaid, ſhall neglect or refuſe to give a freſh and like Notice; or if he, ſhe, or they ſhall, after having conveyed and put ſuch Sea Water, Brine, or other Preparation into his, her, or their Charging Veſſel or Veſſels, Reſervoir or Reſervoirs as aforeſaid, and given ſuch Notice as is in that Behalf before mentioned, remove or conceal any Part thereof, or run or convey any Part thereof into any Pan or Boiler before the proper Officer ſhall have taken an Account of the Quantity and Quality or Strength thereof as herein-after mentioned; or if, after ſuch Officer ſhall have taken ſuch Account thereof, any ſuch Maker or Makers, Refiner or Refiners, ſhall put into ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs, any Salt, Rock Salt, or other Material by which ſuch Sea Water, Brine, or other Preparation therein may be ſtrengthened or altered in Quality, or ſhall add to the ſame, or remove any Part thereof otherwiſe than by charging ſuch Pan or Boiler therewith at the Time ſpecified in ſuch Notice, or ſhall put into or charge any Pan or Boiler with any Sea Water, Brine, or other Preparation for making Salt, other than ſuch as ſhall have been taken an Account of by the Officer in ſuch Charging Veſſel or Veſſels, Reſervoir or Reſervoirs as aforeſaid, he, ſhe, or they ſhall for each and every ſuch Offence forfeit and loſe the Sum of Fifty Pounds.

Penalty 50l.

Officers to take an Account of the

XIII. And be it further enacted, That from and after the Day and Year laſt aforeſaid, the Officer or Officers of Exciſe ſhall be and are hereby authorized

authorized and empowered, as ſoon as any ſuch Charging Veſſel or Reſervoir as aforeſaid ſhall be entered by any ſuch Maker or Makers, or Refiner or Refiners as aforeſaid, to gauge and meaſure the ſame, and accurately aſcertain the Content or Capacity thereof, and ſhall and may at all Time and Times examine the Fluid or Fluids or other Materials put into or found in any ſuch Veſſel or Reſervoir, and make Trial by a certain Inſtrument or Hydrometer called *Harvey's Hydrometer* of the Strength of any Sea Water, Brine, or other Preparation that may be found or contained therein, and take a Sample or Samples thereof for that Purpoſe, not exceeding Half a Gallon; and that when and ſo often as any ſuch Notice ſhall be given by any ſuch Maker or Makers, or Refiner or Refiners, to charge his, her, or their Pan or Boiler from ſuch Veſſel or Reſervoir as aforeſaid, ſuch Officer or Officers ſhall and may take an Account of the Quantity of Sea Water, Brine, or other Preparation for making Salt contained in ſuch Charging Veſſel or Reſervoir, and make Trial by ſuch Inſtrument as aforeſaid of the Strength of ſuch Sea Water, Brine, or other Preparation therein; and if any ſuch Maker or Makers, Refiner or Refiners, or other Perſon or Perſons, ſhall obſtruct or hinder any Officer or Officers in gauging any ſuch Veſſel or Reſervoir, or in taking ſuch Account as aforeſaid, or uſe any Art, Means, or Contrivance by which any Officer or Officers ſhall be hindered, obſtructed, or prevented in aſcertaining and taking a true Gauge of any ſuch Veſſel or Reſervoir, or a true Account of the Quantity of Sea Water, Brine, or other Preparation which may at any Time be contained in any ſuch Charging Veſſel or Reſervoir, or in aſcertaining by Trial the true Strength thereof as denoted by ſuch Hydrometer as aforeſaid, he, ſhe, or they ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Quantity and Quality of the Brine in the Charging Veſſel.

Penalty for obſtructing the Officer in taking an Account 200l.

XIV. And be it further enacted, That all and every Dealer in, Retailer or Seller of Salt, ſhall make Entry at the neareſt Office of Exciſe of his, her, or their Warehouſe, Storehouſe, Cellar, Shop, or other Place or Places in which he, ſhe, or they ſhall ſtore, depoſit, or keep ſuch Salt, and ſhall upon Demand receive from the proper Officer of Exciſe a Book or Books, to be prepared with proper printed Forms and Titles for the Purpoſes herein-after mentioned, and kept by every ſuch Dealer in, Retailer and Seller of Salt, in ſome public and open Part of his, her, or their entered Premiſes; and that from and after the Tenth Day of *October* One thouſand eight hundred and ſeventeen, no Salt exceeding Two Buſhels at any one Time ſhall be ſold, ſent out, or delivered by any ſuch Dealer in, Retailer or Seller of Salt, to any Perſon or Perſons whatſoever, without being accompanied by a Certificate filled up and cut out progreſſively from the printed Forms of ſuch Certificates contained in ſuch Book as aforeſaid, ſigned by ſuch Dealer in, Retailer or Seller of Salt, ſelling, ſending out, or delivering the ſame, or ſome Perſon or Perſons on his, her, or their Behalf, certifying the Date thereof, the Quantity of ſuch Salt, to whom ſold, from whoſe Stock delivered, and that the Duty has been paid or ſecured to be paid thereon; and that the Dealer in, Retailer or Seller of Salt, ſelling, ſending out, or delivering any Salt exceeding Two Buſhels as aforeſaid, ſhall at the ſame Time make a correſpondent Entry thereof, containing the ſame Particulars, in ſuch Book as aforeſaid; and that ſuch Book with ſuch Entries ſo made therein as aforeſaid ſhall at all Times lie open and expoſed in the entered Premiſes of ſuch Dealer in, Retailer or Seller of Salt as aforeſaid, to the Peruſal of any Officer or Officers of

Salt Dealers to make Entry, keep an Account of Salt exceeding Two Buſhels ſold, and Salt exceeding Two Buſhels to be accompanied upon Removal by a Certificate.

Exciſe, and ſhall be delivered by ſuch Dealer in, Retailer or Seller of Salt as aforeſaid, to any Officer or Officers of Exciſe upon Demand; and if any Dealer in, Retailer or Seller of Salt ſhall refuſe or neglect to make ſuch Entry as aforeſaid of all his, her, or their Warehouſes, Storehouſes, Cellars, Shops, and other Places for ſtoring or keeping Salt, or ſhall at any Time obſtruct or hinder any Officer or Officers of Exciſe from entering therein, or inſpecting, ſurveying, weighing, or taking an Account of his, her, or their Stock of Salt, or ſhall conceal any Part of ſuch Salt from the Sight or View of the Officer or Officers, or ſhall ſell, ſend out, or deliver any Quantity of Salt exceeding Two Buſhels at any one Time unaccompanied by ſuch Certificate as aforeſaid, or making ſuch Entry in ſuch Book as aforeſaid, or ſhall convey away or conceal any ſuch Book or Books as aforeſaid, or cancel, obliterate, deſtroy, or tear out any Leaf or Leaves therefrom, or Entry or Entries therein, or ſhall make any falſe Entry or Entries therein, or ſhall oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in inſpecting any ſuch Book or Books, or any ſuch Entry or Entries therein as aforeſaid, or ſhall at any Time neglect or refuſe when required, to give up to any Officer or Officers ſuch Book or Books as aforeſaid, all and every ſuch Dealer in, Retailer or Seller of Salt, ſo offending, ſhall for every ſuch Offence ſeverally forfeit and loſe the Sum of Two hundred Pounds; and all Salt exceeding Two Buſhels, removing or removed without being accompanied by ſuch Certificate as aforeſaid, and all Salt found in the Poſſeſſion of any Dealer in, or Retailer or Seller of Salt, or in any unentered Warehouſe, Storehouſe, Cellar, Shop, or other Place of any Dealer in, or Retailer or Seller of Salt, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons removing, carrying, or conveying the ſame, or aiding or aſſiſting therein, or in whoſe Cuſtody the ſame ſhall be found, ſhall forfeit and loſe the Sum of Fifty Pounds.

Salt removing without a Certificate forfeited.

Penalty on Perſons removing 5ol.

Loaded Veſſels to be removed from Salt Warehouſes, and loading Veſſels to be removed during the Night.

XV. And be it further enacted, That when and ſo often as any Salt or Rock Salt ſhall be weighed or delivered from any Salt Mine, Salt Work, Warehouſe, Storehouſe, or other Place, from which it is to be removed, accompanied by any Permit or Permits, the Proprietor or Proprietors of ſuch Salt or Rock Salt ſhall cauſe the Veſſel or Carriage into which ſuch Salt or Rock Salt ſhall be put or delivered to be immediately drawn off and removed with ſuch Salt or Rock Salt from ſuch Premiſes, to the Diſtance of at leaſt One hundred Yards from any other Salt Work, Warehouſe, or Storehouſe, and not again to return thereto with ſuch Salt or Rock Salt or any Part thereof on board; and if the whole Quantity of Salt or Rock Salt intended to be put into ſuch Veſſel or Carriage ſhall not be delivered therein within the Hours allowed by Law for the Removal of Salt from any Warehouſe, the Proprietor or Proprietors of ſuch Salt or Rock Salt ſhall, at the Expiration of ſuch lawful Hours, cauſe ſuch Veſſel or Carriage ſo in Part loaded to be drawn off and removed, with the Salt or Rock Salt therein, to ſuch Diſtance as aforeſaid, and to continue and remain ſo removed to ſuch Diſtance as aforeſaid until the Commencement of ſuch lawful Hours on the following Morning, upon Pain of forfeiting all the Salt or Rock Salt ſo delivered as aforeſaid, and Double the Amount of the Duties thereon; and ſuch Salt or Rock Salt ſhall and may be ſeized by any Officer or Officers of Exciſe: Provided always, that if at any Time it ſhall be made to appear, to the Satisfaction of the Commiſſioners of Exciſe, that from the peculiar Situa-

Penalty, Forfeiture of Salt.

tion or Conſtruction of any ſuch Salt Mine, Salt Work, Warehouſe, Storehouſe, or other Place, the Salt or Rock Salt can be delivered therefrom, with ſufficient Security to the Revenue ariſing from the Duties upon Salt, without any ſuch Removal as aforeſaid, it ſhall and may be lawful to and for ſuch Commiſſioners to grant their Leave and Licence for the Salt or Rock Salt to be delivered therefrom without any ſuch Removal as aforeſaid, upon ſuch Conditions as they may in that Behalf preſcribe.

Different Deſcriptions of Salt and Rock Salt which may be removed in the ſame Veſſel or Carriage.

XVI. And be it further enacted, That it ſhall and may be lawful for any Rock Salt to be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt ſhall be put or laid, except as hereinafter mentioned: Provided always, that no Cruſhed Rock Salt or Cruſhed Salt, commonly called or known by the Name or Deſcription of Fuſed or Solid Salt, or Coloured or Dyed Salt, delivered Duty free for the Uſe of the Fiſheries, ſhall after the Month of *April* in the Year One thouſand eight hundred and eighteen, be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt of any other Deſcription, or uncruſhed Rock Salt, ſhall be put or laid; and that no White Salt delivered Duty free for the Uſe of the Fiſheries ſhall be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt for any other Purpoſe, after the Month and Year laſt aforeſaid, or of any other Deſcription, or Rock Salt ſhall be put or laid; and that no Salt delivered Duty free for any Purpoſe whatſoever ſhall be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt Duty paid for Home Conſumption ſhall be put or laid, on pain of forfeiting all the Salt or Rock Salt ſo found removing contrary to the Directions of this Act; and the ſame, together with the Package containing any ſuch Salt or Rock Salt reſpectively, and the Boat, Barge, or other Veſſel containing the ſame, ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Salt to be forfeited if removed contrary hereto.

Requeſt Notes and Permits to expreſs the different Deſcriptions of Salt.

XVII. And be it further enacted, That the Requeſt Note to be made and delivered according to the Directions of the ſaid Act, for a Permit for the Removal of any Salt or Cruſhed Rock Salt for the Uſe of the Fiſheries, ſhall, in addition to the Particulars required by the ſaid Act of the Thirty-eighth Year aforeſaid, ſpecify whether the ſame be White Salt, or Coloured or Dyed Salt, or Cruſhed Salt, commonly called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, and the Weight or Quality and Condition of each reſpectively; and all and every Permit to be granted, and Bond to be given, for the Removal of any Salt or Cruſhed Rock Salt for the Uſe of the Fiſheries, ſhall in addition to the Particlars required by the ſaid Act, expreſs the Quantity or Weight of White Salt, or Coloured or Dyed Salt, or Cruſhed Salt, commonly called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, to be removed or ſent away; and if any Coloured or Dyed Salt, or Cruſhed Salt, commonly called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt be removed or ſent away without ſuch Requeſt Note and Permit reſpectively, ſpecifying ſuch Particulars as aforeſaid, the

ſame

ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Excife.

38 G. 3. c. 89.

XVIII. And whereas by the ſaid Act, made in the Thirty-eighth Year of the Reign of His preſent Majeſty, all and every Maſter or Commander of any Ship or Veſſel, in or on board of which any Salt or Rock Salt ſhall be carried or tranſported or conveyed from One Port or Place in *Great Britain* to another Part thereof, ſhall, before he ſhall begin to unſhip or land any Part of the Salt or Rock Salt in or on board of ſuch Ship or Veſſel, produce to and leave with the proper Officer of Exciſe who ſhall be appointed or employed to receive the ſame, a true and authentic Permit, or true and authentic Permits, for ſuch Salt or Rock Salt, and ſhall make Oath before ſuch proper Officer of Exciſe, that to the beſt of his Knowledge and Belief no Salt or Rock Salt hath been laid on board of, or put or taken into his Ship or Veſſel ſince ſhe departed or ſailed from the Port or Place at which the Salt or Rock Salt mentioned in ſuch Permit or Permits was ſhipped, and that he verily believes no Salt or Rock Salt whatſoever hath been laid on board, or put or taken into ſuch Ship or Veſſel, ſave and except ſuch as is mentioned and ſpecified in the Permit or Permits, then and at the Time of making ſuch Oath produced to and left with ſuch Officer as aforeſaid; which Oath has been found inſufficient for the good Purpoſes thereby intended; be it further enacted, That all and every ſuch Maſter or Commander ſhall in every ſuch Caſe as aforeſaid, before he ſhall begin to unſhip, land, or tranſhip any Part of the Salt or Rock Salt, in or on board of any ſuch Ship or Veſſel, make further Oath before ſuch Officer of Exciſe as aforeſaid (which Oath ſuch Officer is hereby authorized and empowered to adminiſter), that to the beſt of his Knowledge and Belief no Salt or Rock Salt ſhipped or taken on board of ſuch Ship or Veſſel has been unſhipped, tranſhipped, removed, or taken out of ſuch Ship or Veſſel, from the Time ſuch Salt or Rock Salt or any Part thereof, was taken on board of ſuch Ship or Veſſel, except ſo much as has been delivered under Permit firſt given by ſome Officer or Officers of Exciſe, and in his Preſence, or except in caſe of ſome inevitable Accident or Neceſſity, to be ſtated by ſuch Maſter or Commander in ſuch Oath; and that no Water or other Liquid or Material has been put or thrown into or amongſt the Salt in ſuch Veſſel, or any Part thereof; and if any ſuch Maſter or Commander ſhall refuſe or neglect to make ſuch further Oath as aforeſaid, or ſhall put or cauſe or ſuffer to be put any Water or other Liquid or Material into or amongſt any ſuch Salt, he ſhall forfeit and loſe the Sum of Fifty Pounds.

Maſter or Commander of Veſſels removing Salt to make Oath that no Part of ſuch Salt has been removed or taken out of ſuch Veſſel during the Voyage, on Penalty of 50l.

XIX. And be it further enacted, That if there ſhall be delivered out of any Ship, Flat, Boat, Barge, or other Veſſel uſed or employed for carrying or removing Salt or Rock Salt, delivered Duty free on her Arrival at the Place of her Deſtination, a leſs Quantity of Salt or Rock Salt than was reſpectively loaded on board thereof for any ſuch Removal as aforeſaid, the Maſter or other Perſon commanding ſuch Ship, Flat, Boat, Barge, or other Veſſel, ſhall forthwith pay to the neareſt Collector of Exciſe the full Amount of the Duty of Fifteen Shillings for every Buſhel of the Salt or Rock Salt reſpectively ſo deficient, and ſo in proportion for any leſs Quantity; and ſuch Ship, Flat, Boat, Barge, or other Veſſel ſhall and may be ſeized and detained by any Officer of Cuſtoms or Exciſe in the United

Veſſels delivering leſs than their permitted Cargoes of Salt to be detained until Duty be paid upon the Deficiency.

United Kingdom of *Great Britain* and *Ireland* until the ſame ſhall be paid, and alſo all Expenſes attending or occaſioned by ſuch Seizure and Detention: Provided always, that no ſuch Duty ſhall be demanded or paid, or any ſuch Detention be made for any Quantity of Salt or Rock Salt ſo deficient as aforeſaid, in Caſes entitled to Relief under the Proviſions of this Act; and provided that no ſuch Detention ſhall be made of any Flat, Boat, Barge, or other Veſſel removing Salt or Rock Salt from the Salt Mines or Salt Works in the Counties of *Cheſter* or *Lancaſter* to *Liverpool*.

Certificates for Diſcharge of Bonds to be tranſmitted by Poſt from the Officer giving ſuch Certificate to the Officers with whom the Bond is lodged.

XX. And be it further enacted, That in all Caſes where any Salt or Rock Salt ſhall or may be ſhipped without Payment of Duty, upon Bond, to be removed or carried Coaſtwiſe or from *Great Britain* to *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Sark*, *Alderney*, or *Man*, which Bonds, by the Laws now in force, are reſpectively to be diſcharged upon the Production of a Certificate from the proper Officer or Officers at the Port or Place to which ſuch Salt or Rock Salt ſhall be ſent or removed, of the due Delivery or Receipt and weighing out of ſuch Salt or Rock Salt according to the Condition of each ſuch Bond reſpectively, a Duplicate of ſuch Certificate ſhall be, immediately on the Delivery or Receipt and weighing out of ſuch Salt or Rock Salt, tranſmitted by Poſt by the Officer or Officers who is or are by Law to grant the ſame to the Officer with whom ſuch reſpective Bond is lodged, and who is authorized to diſcharge and cancel ſuch Bond, and ſuch Officer or Officers, upon the Receipt of ſuch duplicate Certificate, and upon Payment to him by the Obligor or Obligors of ſuch Bond, his, her, or their Agent, of all Expenſes of Poſtages, or otherwiſe occaſioned thereby, ſhall diſcharge and cancel ſuch Bond: Provided always, that ſuch Bond ſhall not be cancelled unleſs the Certificate ſo received be for the whole Quantity of Salt or Rock Salt for which ſuch Bond ſhall have been given, but ſuch Certificate ſhall be taken and received for ſo much Salt or Rock Salt only as ſhall be therein reſpectively expreſſed in Words at Length to have been delivered, received, and weighed out according to the Condition of ſuch Bond.

Duties on Foreign Salt or Rock Salt imported, repealed.

XXI. And whereas it is expedient to repeal the ſeveral Duties of Cuſtoms impoſed on Foreign Salt imported into *Great Britain* by any Law or Laws now in force, and to impoſe other Duties of Exciſe in lieu thereof; be it therefore enacted, That all and every ſuch Duty and Duties of Cuſtoms impoſed on Foreign Salt imported into *Great Britain*, by any Act or Acts in force at or immediately before the paſſing of this Act, ſhall be and the ſame is and are hereby repealed (ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears thereof reſpectively which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto reſpectively, which ſhall have been incurred at any Time before or at the paſſing of this Act).

38 G. 3. c. 89. recited.

XXII. And whereas it is enacted by the ſaid Act, made in the Thirty-eighth Year of His preſent Majeſty's Reign, that it ſhall and may be lawful to and for any known Fiſh Curer or Fiſh Curers to import and lodge in his, her, or their entered Warehouſes, free of the Duty by that Act impoſed for or in reſpect of Foreign Salt, and for the ſole Purpoſe of curing and preſerving Fiſh, any Quantity of Foreign Salt, not leſs than Fifty Buſhels at one Time, upon the Terms and Conditions, and under,

ſubject,

ſubject, and according to the ſeveral Rules, Regulations, Reſtrictions, and Proviſions therein-after provided and eſtabliſhed for or in reſpect of *Britiſh* Salt, ſent or delivered to Fiſh Curers free of Duty, for the Purpoſe of curing and preſerving Fiſh; provided that ſuch Foreign Salt ſo to be employed and conſumed in curing and preſerving Fiſh ſhould be duly and fairly entered with the proper Collector of Exciſe upon the Importation thereof, and weighed and tranſhipped, or weighed and landed and warehouſed, as the Caſe may require, in the Preſence and with the Concurrence of the proper Officer of Exciſe at the Port of Importation: And whereas it is expedient that Foreign Salt ſo imported for the ſole Purpoſe of curing and preſerving Fiſh ſhould be ſubject to a ſmall Duty of Exciſe, to be paid and payable for the ſame in lieu of the Cuſtoms Duties hereby repealed, and which have heretofore been payable and paid for the ſame; be it therefore enacted, That from and after the paſſing of this Act, in lieu and inſtead of the Duties of Cuſtoms by this Act repealed, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the Rate and Duty of Exciſe herein-after mentioned; that is to ſay, for every Buſhel of Foreign Salt of Fifty-ſix Pounds Weight which ſhall be imported from beyond the Seas into *Great Britain*, for the ſole Purpoſe of curing and preſerving Fiſh, Three-pence to be paid by the Importer before the landing thereof: Provided always, that all ſuch Foreign Salt ſhall be imported, warehouſed, uſed, applied, and accounted for upon the ſeveral Terms and Conditions, and under and ſubject to the ſeveral Rules, Regulations, Reſtrictions, and Proviſions herein-before recited, and ſuch as may be provided and eſtabliſhed by Law, for or in reſpect of White Salt ſent or delivered to or for the Uſe of Fiſh Curers, free of Duty, for the Purpoſe of curing and preſerving Fiſh.

Foreign Salt imported for the ſole Purpoſe of curing Fiſh, to pay 3d. per Buſhel Exciſe Duty.

Such Foreign Salt to be imported ſubject to the recited Reſtrictions.

Duties on Mineral, Alkali or Flux for Glaſs, repealed;

XXIII. And whereas it is expedient that the Duties and Drawbacks of Exciſe now payable in reſpect of Mineral Alkali, or Flux for Glaſs made in *Great Britain*, ſhould be repealed, and that another Duty of Exciſe ſhould be impoſed in reſpect thereof; be it therefore enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and ſeventeen, the ſeveral Duties of Exciſe now payable by Law in reſpect of Mineral Alkali or Flux for Glaſs made in *Great Britain* ſhall ceaſe and determine, and be no longer paid or payable, ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears thereof reſpectively which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto reſpectively, which ſhall have been incurred at any Time before or on the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen.

and inſtead thereof 30s. per Ton ſhall be paid on Mineral Alkali.

XXIV. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, in lieu and inſtead of the Duties on Mineral Alkali or Flux for Glaſs by this Act repealed, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the Rate and Duty of Exciſe herein-after mentioned; that is to ſay, for every Ton of all Mineral Alkali called Soda, or by whatever other Name or Names the ſame is or hereafter may be known or called, made in *Great Britain*, or made in *Ireland*, and imported from thence into *Great Britain*, from whatever Materials or Ingredients the ſame may be made or extracted, Thirty Shillings.

Subſtances liable to the Alkali Duty.

XXV. And for avoiding Diſputes as to what Subſtances ſhall be liable to ſuch Duty, be it further enacted, That the ſaid Duty ſhall attach and be paid upon all ſuch Alkali as aforeſaid, and upon all Subſtances, Materials, and Preparations containing ſuch Alkali, and which are or ſhall be employed or made for Uſe in any Manufacture or Manufactures for or on account of any Alkali therein contained: Provided always, that all Black Aſhes or Materials made at any entered Alkali Work, and uſed by or ſold or delivered to any Soap Maker for making Soap, and containing not more than Ten *per Centum* of ſuch Alkali, to be aſcertained by an average Sample taken for that Purpoſe by the Surveying Officer, may be ſo uſed or ſold or delivered at or from ſuch entered Works, without Payment of the Duty hereby impoſed; and that if any ſuch Aſhes or Materials ſhall be ſo uſed, ſold, or delivered without Payment of Duty, which ſhall contain more than Ten *per Centum* of ſuch Alkali, all ſuch Materials ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons removing, uſing, ſelling, or delivering the ſame ſhall forfeit and loſe the Sum of One hundred Pounds.

Alkali Makers to enter their Works.

XXVI. And be it further enacted, That all and every Perſon and Perſons, before he, ſhe, or they ſhall preſume to begin to make or manufacture any Mineral Alkali, commonly called or diſtinguiſhed or known by the Deſcription of Soda, or any Subſtance, Material, or Preparation containing ſuch Alkali and which are or ſhall be employed or made for Uſe in any Manufacture or Manufactures for or on account of any Alkali therein contained, ſhall from Time to Time make true and particular Entry in Writing of every Workhouſe, Warehouſe, Storehouſe, Room, and other Place, and alſo of every Utenſil and Veſſel by him, her, or them reſpectively intended to be made uſe of in or for the making or keeping of ſuch Alkali, or any Materials proper to be made into ſuch Alkali, at the Office of Exciſe within the Compaſs or Limits whereof ſuch Workhouſe, Warehouſe, Storehouſe, Room, and other Place reſpectively ſhall be ſituate; and if any ſuch Perſon or Perſons ſhall begin to make any ſuch Alkali without firſt making ſuch Entry, he, ſhe, or they ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, together with all ſuch Alkali, and all the Materials proper to be made into ſuch Alkali, and all the Utenſils and Veſſels uſed in making the ſame which ſhall at any Time be found in any Workhouſe, Warehouſe, Storehouſe, Room, or other Place uſed in or for the making or keeping of ſuch Alkali whereof no ſuch Entry ſhall be made.

Penalty, 100*l.* and the Alkali, &c.

Act not to extend to Kelp.

XXVII. And be it further enacted, That nothing in this Act ſhall extend or be conſtrued to extend to the manufacture of Kelp made in any Part of *Great Britain*, by the Incineration of Marine Plants.

Makers of Alkaline Preparations containing Soda not liable to the Survey of Officers of Exciſe, on certain Conditions.

XXVIII. And be it further enacted, That no Maker or Manufacturer of Soda or any Alkaline Preparation containing Soda according to the Directions mentioned or preſcribed in or by the Pharmacopeias of the Royal College of Phyſicians of *London*, *Edinburgh*, or *Dublin*, not exceeding Ten Hundred Weight in any Quarter of a Year, ſhall, with reſpect to ſuch Soda or Alkaline Preparations, be ſubject to the ordinary periodical Surveys of the Officers of Exciſe, or to the ſeveral Regulations on the Time and Manner of making Alkali contained in this or in any other Act or Acts of Parliament relating thereto, provided ſuch Maker or Manufacturer ſhall make due

due Entry of his Works, and ſhall on or within Ten Days after the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* reſpectively, in every Year, make a Return in Writing to the Commiſſioners of Exciſe, at the Chief Office of Exciſe in *London* or *Edinburgh* reſpectively, or to the Collector of Exciſe in whoſe Collection his, her, or their entered Works ſhall be ſituate, of the whole Quantity of Soda and Alkaline Preparations containing Soda ſold by him, her, or them in the Quarter of the Year preceding, and verify the ſame by the Oath or Affirmation of him, her, or them, or of his, her, or their Foreman or Manager (which Oath and Affirmation the ſaid Commiſſioners and Collectors are hereby reſpectively empowered to adminiſter), and ſhall thereupon pay to ſuch Commiſſioners or Collectors as aforeſaid the full Duty on the Quantity of ſuch Soda and Alkaline Preparations as aforeſaid mentioned in ſuch Account, and according to the Rate aforeſaid.

47 G. 3. Seſs. 2. c. 30. 43 G. 3. c. 69.

XXIX. And whereas by an Act made in the Forty-ſeventh Year of the Reign of His preſent Majeſty, intituled *An Act to amend ſeveral Laws of Exciſe in* Great Britain *relating to the Duties on Salt, Soap, Paper, Coffee, Cocoa Nuts, Spirits, and Glaſs, and for reſtoring Seizures in certain Caſes*, Sixpence of the Duty of Exciſe of Two Shillings and Sixpence for every Hundred Weight of ſalted Beef or Pork, or of Bacon brought by Land from *Scotland* to *England*, granted by an Act made in the Forty-third Year of the Reign of His preſent Majeſty, intituled *An Act to repeal the Duties of Exciſe payable in* Great Britain, *and to grant other Duties in lieu thereof*, was from and after the Tenth Day of *October* One thouſand eight hundred and ſeven repealed: And whereas it is expedient that the ſaid Duty ſhould be reduced to One Shilling and Sixpence *per* Hundred Weight; be it

Salted Beef, Pork, or Bacon brought from Scotland to England ſubject to a Duty of only 1s. 6d. per Cwt.

therefore enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and ſeventeen, Sixpence more of the ſaid Duty of Two Shillings and Sixpence for every Hundred Weight of ſalted Beef or Pork or of Bacon brought by Land from *Scotland* to *England*, granted by the ſaid Act made in the Forty-third Year of the Reign aforeſaid, ſhall ceaſe and determine, ſave and except as to any Arrears thereof; and that from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen the Sum of One Shilling and Sixpence only of the ſaid Duty ſhall be paid or payable upon and for every Hundred Weight of ſalted Beef, Pork, or Bacon ſo brought as aforeſaid.

Duties to be under the Commiſſioners of Exciſe.

XXX. And be it further enacted, That ſuch of the Duties by this Act impoſed as ſhall ariſe in that Part of *Great Britain* called *England* ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland* ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties to be carried to the Conſolidated Fund.

XXXI. And be it further enacted, That all the Monies ariſing from the Duties by this Act impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and ſhall be carried to and made Part of the Conſolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

XXXII. And

XXXII. And be it further enacted, That the ſaid ſeveral Duties ſhall be reſpectively raiſed, levied, collected, recovered, and paid in ſuch and the like Manner, and in or by any of the general or ſpecial Means, Ways, or Methods by which the Duties of Exciſe on Salt and Mineral Alkali reſpectively are or were or might be raiſed, collected, recovered, and paid; and the ſaid Perſon's Goods, Wares, Merchandize, or Commodities ſo by this Act reſpectively made liable to the Payment of or chargeable with the ſaid Duties reſpectively impoſed, ſhall be and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures to which the Makers or Refiners of Salt and Rock Salt, and Makers of Mineral Alkali reſpectively, and the Materials for making the ſame, are or ſhall be generally or ſpecially ſubject and liable; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament for ſecuring the Revenue of Exciſe on Salt and Mineral Alkali reſpectively, or other Duties under the Management of the ſaid Commiſſioners of Exciſe reſpectively, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of the ſaid ſeveral Duties of Exciſe reſpectively hereby charged and impoſed, in as full and ample Manner to all Intents and Purpoſes whatſoever as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties how to be levied.

XXXIII. And be it further enacted, That if any Cruſhed Rock Salt delivered from any Salt Mine or Salt Pit for Exportation, upon the low Duty of One Penny for every Buſhel thereof, ſhall upon its Arrival at the Port of Exportation be entered for Exportation to *Newfoundland*, the *Gulf of St. Lawrence*, or the *Iſle of Man*, for the Uſe of the Fiſheries, and Oath ſhall be then and there taken by the Exporter thereof that ſuch Rock Salt is intended to be exported to *Newfoundland*, the *Gulf of Saint Lawrence*, or the *Iſle of Man* reſpectively, for ſuch Purpoſe only (which Oath the Collector of Exciſe of ſuch Port is hereby authorized to adminiſter), the Officer of Exciſe granting a Certificate for the Diſcharge of the Bond given for the Removal of ſuch Cruſhed Rock Salt to ſuch Port, and for the Shipment thereof for Exportation, ſhall ſpecify in ſuch Certificate ſuch Entry and Oath as aforeſaid, whereupon the Proprietor or Proprietors of the Salt Mine or Pit from which ſuch Cruſhed Rock Salt ſhall have been delivered as aforeſaid ſhall be wholly freed and diſcharged from the Payment of the ſaid low Duty of One Penny for every Buſhel of ſuch Cruſhed Rock Salt as ſhall be ſo ſhipped and exported to *Newfoundland*, the *Gulf of Saint Lawrence*, or the *Iſle of Man*, for ſuch Purpoſes as aforeſaid; and if any ſuch Cruſhed Rock Salt, of which ſuch Entry and Oath ſhall be ſo made as aforeſaid, ſhall not be exported as aforeſaid, or ſhall be exported to any other Port or Place, or uſed or employed for any other Purpoſe than as aforeſaid, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons in ſuch Caſe offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Cruſhed Rock Salt may be exported to Newfoundland, &c. or the Iſle of Man, for the Uſe of the Fiſheries, free of Duty.

Penalty.

38 G. 3. c. 89. recited.

XXXIV. And whereas by the ſaid Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty, any Fiſh Curer or Fiſh Curers, who, under and according to the Directions contained in that Act, ſhall have received into his, her, or their Cuſtody or Poſſeſſion any Salt free of Duty for the Purpoſe of curing and preſerving Fiſh, may deliver any Part thereof into the Cuſtody or Poſſeſſion of any other known and entered Fiſh Curer under the Terms and Conditions mentioned in the ſaid Act: And whereas it is expedient to repeal the ſaid recited Proviſion in the ſaid Act; be it therefore enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and ſeventeen the ſaid laſt-recited Proviſion of the ſaid Act ſhall be and the ſame is hereby repealed; and that from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, no Fiſh Curer or Fiſh Curers ſhall ſell or deliver Salt or Rock Salt for Home Trade or Conſumption, or ſhall ſell, exchange, transfer, or deliver, or cauſe or ſuffer to be ſold, exchanged, transferred, or delivered, any Part of his, her, or their Stock of Salt or Rock Salt received Duty-free for curing and preſerving Fiſh, to any other Fiſh Curer or Fiſh Curers, except as herein-after mentioned, or to any other Perſon or Perſons whatſoever, upon any Conſideration or Pretence whatever, upon Pain of forfeiting for each and every ſuch Offence the Sum of One hundred Pounds; any Thing in any other Act or Acts to the contrary thereof notwithſtanding.

No Fiſh Curer to ſell Salt or deliver any Part of his Stock of Salt or Rock Salt to any other Fiſh Curer or other Perſon (except as herein-after mentioned) on Penalty of 100l.

Entered Fiſh Curers ſelling, ſending out, transferring, or delivering Salt or Rock Salt to other Fiſh Curers, to deliver a Certificate, and enter the Particulars in the Book to be kept upon the Premiſes.

XXXV. And be it further enacted, That there ſhall be delivered by the proper Officer of Exciſe, to all and every entered Fiſh Curer and Fiſh Curers, a Book or Books to be prepared with proper printed Forms and Titles for the Purpoſes herein-after mentioned, and kept by every ſuch entered Fiſh Curer and Fiſh Curers in ſome public and open Part of his, her, or their entered Premiſes; and that from and after the Fifth Day of *July* One thouſand eight hundred and ſeventeen, it ſhall and may be lawful for all and every entered Fiſh Curer and Fiſh Curers to ſell, transfer, or deliver over to any other entered Fiſh Curer and Fiſh Curers all or any Part of his, her, or their Stock of Salt or Rock Salt received Duty-free for curing Fiſh; provided that no ſuch Salt or Rock Salt ſhall be ſold, ſent out, transferred, delivered, or exchanged by any ſuch Fiſh Curer or Fiſh Curers, to or with any other entered Fiſh Curer or Fiſh Curers, without being accompanied by a Certificate filled up and cut out progreſſively from the printed Forms for ſuch Certificates contained in ſuch Book as aforeſaid, ſigned by ſuch entered Fiſh Curer ſending out or delivering the ſame, or ſome Perſon on his, her, or their Behalf, certifying the Day and Hour of ſuch ſending out, the Quantity and Quality of ſuch Salt or Rock Salt, from what Place and from whoſe Stock, and to what Place and to whoſe Stock the ſame is ſent, and by what Mode of Conveyance; and that ſuch Certificate ſhall be delivered with ſuch Salt or Rock Salt to the Fiſh Curer or Fiſh Curers, and at the Place to which ſuch Salt or Rock Salt is in ſuch Certificate mentioned to be ſent; and that the entered Fiſh Curer or Fiſh Curers ſelling, ſending out, transferring, or delivering any ſuch Salt or Rock Salt as aforeſaid, ſhall at the ſame Time make a correſpondent Entry thereof, containing the ſame Particulars, in ſuch Book as aforeſaid; and that the Fiſh Curer or Fiſh Curers to whom ſuch Salt or Rock Salt ſhall be ſent and delivered as aforeſaid, ſhall enter in the daily Account required by this Act to be kept by every Fiſh Curer, and on the ſaid Certificate, the Day and Hour when ſuch Salt or Rock Salt was received by him, her, or

them, into his, her, or their Stock, at the Place mentioned in ſuch Certificate, and ſhall deliver ſuch Certificate to his, her, or their ſurveying Officer, on his next Survey of his, her, or their Premiſes; and that every ſuch Book, with ſuch Entries ſo made therein as aforeſaid, ſhall at all Times be open and expoſed in the entered Premiſes of every Fiſh Curer and Fiſh Curers as aforeſaid to the Peruſal and Examination of any Officer or Officers of Exciſe ſurveying the ſaid Premiſes, and ſhall be delivered by every ſuch Fiſh Curer and Fiſh Curers to any Officer or Officers of Exciſe upon Demand; and if any ſuch Fiſh Curer or Fiſh Curers as aforeſaid ſhall at any Time ſell, ſend out, transfer, deliver, or exchange any Salt or Rock Salt to any other entered Fiſh Curer or Fiſh Curers as aforeſaid, without ſending therewith and delivering ſuch Certificate as aforeſaid, and making ſuch Entry in ſuch Book as aforeſaid, or ſhall convey away or conceal any ſuch Book or Books, or cancel, obliterate, alter, deſtroy, or tear out any Leaf or Leaves therefrom, or Entry or Entries therein, or make any falſe Entry or Entries therein, or ſhall oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in inſpecting or examining any ſuch Book or any ſuch Entry or Entries therein as aforeſaid, or ſhall at any Time neglect or refuſe when required to give up to any Officer or Officers ſuch Book or Books as aforeſaid, all and every ſuch entered Fiſh Curer or Fiſh Curers as aforeſaid ſo offending ſhall for every ſuch Offence ſeverally forfeit and loſe the Sum of One hundred Pounds; and if any ſuch Salt or Rock Salt be found removing or removed without ſuch Entry or Certificate as aforeſaid, or not correſponding in Weight, Quantity, Quality, and Deſcription with the ſame, or in a different Manner or in a different Courſe or Direction than directly from and to the reſpective Stocks mentioned in ſuch Certificate accompanying the ſame, all ſuch Salt or Rock Salt, together with the Veſſels, Carriages, and Cattle made uſe of in the removing or conveying the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons offending, or in whoſe Cuſtody or Poſſeſſion ſuch Salt or Rock Salt ſhall be found, ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Penalty on Fiſh Curers Non-compliance, &c. 100l.

Forfeiture of Salt removing without Certificate, &c.

beſides a Penalty of 100l.

XXXVI. And be it further enacted, That it ſhall and may be lawful for any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, to deliver from and out of his, her, or their Warehouſe, Storehouſe, Loft, or other Place belonging and adjoining to any Salt Work, any Quantity of Coloured or Dyed Salt, and Cruſhed Salt, commonly called or known by the Name or Deſcription of Fuſed or Solid Salt, or for any Proprietor or Proprietors of any Salt Mine or Salt Pit to deliver from and out of his, her, or their Mine or Pit any Cruſhed Rock Salt for the Uſe of the *Britiſh* Fiſheries, to be removed, carried, conveyed, and delivered to any Fiſh Curer, under ſuch Bonds, and under and ſubject to all and every ſuch Proviſions and Regulations, as are preſcribed, provided, and contained in the ſaid ſeveral Acts now in force, or any of them, with reſpect to Salt delivered by ſuch Perſon or Perſons for the Uſe of the Fiſheries, except ſo far as the ſame may be ſpecially altered by this Act: Provided always, that no ſuch Coloured or Dyed Salt, or Cruſhed, Fuſed, or Solid Salt, or Cruſhed Rock Salt, ſhall be delivered as aforeſaid, except ſuch only as ſhall be approved of for that Purpoſe in Writing by the proper Officer of Exciſe of the Diviſion or Diſtrict from which the ſame ſhall be delivered and removed as aforeſaid, who ſhall be appointed by the Commiſſioners of Exciſe to inſpect ſuch Salt and Rock

Salt or Cruſhed Rock Salt may be delivered to Fiſh Curers as Duty-free Fiſhery Salt.

Rock Salt reſpectively; and provided that no Cruſhed Rock Salt, Cruſhed, Fuſed, or Solid Salt, or Coloured or Dyed Salt, ſhall be delivered to any Fiſh Curer after the Month of *April* One thouſand eight hundred and eighteen, who ſhall not make Entry to uſe Coloured or Dyed Salt, and Cruſhed, Fuſed, or Solid Salt, and Cruſhed Rock Salt only, for curing and preſerving Fiſh, or ſhall after the Time laſt aforeſaid have any Duty-free White Salt in his, her, or their Cuſtody or Poſſeſſion for that Purpoſe.

Buſhel of Cruſhed Rock Salt to conſiſt of 56lbs.

XXXVII. And be it further enacted, That every Buſhel of Cruſhed Rock Salt delivered Duty-free ſhall conſiſt of Fifty-ſix Pounds Weight only.

Warehouſes may be provided by Refiners for keeping Cruſhed Rock Salt within 100 Yards of their Refineries, and may ſell ſuch Salt to Fiſh Curers.

Conditions.

XXXVIII. And be it further enacted, That it ſhall and may be lawful to and for any Refiner or Refiners of Rock Salt, reſiding at or near any Place ſituate upon or near any of the Sea Coaſts of *Great Britain*, and not being within the ſaid Counties of *Cheſter* or *Lancaſter* reſpectively, to provide or erect and make uſe of a Warehouſe or Warehouſes, Storehouſe or Storehouſes, ſituate not leſs than One hundred Yards from his, her, or their Refinery or Refineries, and the Warehouſe and Warehouſes and Cellars thereunto belonging, for the Purpoſe of laying, ſtoring, or keeping therein Cruſhed Rock Salt delivered Duty-free, and intended for the Uſe of the *Britiſh* Fiſheries, and to receive and lay ſuch Cruſhed Rock Salt therein, and from Time to Time to ſell and deliver the ſame or any Part thereof to any entered Fiſh Curer or Fiſh Curers only for curing Fiſh: Provided always, that every ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, ſhall be ſubſtantially and ſecurely built or conſtructed; and that no ſuch Warehouſe or Warehouſes, or Storehouſe or Storehouſes, ſhall have more than One Door or Entrance into the ſame, nor any Chimney therein, or any Window or other Opening, except ſuch Door as aforeſaid, within Six Feet of any Part of the Ground; and that there be no Communication between ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, and any other Building or Place whatever: Provided alſo, that no ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes ſhall be made uſe of for the laying, ſtoring, or keeping (at one and the ſame Time) of any Salt or Rock Salt, except Cruſhed Rock Salt for the Uſe of the *Britiſh* Fiſheries, nor any ſuch Rock Salt, until Entry in Writing of ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes ſhall have been made at the next Office of Exciſe, by the Owner or Owners, or Proprietor or Proprietors thereof, and ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, ſhall have been firſt approved of in Writing by and under the Hand of the Surveyor of Exciſe of the Diſtrict in which ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes ſhall be ſituate; and that ſuch Cruſhed Rock Salt, ſhall be received by ſuch Proprietor or Proprietors of ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, under the like Bond or Security, and received, ſold, or delivered as aforeſaid under the like Regulations and Conditions, and ſubject to the like Pains, Penalties, and Forfeitures in all Reſpects, as in this or any other Act or Acts not herein expreſsly altered is or are contained and directed for or on Behalf of Salt received or delivered, ſold or transferred, by any Fiſh Curer for curing Fiſh, or by one Fiſh Curer to another Fiſh Curer; and if any ſuch Rock Salt delivered for the Uſe of the Fiſheries, to be laid, ſtored, or kept in any ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes as aforeſaid,

ſhall be lodged and depoſited in any ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, of which ſuch Entry ſhall not have been previouſly made as aforeſaid, or which ſhall not have been previouſly approved of in Writing by and under the Hand of the Surveyor of Exciſe of the Diſtrict in which the ſame ſhall be ſituate, and not afterwards diſapproved of by ſuch Surveyor, all ſuch Rock Salt ſo lodged and depoſited as aforeſaid, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, any Thing in this Act contained to the contrary notwithſtanding; and if any Proprietor or Proprietors of any ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Cellar or Cellars ſhall ſell, exchange, transfer, deliver, conſume, or employ any Part of the Cruſhed Rock Salt ſent to be lodged in any ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or lodged or depoſited therein for ſuch Purpoſe as aforeſaid, for any other or different Purpoſe or Manner than as aforeſaid, he, ſhe, or they ſhall for every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Penalty on Owner of Warehouſe acting contrary hereto, 200l.

XXXIX. And be it further enacted, That no Fiſh Curer or Fiſh Curers who ſhall at any Time after the Month of *April* One thouſand eight hundred and nineteen receive, have, or take into his, her, or their Cuſtody or Poſſeſſion any White Salt delivered Duty-free for curing or preſerving Fiſh, ſhall have, receive, or take into his, her, or their Cuſtody or Poſſeſſion any *Britiſh* Coloured or Dyed Salt, or any Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or any Cruſhed Rock Salt; and if any Fiſh Curer or Fiſh Curers who ſhall at any Time after the Time laſt aforeſaid receive, have, or take into his, her or their Cuſtody or Poſſeſſion any White Salt delivered Duty-free for curing or preſerving Fiſh; or if any other Perſon or Perſons, not making Entry and giving Bond as herein-before mentioned for any ſuch Warehouſe as aforeſaid, or not being a Fiſh Curer or Fiſh Curers, and making Entry and giving Bond as herein-after mentioned for the Receipt and Uſe of Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt for curing and preſerving Fiſh, or not being a Glaſs Maker, or Maker of Oxygenated Muriatic Acid, or Oxymuriate of Lime, ſhall have, receive, or take into his, her, or their Cuſtody or Poſſeſſion any *Britiſh* Coloured or Dyed Salt, or any Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or any Cruſhed Rock Salt (not being delivered and ſhipped for and in the Courſe of Exportation), all ſuch Salt or Rock Salt reſpectively ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and ſuch Fiſh Curer or Fiſh Curers, or other Perſon or Perſons as aforeſaid, ſhall for each and every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds: Provided always, that in the Month of *May* One thouſand eight hundred and eighteen, and in the Month of *May* One thouſand eight hundred and nineteen reſpectively, all and every Fiſh Curer and Fiſh Curers who ſhall have in the Year and before the Month of *April* preceding received or uſed both Coloured or Dyed, or Cruſhed, Fuſed, or Rock Salt, and alſo White Salt, ſhall account for all Dyed or Coloured Salt, and all Cruſhed, Fuſed, or Rock Salt received in the preceding Year, under the ſame Rules, Reſtrictions Regulations, and Allowances as are provided by Law with reſpect to White Salt delivered Duty-free for the Fiſheries.

Any Perſon curing Fiſh with White Salt, or other Perſons hereinbefore deſcribed, who ſhall be found with Coloured or Cruſhed, Fuſed or Solid, or Rock Salt, ſhall forfeit 500l.

Fiſh Curers with Coloured Salt or cruſhed Rock Salt only, to give Bond and account in manner herein mentioned.

XL. And be it further enacted, That it ſhall and may be lawful for any Fiſh Curer or Fiſh Curers who ſhall make Entry of his, her, or their Premiſes for the Receipt of only *Britiſh* Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, for curing and preſerving Fiſh, and who ſhall give Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Treble the Value of the Duty of all ſuch Salt or Rock Salt which he, ſhe, or they ſhall then intend to receive, or have in his, her, or their Cuſtody or Poſſeſſion in the Year enſuing the giving of ſuch Bond or Security, that he, ſhe, or they will not receive into his, her, or their Cuſtody or Poſſeſſion, or upon his, her, or their entered Premiſes, or uſe for the Cure and Preſervation of Fiſh any White Salt, and that all the Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, which he, ſhe, or they ſhall receive, ſhall be really and truly employed, ſpent, and conſumed by him, her, or them in curing and preſerving Fiſh, and that no Part of ſuch Salt or Rock Salt ſhall be employed, uſed, or diſpoſed of in any other Manner or for any other Purpoſe, or ſold, exchanged, transferred, or delivered to any other Fiſh Curer or Fiſh Curers, except in Manner herein mentioned, or to any other Perſon or Perſons, or removed from his, her, or their entered Premiſes, except ſuch Part thereof as may be neceſſarily uſed in curing and preſerving Fiſh in and on board his, her, or their Boats or Veſſels employed by him, her, or them in the *Britiſh* Fiſheries, and that he, ſhe, or they will render ſuch Account of all ſuch Salt and Rock Salt as herein-after mentioned, to receive, have, and take into and upon his, her, or their Premiſes entered as aforeſaid, any Quantity of ſuch Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, free from any other Account than as herein-after mentioned: Provided always, that when and ſo ſoon as any Fiſh Curer or Fiſh Curers ſhall have received as aforeſaid as much of ſuch Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, as that Treble the Amount of the Duty thereon ſhall be equal to the Amount of the Penalty for which ſuch Bond as aforeſaid has been by him, her, or them given, no ſuch Fiſh Curer or Fiſh Curers ſhall have, take, or receive any further Quantity of ſuch Coloured or Dyed Salt, or cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt, until he, ſhe, or they ſhall have given freſh Bond in ſuch Penalty and with ſuch Condition as aforeſaid, for ſuch further Quantity thereof as he, ſhe, or they may then intend to receive in that Year.

Such Fiſh Curers to render an Account upon Oath, in May in every Year, of the whole Quantity of Coloured Salt or Cruſhed Rock Salt employed in curing Fiſh.

XLI. And be it further enacted, That all and every Fiſh Curer or Fiſh Curers who ſhall receive into his, her, or their Cuſtody or Poſſeſſion only Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt free of Duty, for the Purpoſe of curing or preſerving Fiſh, ſhall in the Month of *May* in every Year reſpectively deliver to the proper Officer of Exciſe, whoſe Duty it ſhall be to receive the ſame, a true and particular Account it Writing, ſpecifying the exact and true Quantity of ſuch Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt reſpectively, which he, ſhe, or they ſhall have had or received into his, her, or their Cuſtody or Poſſeſſion,

ſion, free of Duty during the Year preceding, and the true Quantities of ſuch Coloured or Dyed Salt, or Cruſhed Salt, called or known by the Name or Deſcription of Fuſed or Solid Salt, or Cruſhed Rock Salt reſpectively, actually employed or conſumed by him, her, or them in ſuch Year in curing and preſerving Fiſh; and diſtinguiſhing in ſuch Account the Weight and Quantity of each Kind of Fiſh cured therewith, the Mode of Cure thereof reſpectively, and Quantity repacked for Exportation, and ſtating that no Part of ſuch Salt or Rock Salt received by him, her, or them has been uſed, ſpent, conſumed, or diſpoſed of by him, her, or them, or to his, her, or their Knowledge or Belief, in any other Way or for any other Purpoſe than as aforeſaid, or delivered to any other Perſon or Perſons whatſoever, or transferred to any other Fiſh Curer or Fiſh Curers, except as herein-after mentioned, and ſhall verify ſuch Account on Oath before the Superviſor of Excife, under whoſe Survey ſuch Fiſh Curer or Fiſh Curers may be (which Oath ſuch Superviſor is hereby authorized and empowered to adminiſter), and ſuch Fiſh Curer or Fiſh Curers ſhall thereupon in the Preſence of the Officer weigh ſeparately all the Coloured or Dyed Salt, Fuſed or Solid Salt, and Cruſhed Rock Salt reſpectively in his, her, or their Cuſtody or Poſſeſſion, and give freſh Bond or Security for the ſame as aforeſaid as Part of his, her, or their ſucceeding Year's Stock; and if any ſuch Fiſh Curer or Fiſh Curers as aforeſaid ſhall make out any falſe Account, or refuſe or neglect to make out or verify ſuch Account as aforeſaid, or weigh ſuch remaining Stock, or give ſuch Bond or Security as aforeſaid, he, ſhe, or they ſhall for every ſuch Offence forfeit Treble the Value of the Duties on all the Salt or Rock Salt delivered into his, her, or their Cuſtody or Poſſeſſion within the Year laſt preceding the Time when ſuch Account as aforeſaid ſhall or ought to have been made out or delivered as aforeſaid. Penalty.

XLII. And be it further enacted, That if on weighing the Stock of Salt in the Cuſtody or Poſſeſſion of any Fiſh Curer or Fiſh Curers, in the Month of *May* in every Year, as directed by the ſaid Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty, and by this Act, and of rendering to the proper Officer of Excife, the Account or Accounts thereby required, there ſhall remain in the Cuſtody or Poſſeſſion of any Fiſh Curer or Fiſh Curers any ſalted Fiſh, either wholly cured, or cured and repacked for Exportation to the *Eaſt* or *Weſt Indies*, *South America*, *Madeira*, or the *Baltic*, or *Mediterranean*, or which ſhall be in the Proceſs of Salting or Cure, and of which no Account has been previouſly taken by ſuch Officer, it ſhall and may be lawful for the ſaid Officer to examine and take Account of ſuch Fiſh at the Time of weighing ſuch Stock of Salt; and that ſuch Fiſh Curer or Fiſh Curers ſhall alſo in the Account or Accounts directed by the ſaid Act and of this Act, to be delivered to the proper Officer of Excife, include in ſuch Account the Quantity and Species of all Fiſh remaining in his Cuſtody or Poſſeſſion at the Time of taking ſuch Stock of Salt as aforeſaid, and ſtate therein the Mode of Cure, and whether the ſame or what Part thereof is or are cured for Home Conſumption or for Exportation as aforeſaid, or are in the Proceſs of Salting or Cure, and of the Quantity of Salt uſed or conſumed thereon reſpectively, and ſhall verify the ſame in the Manner directed by the ſaid Act and of this Act, whereupon ſuch Fiſh, and the Quantity of Salt uſed in curing or preſerving the ſame (not exceeding the legal Fiſh partly cured or remaining on Hand, when the annual Account is rendered, to be transferred with the Allowance of Salt to the next Year's Account.

legal Allowance in the Caſe of White Salt), ſhall be deducted from ſuch Account, and transferred to the Stock of Fiſh and Salt to be accounted for by ſuch Fiſh Curer or Fiſh Curers in the Month of *May* in the following Year; and if any Fiſh Curer ſhall neglect or refuſe to make out, verify, and deliver ſuch Account, he, ſhe, or they ſhall forfeit for each and every ſuch Offence the Sum of One hundred Pounds.

Penalty 100l.

Curers of Pilchards or White Herrings with White Salt, by pickling or wet-ſalting, to be allowed only 112 lbs. of Salt per 32 Gallons.

XLIII. And whereas the Quantity of Salt allowed by Law for curing Pilchards or White Herrings, by pickling or wet-ſalting, has been found to exceed the Quantity uſed for ſuch Cure of Pilchards or White Herrings, when not intended for Exportation, as herein-after mentioned; be it therefore enacted, That from and after the Month of *May* One thouſand eight hundred and ſeventeen, all and every Fiſh Curer or Fiſh Curers to whom any White Salt ſhall have been or ſhall be delivered for the Purpoſe of curing or preſerving Fiſh, ſhall in lieu and inſtead of the Allowance of Salt granted and directed by the Laws now in force for curing and preſerving Pilchards or White Herrings reſpectively by pickling or wet-ſalting, be allowed a Credit equal to One hundred and twelve Pounds only of Salt for every Thirty-two Gallons of ſuch cured Pilchards or White Herrings reſpectively, not cured and repacked for Exportation, as herein-after mentioned, and ſo in proportion for any greater or leſs Quantity; any Thing in the ſaid Act to the contrary thereof notwithſtanding.

In taking Yearly Account of Fiſhery Stocks, all Salt which has been only once uſed in curing Fiſh ſhall be carried to the Stock of the next ſucceeding Year.

XLIV. And be it further enacted, That in weighing and taking an Account of and balancing the Stock of Salt or Rock Salt in the Cuſtody or Poſſeſſion of any entered Fiſh Curer or Fiſh Curers in the Month of *May*, as directed with reſpect to Salt by the ſaid Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty, and by this Act, all Salt or Rock Salt reſpectively which ſhall then be found on the Premiſes, or in the Cuſtody or Poſſeſſion of any Fiſh Curer or Fiſh Curers, and which ſhall have been once uſed or applied in curing or preſerving Fiſh, ſhall be taken Account of by the Officer weighing and balancing ſuch Stock, and the Amount thereof, as being Three Parts in Four of pure Salt or Rock Salt reſpectively, ſhall be carried to the Stock of the next ſucceeding Year's Account of Salt or Rock Salt reſpectively, for which ſuch Fiſh Curer or Fiſh Curers ſhall be accountable; and that if, upon taking ſuch Account, any Salt or Rock Salt reſpectively, which ſhall have been more than once uſed upon or applied in the Cure of Fiſh, ſhall be found on the Premiſes or in the Cuſtody or Poſſeſſion of any ſuch Fiſh Curer or Fiſh Curers, he, ſhe, or they reſpectively ſhall forfeit and loſe the Sum of One hundred Pounds; any Thing in the ſaid Act or in any other Act to the contrary thereof notwithſtanding.

Penalty 100l.

Salted Aſhes may be delivered as Manure.

XLV. And whereas it is repreſented that Salt is a beneficial Manure for Land, be it therefore further enacted, That it ſhall and may be lawful for any Salt Maker or Salt Makers from Time to Time to throw over, into, or amongſt their Aſhes or other Compoſt Heaps any Quantity or Quantities of Brine in its fluid State, or to ſteep ſuch Aſhes or Compoſt Heap in fluid Brine, and to uſe, ſell, or deliver the Aſhes or Compoſt Heaps ſo drenched or ſteeped in Brine for the Purpoſe only of manuring Land; and that all and every ſuch Salt Maker or Salt Makers ſhall on the Fifth Day of *July* in every Year deliver to the Collector of Exciſe in whoſe Collection his, her, or their Works ſhall be, the Quantity of ſuch Salt, Aſhes, Compoſt,

poſt, or Manure as aforeſaid uſed and delivered by him, her, or them in the Year preceding: Provided always, that no Salt, Rock Salt, or ſaline Subſtances, Articles, or Ingredients, ſave and except liquid Brine only, ſhall be ſo mixed or ſold, uſed or delivered as aforeſaid; and that if any Salt Maker or Makers, drenching or ſteeping ſuch Aſhes or Compoſt Heaps with or in Brine as aforeſaid, ſhall put into with or amongſt them, or ſhall under Pretence of this Act uſe, ſell, or deliver, or cauſe or ſuffer to be uſed, ſold, or delivered, any Salt, Rock Salt, or other ſaline Subſtances, Articles, or Ingredients, without Payment of Duty; except liquid Brine ſo employed as aforeſaid, as or for Manure; or if he, ſhe, or they, or any other Perſon or Perſons into whoſe Cuſtody or Poſſeſſion or under whoſe Directions any ſuch ſalted Aſhes, Compoſt, or Manure ſhall come, ſhall uſe or employ or cauſe or ſuffer to be uſed or employed the ſame or any Part thereof for any other Purpoſe than for manuring Land, he, ſhe, and they, and every ſuch Perſon and Perſons ſo offending, ſhall ſeverally forfeit for each and every ſuch Offence the Sum of Five hundred Pounds.

Penalty for uſing the ſame for any other Purpoſe, 500l.

XLVI. And for enabling Farmers to try the Effect of Salt in feeding Cattle, be it further enacted, That it ſhall and may be lawful for any Owner or Proprietor of any Rock Salt Pit or Rock Salt Mine to ſell and deliver from his, her, or their Pit or Mine, or Warehouſe or Storehouſe adjoining thereto, ſuch coarſe and impure Rock Salt as ſhall be approved of by the proper Officer of Exciſe appointed for inſpecting the ſame, in Lumps of not leſs Weight than Twenty Pounds each, to ſuch Perſon and Perſons, and in ſuch Quantity and Quantities, as ſhall and may be granted by the Commiſſioners of Exciſe, for the Purpoſe of feeding or mixing with the Food of Sheep and Cattle, upon ſuch Perſon or Perſons paying Duty for the ſame at and after the Rate of Five Shillings *per* Buſhel, and ſo in proportion for any greater or leſs Quantity; and upon Bond being given to His Majeſty by ſuch Perſon or Perſons, with ſufficient Sureties to the Satisfaction of the ſaid Commiſſioners, or the Perſon or Perſons appointed to take ſuch Bond, in the Penalty of Double the Amount of the Duty upon Rock Salt delivered for Home Conſumption, that the whole of the Rock Salt ſo delivered ſhall be uſed, ſpent, conſumed, and employed by him, her, or them in feeding or mixing with the Food of Sheep or Cattle, and in no other Manner and to and for no other Uſe or Purpoſe whatſoever; provided, that no further Quantity of Rock Salt ſhall be delivered as aforeſaid to any Perſon or Perſons for ſuch Purpoſe as aforeſaid, until the Bond and Bonds given by ſuch Perſon or Perſons on the Delivery of every prior Quantity ſhall be ſatisfied and diſcharged.

Common Rock Salt allowed for feeding Cattle, at a Duty of 5s. per Buſhel.

Bond to be given that the Salt ſhall be ſo uſed.

XLVII. And be it further enacted, That every ſuch Bond ſhall be ſatisfied and diſcharged on a Certificate ſigned by the Perſon to whom ſuch Rock Salt ſhall have been delivered, and who thereupon gave ſuch Bond, his Executors, Adminiſtrators, or Aſſigns, and delivered by him, her, or them to the Collector in whoſe Collection he, ſhe, or they ſhall reſide, declaring that the whole of ſuch Rock Salt has been uſed, ſpent, employed, and conſumed in feeding or mixing with the Food of Sheep and Cattle, and in no other Manner and to and for no other Uſe or Purpoſe whatſoever, and ſpecifying in what Manner and Proportions the ſame has been ſo uſed, what Deſcription and Number of Sheep or Cattle has been fed therewith, on what Lands and where ſituate, and what Benefits appear to have reſulted therefrom: Provided always, that no ſuch Certificate ſhall

Bonds to be ſatisfied and diſcharged on Certificate ſigned by the Perſon to whom ſuch Rock Salt ſhall have been delivered.

diſcharge any ſuch Bond, unleſs ſuch Collector as aforeſaid ſhall upon Inquiry be ſatisfied of the Truth thereof and of the ſeveral Matters therein ſtated, and underwrite the ſame upon the ſame Certificate; and that if any ſuch Certificate as aforeſaid ſhall not be ſigned and delivered as aforeſaid to ſuch Collector before the End of One Month after the Expiration of Twelve Months from the Bond being given and Rock Salt delivered as aforeſaid, or ſhall in any reſpect be falſe, or any of the Rock Salt delivered as aforeſaid ſhall be uſed, ſpent, employed, or conſumed in any other Manner, to or for any other Uſe or Purpoſe than feeding or mixing with the Food of Sheep or Cattle, the Penalty of the Bond given on the Delivery of any ſuch Rock Salt ſhall be forfeited and paid to His ſaid Majeſty.

Perſons may ſell ſuch Rock Salt to others with Conſent of the Exciſe, Bond being taken in like Manner.

XLVIII. And be it further enacted, That nothing herein contained ſhall extend or be deemed or conſtrued to extend to prevent any Perſon or Perſons ſelling or transferring any Quantity of the Lumps or Pieces of coarſe and impure Rock Salt which he, ſhe, or they ſhall or may receive for the Purpoſe of feeding or mixing with the Food of Sheep or Cattle under any ſuch Bond as aforeſaid; provided the Conſent and Approbation of the Commiſſioners of Exciſe to and of ſuch Transfer and Delivery be firſt had and obtained, and ſuch Bond and Security be firſt given by the Perſon or Perſons intending to receive the ſame as is herein-before mentioned; which Bond ſhall be taken and accepted by the Collector aforeſaid in Diſcharge or Part Diſcharge of the Bond given on the Firſt Delivery of ſuch Rock Salt from the Mine or Pit, in the Proportion and according to the Quantity in ſuch ſubſequent Bond mentioned, and ſhall be diſcharged by ſuch Certificate as aforeſaid, or the Penalty thereof enforced in like Manner as if the ſame had been given on the firſt Delivery of ſuch Rock Salt as aforeſaid.

Caſks or Barrels of Fiſh, as ſoon as branded, to be kept ſeparate.

XLIX. And whereas, by the ſaid Act made in the Thirty-eighth Year aforeſaid, the Officer to whom any Fiſh packed in Barrels or Caſks ſhall be produced as directed by that Act is authorized and required to burn or brand each of ſuch Barrels or Caſks in ſome conſpicuous Part thereof with the Letters B. F.; be it further enacted, That ſuch Officer ſhall burn or brand each of ſuch Barrels or Caſks with the ſaid Letters acroſs the upright Staves of ſuch Barrel or Caſk, and ſhall on all Caſks or Barrels of Fiſh which are not at the Time declared by the Fiſh Curer or Fiſh Curers to be repacked for Exportation to the *Eaſt* or *Weſt Indies*, *South America*, *Madeira*, or the *Baltic* or *Mediterranean*, add the Letter H.; and on all Caſks or Barrels of White Herrings or Pilchards declared by the Fiſh Curer or Fiſh Curers to be repacked for Exportation as aforeſaid to the *Eaſt* or *Weſt Indies*, *South America*, *Madeira*, or the *Mediterranean*, the Letter W.; and all ſuch Caſks or Barrels of White Herrings or Pilchards ſo declared to be repacked for Exportation as aforeſaid to the *Baltic*, the Letter B.; and that after ſuch Barrels or Caſks reſpectively ſhall be ſo burnt or branded as aforeſaid, the Fiſh Curer or Fiſh Curers producing the ſame ſhall forthwith remove all and every ſuch Barrels or Caſks, or Barrel or Caſk, and at all Times keep the ſame wholly ſeparate and apart from all other Fiſh not ſo branded, and the Caſks under each particular Mark ſeparate and apart from all Caſks branded with a different Mark; and if any Fiſh Curer or Fiſh Curers ſhall not, immediately at or after the Time of branding ſuch Caſks or Barrels reſpectively as aforeſaid, remove and keep the ſame ſeparate and apart as aforeſaid, or if any Caſks or Barrels marked

Caſks forfeited if found open for Home Conſumption.

or

or branded with the Letter W. ſhall be found in the Cuſtody or Poſſeſſion of any Perſon or Perſons open for Home Conſumption, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons offending therein ſhall for each and every ſuch Offence forfeit and loſe the Sum of Fifty Pounds. Penalty 50l.

L. And be it further enacted, That all and every Fiſh Curer or Fiſh Curers ſhall reſpectively daily and every Day enter or cauſe to be entered in a Book or Paper to be provided for that Purpoſe an exact and particular Account of each and every Caſk, Barrel, Package, or Quantity of cured or preſerved Fiſh ſold, delivered, or ſent out by any ſuch Fiſh Curer or Fiſh Curers reſpectively, and ſhall diſtinguiſh therein the Kind or Species of Fiſh and Mode of Cure, and whether the ſame is or are ſold, delivered, or ſent out for Home Trade or Conſumption, or repacked for Exportation as herein-after mentioned, or for Removal to any other Port or Place for ſuch Exportation, ſpecifying the ſame; and ſuch Book or Paper ſhall be at all Times kept on the entered Premiſes of ſuch Fiſh Curer or Fiſh Curers open to the Inſpection of all and every Officer and Officers of Exciſe who ſhall viſit or ſurvey the ſame; and ſhall at the Time of weighing, taking the Account of, and balancing the Stock of Salt or Rock Salt in the Cuſtody or Poſſeſſion of ſuch Fiſh Curer or Fiſh Curers in the Month of *May* as directed by the ſaid Act, be delivered by ſuch Fiſh Curer or Fiſh Curers to the Officer or Officers taking Account of and balancing ſuch Stock, and the Truth of the Entries made therein ſhall be then and there verified upon the Oath of ſuch Fiſh Curer or Fiſh Curers, which Oath the reſpective Superviſors of Exciſe are hereby authorized and required to adminiſter; and in caſe any ſuch Fiſh Curer or Fiſh Curers ſhall neglect or refuſe to keep ſuch Book or Paper, or to make or cauſe to be made due Entries therein, according to the true Intent and Meaning of this Act, or ſhall cancel, alter, obliterate, or deſtroy any of ſuch Entries made therein, or tear thereout or deſtroy any of the Leaves or Part of ſuch Book or Paper, or ſhall neglect or refuſe to deliver the ſame as is herein-before directed, or to verify the ſaid Entries therein, or any of them upon Oath, ſuch Fiſh Curer or Fiſh Curers ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Fiſh Curers to keep a daily Account of the Fiſh cured and delivered, to be verified upon Oath at the End of the Year.

Penalty on Neglect, 100l.

LI. And be it further enacted, That for the further Encouragement of the Exportation of Fiſh cured and preſerved in the *Britiſh* Fiſheries to the *Eaſt* or *Weſt Indies*, *South America*, *Madeira*, the *Baltic*, or the *Mediterranean*, it ſhall and may be lawful for any Fiſh Curer or Fiſh Curers with White Salt to have and receive upon their entered Premiſes, for the Purpoſe of being repacked for ſuch Exportation, and to open any Number of Barrels or Caſks of Pilchards or White Herrings pickled or wet-ſalted with White Salt, branded with the Letter H., as not having been originally cured or packed for ſuch Exportation, and to unpack and repack the ſame with freſh White Salt only for ſuch Exportation; and that upon ſuch Barrel or Caſk, Barrels or Caſks, being ſo repacked as aforeſaid, and produced to the Officer under whoſe Survey ſuch Premiſes may then be, he ſhall brand the ſame upon the upright Staves of each ſuch Barrel or Caſks with the Letter W., or if repacked to be exported to the *Baltic* with the Letter B.; and all and every ſuch Fiſh Curer or Fiſh Curers ſhall, upon Oath made by him, her, or them of the Number of Barrels or Caſks of White Herrings or Pilchards repacked by him, her, or them for Exportation to the

Fiſh Curers repacking cured White Herrings for Exportation, to be allowed in account the Quantity of Salt herein mentioned.

the *East* or *West Indies*, *South America*, the *Mediterranean*, or *Madeira*; and ſo branded by the Officers, and actually exported, or to the beſt of his Knowledge to be exported as aforeſaid, or for Exportation to the *Baltic*, and ſo branded by the Officers, and actually exported, or to the beſt of his Knowledge to be exported as aforeſaid (which Oath the reſpective Surveyor or Officer is hereby authorized to adminiſter), be allowed in his Account of Fiſhery Salt, to be balanced and taken in the Month of *May*, as directed by the ſaid Act of the Thirty-eighth Year aforeſaid, Seventy Pounds of White Salt for every Barrel or Caſk of Thirty-two Gallons ſo branded and ſworn to be repacked, and exported as aforeſaid to the *East* or *Weſt Indies*, *South America*, the *Mediterranean*, or *Madeira*, and Forty-eight Pounds of White Salt for every ſuch Barrel or Caſk ſo branded and ſworn to be repacked and exported as aforeſaid to the *Baltic*, and ſpecified in ſuch Account.

Allowance of Duty-free Salt for certain dry-ſalted Fiſh.

LII. And whereas it is expedient to extend the Allowance of Salt delivered Duty-free for curing and preſerving Fiſh to dry-ſalted Cod, Ling, or Hake, Haddock and Whiting, and Guard Fiſh, ſometimes called Gore Bill; be it therefore enacted, That all and every Fiſh Curer and Fiſh Curers to whom any White Salt ſhall, under the Rules, Regulations, Reſtrictions, and Proviſions of the ſaid Acts of the Thirty-eighth and Fifty-fifth Years of His preſent Majeſty's Reign, be delivered Duty-free for the Purpoſe of curing and preſerving Fiſh, ſhall be allowed a Credit not exceeding Seventy Pounds of ſuch Salt for every One hundred Weight of dried ſalted Cod, Ling, or Hake, not exceeding Forty Pounds Weight of Salt for every One hundred Weight of dried ſalted Haddock or Whiting, and a Credit not exceeding Eighty-four Pounds for every Barrel of Thirty-two Gallons of Guard Fiſh or Gore Bill wet ſalted and perfectly cured, and ſo in proportion for any greater or leſs Quantity, ſuch Credit to be allowed under the ſame Rules, Regulations, Reſtrictions and Proviſions, Fines, Penalties, and Forfeitures, which by the ſaid Act, or by any other Act or Acts of Parliament in force at the Time of paſſing this Act, are contained, provided, ſettled, or eſtabliſhed for or in reſpect of allowing Salt Duty-free for the Purpoſe of curing and preſerving Fiſh therein mentioned, or for or in reſpect of allowing Fiſh Curers Credit for Salt delivered to them for that Purpoſe.

Fiſh Curers of Salmon to be allowed a Credit of 50lbs. Weight of Salt for One Cwt. of dried ſalted Salmon; 130lbs. for every Barrel of ſuch ſalted Salmon, and 38lbs. more for every Barrel of ſuch ſalted Salmon repacked for Exportation.

LIII. And whereas the Quantity of Salt for curing Salmon, allowed by the ſaid Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, is inſufficient to anſwer the Purpoſe intended, and it is expedient to grant a further Allowance of Salt uſed in curing and preſerving Salmon; be it therefore enacted, That all and every Fiſh Curer or Fiſh Curers to whom any White Salt ſhall have been or ſhall be delivered for the Purpoſe of curing and preſerving Fiſh, ſhall, in lieu and inſtead of all former Allowance of Salt for curing and preſerving Salmon, be allowed a Credit equal to Fifty Pounds Weight of Salt for every One hundred Weight of dried ſalted Salmon, and for every Barrel containing Forty-two Gallons of wet-ſalted Salmon ſhall be allowed a Credit equal to One hundred and thirty Pounds Weight of Salt, and for every Barrel of Forty-two Gallons of wet ſalted Salmon which ſhall be by ſuch Fiſh Curer or Fiſh Curers repacked or packed from any Caſk, Vat, or other Veſſel in which the ſame ſhall have been firſt cured for Exportation, a further Credit equal to Thirty-eight Pounds Weight of Salt for ſuch packed or repacked wet-ſalted

Salmon, and ſo in proportion for any greater or leſs Quantity; provided ſuch Caſks ſo packed or repacked be taken account of and branded by the proper Officer of Exciſe with the Letters R. S.; any Thing in the ſaid Act to the contrary in anywiſe notwithſtanding.

Powers to Officers of Exciſe to enter and take account of Salt and Fiſh in the Premiſes of Fiſh Curers.

LIV. And be it further enacted, That it ſhall and may be lawful to and for any Officer or Officers of Exciſe from Time to Time and at all Times, upon his or their Requeſt, to enter into all and every the Cellars, Warehouſes, Storehouſes, Curing-houſes and other Places entered or made uſe of by any Fiſh Curer or Fiſh Curers for laying or keeping any Salt or Rock Salt for the Purpoſe of curing, bulking, packing, or ſtowing Fiſh, and by weighing, gauging, tale or otherwiſe, as to ſuch Officer ſhall ſeem meet, to take an Account of the Quantity and Deſcription of all Salt and Rock Salt, and of all Fiſh, in the Cuſtody or Poſſeſſion of ſuch Fiſh Curer or Fiſh Curers as aforeſaid; and if any ſuch Fiſh Curer or Fiſh Curers, or other Perſon or Perſons, ſhall in anywiſe hinder or obſtruct any ſuch Officer or Officers in entering into or ſurveying any ſuch Premiſes as aforeſaid, or in taking ſuch Account as aforeſaid, or ſhall conceal from the Sight and Inſpection of ſuch Officer any Salt, Rock Salt, or Fiſh, or practiſe, or ſuffer, or cauſe to be practiſed, any Art or Contrivance by which any ſuch Officer ſhall be prevented from or hindered in taking a true Account thereof; or if any ſuch Fiſh Curer or Fiſh Curers ſhall upon Demand neglect or refuſe to give, by himſelf, his Servants, and Workmen, all needful and neceſſary Aſſiſtance to ſuch Officer, in taking ſuch Account as aforeſaid, every ſuch Fiſh Curer or Fiſh Curers ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Penalty on Obſtructions, 100l.

Fiſh Curers to find good and ſufficient Scales and Weights.

LV. And be it further enacted, That all and every Fiſh Curer and Fiſh Curers is and are hereby required to provide, when demanded by the Officer of Exciſe ſurveying ſuch Fiſh Curer or Fiſh Curers, proper, ſufficient, and juſt Scales and Weights at each and every Warehouſe, Storehouſe, or Cellar reſpectively to him, her, or them belonging, for the Purpoſe of from Time to Time weighing and taking an Account of the Salt and Rock Salt reſpectively which ſhall at any Time be in the Cuſtody or Poſſeſſion of any ſuch Fiſh Curer or Fiſh Curers, and ſhall permit and ſuffer any Officer or Officers of Exciſe to uſe the ſame, and ſhall give him every needful Aſſiſtance in weighing any ſuch Salt or Rock Salt; and if any ſuch Fiſh Curer or Fiſh Curers ſhall, upon Demand as aforeſaid, neglect or refuſe to provide any ſuch Scales and Weights, or either of them, or ſhall not permit or ſuffer any Officer or Officers of Exciſe to uſe the ſame, or ſhall refuſe to aſſiſt him in weighing any ſuch Salt or Rock Salt; or if any ſuch Fiſh Curer or Fiſh Curers ſhall in the weighing of any ſuch Salt or Rock Salt make uſe of, or cauſe or procure or ſuffer to be made uſe of, any falſe, unjuſt, or inſufficient Scales, or Weight or Weights, or ſhall uſe or practiſe any Art, Device, or Contrivance by which any ſuch Officer or Officers ſhall or may be hindered or prevented from taking the juſt and true Weight, and aſcertaining the true Quantity of any ſuch Salt or Rock Salt, ſuch Fiſh Curer or Fiſh Curers ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, together with all ſuch falſe, unjuſt, or inſufficient Scales and Weight or Weights reſpectively, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty on Fiſh Curers altering Marks on Caſks, or unfairly packing, or uſing any Art to obtain any greater Credit for Salt uſed in curing Fiſh than is allowed.

LVI. And be it further enacted, That if any Fiſh Curer or Fiſh Curers ſhall, after any Officer or Officers of Exciſe has or have either marked any Fiſh, or branded any Caſk or Veſſel in which any Fiſh ſhall be packed, to denote that ſuch Fiſh has been taken account of by ſuch Officer as cured Fiſh, wilfully or knowingly obliterate, alter, eraſe, cancel or deſtroy, or ſuffer or cauſe to be obliterated, altered, eraſed, cancelled or deſtroyed, any ſuch Mark or Brand; or if any ſuch Fiſh Curer or Fiſh Curers ſhall unfairly pack or ſuffer or cauſe to be unfairly packed any ſuch Caſk or Veſſel of Fiſh produced to any Officer to be branded as aforeſaid, or ſhall afterwards open any ſuch Caſk or Veſſel, and remove any of the Fiſh contained therein into any other Caſk or Veſſel, and produce the ſame again to any Officer to be branded and taken account of as Fiſh which have not been before branded and taken account of; or ſhall uſe any Art or Contrivance in order to obtain any undue Credit for Salt, or ſhall in any Manner or Way produce ſuch Fiſh to the Officer for any further or greater Credit of Salt than what is legally allowed thereon; ſuch Fiſh Curer or Fiſh Curers ſhall forfeit and loſe for every ſuch Offence the Sum of One hundred Pounds, and ſhall be for ever after deprived the Benefit of receiving, either by himſelf, herſelf, or themſelves, or otherwiſe, any Salt free of Duty for curing or preſerving Fiſh.

Glaſs Makers to make Oath of the Uſe of Rock Salt in their Manufactory within 12 Months from its Receipt.

LVII. And whereas by the ſaid Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty all and every Maker or Makers of Glaſs in *Great Britain* who ſhall take any Rock Salt from any Warehouſe belonging to any Salt Mine or Pit, or any Brine or Sea Water, for the Purpoſe of making Mineral Alkali or Flux for Glaſs, upon Bond or Security given in Double the Duty of ſuch Rock Salt, Brine, or Sea Water, that all ſuch Rock Salt, Brine, and Sea Water ſhall be really and truly employed, ſpent, and conſumed in the making of Mineral Alkali or Flux for Glaſs, ſhall, for the Diſcharge of ſuch Bond or Security, make Oath before the Collector of Exciſe of the Collection in which the Alkali Works ſhall be ſituated, that all the ſaid Rock Salt, Brine, or Sea Water for which ſuch Bond or Security ſhall have been given, has been made uſe of in making ſuch Mineral Alkali or Flux for Glaſs, and for no other Purpoſe whatſoever; and the Superviſor or Officer of Exciſe under whoſe Survey ſuch Maker of Mineral Alkali ſhall then be, ſhall at the ſame Time certify his Belief of the Truth of the Matters ſworn to by ſuch Maker or Makers of Glaſs, or his, her, or their Agent: And whereas it is expedient that ſuch Oath ſhall be made, and ſuch Certificate aforeſaid granted within a limited Time after ſuch Bond ſhall have been given as aforeſaid; be it therefore enacted, That all and every ſuch Maker and Makers of Glaſs in *Great Britain*, or his, her, or their principal Servant engaged in his, her, or their entered Alkali Works, ſhall, within the Period of Twelve Months from and after the Date of each ſuch reſpective Bond, make ſuch Oath as aforeſaid; and the proper Superviſor or Officer of Exciſe ſhall thereupon make out and deliver to ſuch Maker or Makers of Glaſs ſuch Certificate as aforeſaid; and if any ſuch Maker or Makers of Glaſs ſhall neglect or refuſe to make ſuch Oath within the Period aforeſaid, he, ſhe, or they ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Penalty 100l.

Bleachers of Cotton Wool

LVIII. And be it further enacted, That it ſhall and may be lawful for any Bleacher of Cotton Wool or Cotton or Worſted Twiſt to uſe and

employ in the bleaching thereof any Oxymuriate of Lime or bleaching Liquor made and prepared in the Manner and according to the Directions, and by the Perſons entitled to make the ſame, in and by a certain Act made in the Fifty-fifth Year of the Reign of His preſent Majeſty, for, amongſt other Things, allowing Makers of Oxygenated Muriatic Acid to take Salt Duty-free for making ſuch Acid or Oxymuriate of Lime for bleaching Linen and Cotton.

may uſe Oxymuriate of Lime, or bleaching Liquor.

LIX. And be it further enacted, That if any Salt or Rock Salt ſhall be found in any Ship, Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage whatſoever, or loaded on any Horſe or other Cattle, or lodged or concealed in any Houſe, Out-houſe, or other Place whatſoever, which Salt or Rock Salt ſhall have been brought or procured from any Salt Mine or Salt Work or other Place, or imported or landed without Payment of Duty, or ſhall have been fraudulently or clandeſtinely unſhipped or relanded after the ſame has been ſhipped for Exportation, or fraudulently or clandeſtinely taken from or out of any Ship, Flat, Boat, Barge, or other Veſſel, or any Cart, Waggon, or other Carriage in which the ſame ſhall have been loaded for Removal from one Part of the United Kingdom to any other Part thereof, or concealed on board of any ſuch Ship, Flat, Boat, Barge, or other Veſſel, or in any ſuch Cart, Waggon, or other Carriage, or which having been delivered Duty-free for the Purpoſe of curing and preſerving Fiſh, or for making Flux for Glaſs or Oxygenated Muriatic Acid, or Oxymuriate of Lime, ſhall have been fraudulently or clandeſtinely brought or removed from the Stock of any Fiſh Curer, Glaſs Maker, or Perſon or Perſons receiving ſuch Salt or Rock Salt for the Uſe of the Fiſheries, or for making Oxygenated Muriatic Acid, or Oxymuriate of Lime reſpectively, or ſhall have been fraudulently or clandeſtinely taken or delivered out of any Warehouſe, Storehouſe, or other Place where the ſame may or ſhall have been lodged and depoſited, ſuch Salt or Rock Salt together with the Package containing the ſame, and the Ship, Flat, Barge, Boat, and other Veſſels, and alſo the Waggon, Cart, and other Carriages and Horſes and other Cattle in or upon which the ſame ſhall be found, and the Cattle made uſe of in the drawing of ſuch Waggon, Cart, or other Carriage, or which ſhall be uſed or employed in removing ſuch Salt or Rock Salt as aforeſaid, ſhall be forfeited and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion any Salt or Rock Salt ſo brought, unſhipped, landed, taken, removed, or concealed as aforeſaid, ſhall be found, or who ſhall be or ſhall have been concerned or employed in bringing, procuring, unſhipping, landing, relanding, concealing, removing, carrying, delivering, buying, or receiving any ſuch Salt or Rock Salt, ſhall ſeverally forfeit the Sum of Forty Shillings for every Pound Weight of ſuch Salt or Rock Salt ſo found as aforeſaid.

Salt unſhipped without Payment of Duty, relanded or fraudulently or clandeſtinely removed, ſhall be forfeited, and the Perſons concerned ſhall forfeit 40s. per lb.

LX. And whereas all and every Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, is and are by Law required, Weekly and at the End of every Week, to pay and clear off all the Duties for or in reſpect of Salt and Rock Salt which ſhall have been charged to ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, in the then current Week, unleſs ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall have given Bond or Security for Payment of ſuch Duties: And whereas

Salt Makers not giving Bond for ſecuring the Payment of the Duty, ſhall pay ſuch Duty before taking it out of the Warehouſe.

whereas many Perſons refuſing or neglecting to give ſuch Bond have taken Salt out of the Warehouſes, and removed and diſpoſed of the ſame without afterwards paying the Duties on ſuch Salt, to the great Injury of His Majeſty's Revenue; be it therefore enacted, That all and every Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, who ſhall not give ſuch Bond for ſecuring the Payment of the Duties as is required by Law for that Purpoſe, ſhall pay to the Collector of Exciſe where ſuch Salt Mine, Salt Pit, or Salt Work ſhall be ſituate, all the Duties charged or chargeable for or in reſpect of any Salt or Rock Salt which he, ſhe, or they ſhall be about to remove, before ſuch Salt or Rock Salt ſhall be delivered out of the Warehouſe in which the ſame ſhall be depoſited; and that in default of ſuch Payment no ſuch Salt or Rock Salt ſhall be delivered for Home Trade or Conſumption out of ſuch Warehouſe to or by any ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, not giving ſuch Bond as aforeſaid.

Drawbacks on Duty-paid Salt exported, repealed.

LXI. And whereas it is expedient to repeal the ſeveral Drawbacks of Cuſtoms and Exciſe payable on the Exportation of Duty-paid Salt from *Great Britain*; be it therefore enacted, That from and after the Tenth Day of *October* One thouſand eight hundred and ſeventeen, the ſeveral Drawbacks of Cuſtoms and Exciſe payable on the Exportation of Duty-paid Salt from *Great Britain* ſhall be and the ſame are hereby repealed.

Warehouſes for ſtoring Salt Duty-free for Exportation, may be eſtabliſhed at London, &c. under the ſame Regulations with ſuch Warehouſes at Liverpool and Briſtol.

LXII. And be it further enacted, That it ſhall and may be lawful for any Maker or Makers, or Refiner or Refiners of, or Dealer or Dealers in Salt, having the Licenſe and Permiſſion of the Commiſſioners of Exciſe, or the major Part of them for the Time being, for that Purpoſe, to provide or erect One or more Export Warehouſe or Warehouſes at or within the Port of *London* or *Hull*, *Greenock*, *Leith*, and *Plymouth*, for the Purpoſe of laying, ſtoring, or keeping therein Salt delivered Duty-free, and intended for Exportation; provided that every ſuch Warehouſe ſhall be well, ſubſtantially, and ſecurely built and conſtructed, to the Satisfaction of the ſaid Commiſſioners, or ſuch Officer or Officers as they may appoint to inſpect the ſame; and that no ſuch Warehouſe ſhall have more than One Door or Entrance to the ſame; and that there be no Communication between any ſuch Warehouſe and any other Place whatſoever, except ſuch external Door or Entrance as aforeſaid, and ſhall have no Chimney, or any Window or Opening within Ten Feet of the Ground, or of any Wall, Erection, or Building on the Outſide thereof: Provided alſo, that no Perſon or Perſons ſhall be the Proprietor or Proprietors of ſuch Export Warehouſe or Warehouſes, or ſhall be in any Reſpect employed or concerned therein, or have any Intereſt in the Salt therein depoſited, who ſhall be a Dealer in Salt for Home Trade or Conſumption, at or from any Warehouſe, Cellar, Shop, or other Place, within a Quarter of a Mile of ſuch entered Warehouſe for Duty-free Salt, or have any Intereſt or Concern in ſuch Trade; and that ſuch Warehouſe or Warehouſes, and the Salt depoſited therein, and the Perſon or Perſons making Entry thereof, ſhall be ſubject to all the Rules, Regulations, and Proviſions, Penalties, and Forfeitures preſcribed, directed, contained, or impoſed by the ſaid Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, with reſpect to Export Warehouſes at or within the Ports of *Liverpool* or *Briſtol* reſpectively, except ſo far as the ſame or any of them are altered by

by this Act, as fully and effectually as if the ſame were repeated or inſerted in the Body of this preſent Act; and that if any Perſon or Perſons having or being employed or concerned in ſuch Warehouſe as laſt aforeſaid, or any of the Salt depoſited therein, ſhall at the ſame Time be a Dealer in Salt for Home Trade or Conſumption, or intereſted in or directly or indirectly concerned in ſuch Trade carried on as aforeſaid, he, ſhe, or they ſhall for each and every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds.

Owners of ſuch Warehouſes not to be Dealers for Home Conſumption on Penalty of 500l.

LXIII. And be it further enacted, That it ſhall and may be lawful to or for any Perſon or Perſons, within Twelve Months after the Importation and Landing of Foreign Salt, to take free of Duty, for the Purpoſe of immediately exporting the ſame in any Ship or Veſſel not of leſs Burthen than Forty Tons to *Newfoundland*, for curing Cod-fiſh, Ling, or Hake to be there caught, any Quantity not being leſs than Fifty Buſhels at a Time of Foreign Salt, from and out of any Import Warehouſe, Storehouſe, or Cellar at *Plymouth*, in which the ſame has been put according to the Regulation of the ſaid Act made in the Thirty-eighth Year aforeſaid, the Perſon or Perſons ſo taking out ſuch Salt firſt giving the like Security, and being ſubject to all the Rules, Regulations, Reſtrictions and Proviſions, Forfeitures and Penalties, preſcribed, directed, contained, or impoſed by an Act made in the Thirty-ninth Year of the Reign of His preſent Majeſty, with reſpect to the Exportation of Foreign Salt to *Newfoundland*, and taken free of Duty from and out of any Import Warehouſe for that Purpoſe, as are required at or within the Ports of *Poole*, *Dartmouth*, *Falmouth*, and *Glaſgow* reſpectively, by the ſaid Act.

Foreign Salt may be taken from any Import Warehouſe at Plymouth Duty-free to export to Newfoundland for curing Cod, &c. ſubject to the Regulations herein mentioned.

LXIV. And whereas by the ſaid Act made in the Thirty-eighth Year of the Reign aforeſaid, it is enacted, that in caſe any Salt or Rock Salt for which the Duties by the ſaid Act impoſed ſhall have been paid, or which ſhall have been delivered upon Bond, free of thoſe Duties, ſhall be loſt or deſtroyed through Streſs of Weather or Storms at Sea, or by the accidental or unavoidable caſting away, ſinking, or ſtranding of any Flat, Boat, Barge, or Veſſel in or on board of which any ſuch Salt or Rock Salt ſhall be removing or tranſporting from one Place to another, it ſhall and may be lawful for the Owner, Proprietor, or Shipper of ſuch Salt or Rock Salt to make Application in Writing for Relief to His Majeſty's Juſtices of the Peace of the County, Riding, Diviſion, or Shire neareſt to which any ſuch Accident ſhall happen, at the Quarter Seſſions of the Peace, or to the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or any Three of the ſaid Commiſſioners, and thereupon it ſhall and may be lawful to and for ſuch Juſtices of the Peace at the Quarter Seſſions, or Commiſſioners of Exciſe, or any Three of ſuch Commiſſioners reſpectively, to receive and admit ſuch Application, and to examine all Parties touching the Matter contained therein, and upon due Proof of the Fact in the Manner preſcribed by the ſaid Act, to grant ſuch Relief as in the ſaid Act is mentioned, and under the ſeveral Proviſoes, Conditions, and Reſtrictions therein contained: And whereas by an Act made in the Fifty-firſt Year of the Reign of His preſent Majeſty, among other Things, for granting Relief for Salt loſt at Sea by Shipwreck or Capture, it is enacted, that in every Caſe where any ſuch Salt or Rock Salt as aforeſaid ſhall, by the accidental or unavoidable caſting away and ſinking of the Ship or Veſſel in or on board which ſuch Salt or Rock Salt ſhall be removing or tranſporting from one Place to another, be loſt, or where any ſuch Salt or Rock Salt,

38 G. 3. c. 89.

51 G. 3. c. 82.

as in that Behalf mentioned in an Act made in the Thirty-ninth Year of the Reign aforeſaid, ſhall be loſt by Capture of Enemies, and any ſuch Loſs ſhall not have come to the Knowledge of the Proprietor or Shipper thereof in ſufficient Time to enable ſuch Proprietor or Shipper to give the Notice required by the ſaid Act, it ſhall and may be lawful to and for ſuch Proprietor or Shipper, within One Month after ſuch Accident ſhall have become known to him, her, or them, to give to the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or to the Collector of Exciſe of the Collection neareſt to which the Accident ſhall have happened, ſuch Notice as by the ſaid laſt-recited Act is preſcribed; and upon any ſuch Notice as is by the ſaid Act of the Fifty-firſt Year aforeſaid preſcribed having been given as aforeſaid, for His Majeſty's Juſtices of the Peace of the County, Riding, Diviſion, or Shire, at the Quarter Seſſions of the Peace neareſt to which the Owner, Proprietor, or Shipper of the Salt or Rock Salt ſhall reſide, or for the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or any Three of the ſaid Commiſſioners, to proceed thereon, and grant the like Relief as in and by the ſaid reſpective Acts is authorized, directed, or required, upon and under the Terms, Conditions, and Reſtrictions mentioned in the ſaid Act: And whereas it is expedient that the ſaid recited Proviſions in the ſaid Two Acts of the Thirty-eighth and Fifty-firſt Years of the Reign aforeſaid ſhould be repealed; be it therefore enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, the ſaid recited Proviſions in the ſaid Two Acts of the Thirty-eighth and Fifty-firſt Years of the Reign aforeſaid ſhall be and the ſame are hereby reſpectively repealed.

The Proviſions of recited Acts for granting Relief from Salt loſt at Sea, repealed.

When Salt or Rock Salt is loſt by caſting away, wreck, or ſinking of the Veſſel, or Capture, Application to be made to Two Juſtices, or (if in Ireland) to the Collector or Comptroller, who are to examine Witneſſes, and certify to the Commiſſioners of Exciſe what Proof is made; who are thereupon, if ſatisfactory, to grant Relief.

LXV. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſeventeen, in caſe any Salt or Rock Salt removing from one Part of the Kingdom of *Great Britain* to any other Part thereof, or ſhipped for Exportation to *Ireland*, ſhall be loſt or deſtroyed by a Leak or Leaks accidentally or unavoidably ſprung by ſuch Flat, Barge, Boat, or other Veſſel, during ſuch Carriage or Conveyance of ſuch Salt or Rock Salt, and ſatisfactorily ſhewn to the Officer of Exciſe at the Port or Place of Diſcharge, before or at the Time of the Delivery of ſuch Salt or Rock Salt reſpectively, or by the unavoidable ſinking, ſtranding, caſting away, Wreck, or ſinking, or by the Capture of any Flat, Boat, Barge, or Veſſel in or on board of which any ſuch Salt or Rock Salt ſhall be removing or tranſporting as aforeſaid, it ſhall and may be lawful to and for the Owner, Proprietor, or Shipper of ſuch Salt or Rock Salt, or Captain, Conſignee, or Agent, to make Application in Writing to Two or more of His Majeſty's Juſtices of the Peace of the County in *Great Britain* neareſt to which any ſuch Loſs ſhall be ſuſtained or be firſt diſcovered, or to the Port of Diſcharge, or to the Collector and Comptroller of the Port in *Ireland* to which ſuch Veſſel ſhall be deſtined, or into which ſuch Veſſel ſhall be driven, or to the Commiſſioners of Exciſe in *Scotland*, or at the Chief Office of Exciſe in *London*, according to the Place where ſuch Loſs may happen, or any Three of the ſaid Commiſſioners reſpectively; and thereupon it ſhall and may be lawful to and for ſuch Juſtices of the Peace, Collector and Comptroller or Commiſſioners of Exciſe, or any Three of ſuch Commiſſioners reſpectively, and they are hereby required to receive and admit ſuch Application, and to iſſue and grant their Summons to all and every Witneſs and Witneſſes thereupon named by the Party or Parties making ſuch Application, to come before them, upon a Time and at a Place to be mentioned in ſuch Summons reſpectively,

ſpectively, to be examined upon their and each of their Corporal Oaths touching and concerning the Premiſes, and at ſuch Time and Place to examine upon Oath (which Oath ſuch Juſtices, Collector and Comptroller and Commiſſioners are hereby reſpectively authorized to adminiſter) not only all and every ſuch Witneſs and Witneſſes, but all Witneſſes then and there produced againſt ſuch Application, in the Preſence of the proper Collector or Superviſor of Exciſe, if he or they ſhall attend at ſuch Time and Place, touching the Matter ſtated and contained in ſuch Application, and to take ſuch Examination and every Part thereof in Writing, to be afterwards read over to and ſigned by each ſuch Witneſs reſpectively; and upon Proof of all and every the Facts ſtated and contained in ſuch Application by ſuch Witneſſes as aforeſaid, one of whom ſhall be the Maſter or Mate of ſuch Flat, Boat, Barge, or Veſſel, if ſuch Maſter or Mate be living at the Time, and upon Proof as aforeſaid that ſuch Flat, Boat, Barge, or Veſſel was, at the Time of the Shipment and Receipt of ſuch Salt or Rock Salt, tight, ſound, and in all reſpects ſea-worthy, and fit for the Reception and ſafe Conveyance of ſuch Salt or Rock Salt, and without Leakage or other Injury, and was not loaded with Salt or other Goods ſo as to ſink in the Water below her Load Water-line or Mark, and that all ſuch Salt or Rock Salt had been duly weighed, and had been ſhipped and received on board thereof, and ſecurely kept during the ſaid Voyage, continually from the Time when ſuch Salt or Rock Salt was weighed, and was ſhipped and received on board thereof, until the Salt or Rock Salt was weighed or delivered out of ſuch Veſſel at the Port of Delivery, and in the Preſence of the proper Officer of Exciſe, or the Veſſel was ſtranded, caſt away, wrecked, ſunk, or captured, or the Salt or Rock Salt was loſt or deſtroyed by ſuch Leak or Leaks as aforeſaid, and that no Part of ſuch Salt or Rock Salt had been taken out, removed, loſt, conſumed, or deſtroyed by any Negligence, or Want of due and proper Care thereof, or from the Miſdirection or Miſmanagement of ſuch Veſſel, or of any Perſon or Perſons whatſoever, to the Knowledge or Belief of ſuch Maſter or Mate reſpectively, and that ſuch Loſs or Deficiency was or were wholly and ſolely owing to and occaſioned by the Cauſe ſtated in ſuch Application, being either by a Leak or Leaks accidentally or unavoidably ſprung by ſuch Flat, Barge, Boat, or other Veſſel, during ſuch Carriage or Conveyance of ſuch Salt or Rock Salt, and ſatisfactorily ſhewn to the Officer of Exciſe at the Port or Place of Diſcharge, before or at the Time of the Delivery of ſuch Salt or Rock Salt reſpectively, or by the unavoidable ſtranding, caſting away, Wreck, ſinking, or Capture of ſuch Veſſel, ſuch Juſtices are hereby authorized and required to grant to the Collector or Superviſor of Exciſe, and ſuch Collector and Comptroller as aforeſaid ſhall, at the Expenſe of the Party or Parties making ſuch Application, thereupon tranſmit to the Commiſſioners of Exciſe in *England* or *Scotland*, as the Caſe may be, a Copy of ſuch Application, and of the Examinations in Writing taken thereon, with their Certificate, to be ſigned by ſuch Juſtices or Collector and Comptroller reſpectively, ſpecifying that each ſuch Witneſs has been examined by them upon Oath, that his or her Examination was afterwards read over to and ſigned by each ſuch Witneſs in the Preſence of ſuch Juſtices or Collector and Comptroller reſpectively, and that the ſeveral Facts ſtated in ſuch Application were or were not, as the Caſe may be, proved to their Satisfaction; and ſuch Collector or Superviſor ſhall, upon Receipt of ſuch Copy and Certificate from ſuch Juſtices as aforeſaid, tranſmit the ſame

to

to the Commiſſioners of Exciſe, who are hereby authorized and required, upon Receipt of any ſuch Certificate as aforeſaid, if they be ſatisfied therewith, in caſe the Salt or Rock Salt ſo loſt or deſtroyed ſhall have been proved to be Salt or Rock Salt for which the Duties by Law impoſed ſhall have been paid or ſecured to be paid, to allow to the Maker or Proprietor of ſuch Salt or Rock Salt, out of the Duties on Salt which ſhall next become due and payable from ſuch Maker or Proprietor, the full Amount of the Duties proved to have been paid for ſuch Salt or Rock Salt which ſhall be ſo proved to have been ſo loſt or deſtroyed as aforeſaid; and if the Salt or Rock Salt which ſhall be proved to have been ſo loſt or deſtroyed as aforeſaid, ſhall be Salt or Rock Salt which ſhall have been delivered upon Bond free of Duty, or Rock Salt which ſhall have been delivered for Exportation upon the low Duty to which ſuch Rock Salt for Exportation is liable, then and in every ſuch Caſe the ſaid Commiſſioners ſhall, as to ſuch Salt or Rock Salt ſo loſt or deſtroyed, order and require ſuch Collector of Exciſe as aforeſaid to cancel or vacate the Bond which ſhall have been given for the Delivery of the Salt or Rock Salt which ſhall be proved to have been ſo loſt or deſtroyed; and that if ſuch Application be made to the Commiſſioners of Exciſe as aforeſaid, and ſuch Proof be made as aforeſaid to their Satisfaction, ſuch Commiſſioners ſhall grant the ſame Relief reſpectively as is herein-before directed to be granted by them on ſuch Certificate as aforeſaid: Provided always, that no ſuch Application as aforeſaid ſhall be ſuſtained or proceeded upon unleſs the Proprietor or Shipper of any Salt or Rock Salt which ſhall be loſt or deſtroyed as aforeſaid, or ſome Perſon on his, her, or their Behalf, ſhall give Notice in Writing to the Collector or Comptroller of the Port in *Ireland* to which ſuch Veſſel may be deſtined, or into which ſhe may be driven, or to the Collector or Superviſor of Exciſe in *Great Britain* neareſt to the Place where ſuch Loſs may happen or be firſt diſcovered, or to the Solicitor of Exciſe for ſummary and criminal Proſecutions, within Ten Days after ſuch Loſs ſhall have happened or been firſt diſcovered as aforeſaid; or if ſuch Flat, Barge, Boat, or other Veſſel be then at Sea, within Ten Days after her Arrival at her deſtined Port; nor unleſs it ſhall be ſpecified in ſuch Application when and where ſuch Loſs ſhall have happened and been diſcovered, and by which particular Cauſe before mentioned it ſhall have been occaſioned; nor unleſs the Names and Places of Abode of the Maker or Refiner, and of the Proprietor or Shipper of the Salt or Rock Salt, the Time when and the Place where the ſame was ſhipped, and the Place to which the ſame was conſigned or intended to be removed, and alſo the Quantity of Salt or Rock Salt actually ſhipped, ſhall be ſpecified in ſuch Application, and alſo whether it was Salt or Rock Salt for which the Duties had been paid, or which had been delivered on Bond, and the Names of the Flat, Barge, Boat, or Veſſel in which the ſame was ſhipped, and of the Maſter or Commander thereof: Provided alſo, that no ſuch Application to ſuch Juſtices or Commiſſioners ſhall be ſuſtained or proceeded upon unleſs a Copy of ſuch Application ſhall be delivered to ſuch Collector or Superviſor as aforeſaid, or to the Solicitor of Exciſe for ſummary and criminal Proſecutions, Three Days at leaſt before the Time appointed by ſuch Juſtices or Commiſſioners for the Examination of the Witneſſes, together with the Liſt of the Names, Reſidence, and Deſcription of the ſeveral Witneſſes who ſhall be intended to be thereupon examined; and that, upon any ſuch Examination as aforeſaid, ſuch Witneſſes only ſhall

be examined in Support of such Application whose Names are contained in such List, and that such Examination shall be confined to the Facts specified in such Application.

Appeal to Quarter Sessions by either Party.

LXVI. And be it further enacted, That if the said Commissioners of Excise shall be dissatisfied with any such Examination or Certificate as aforesaid, they are hereby authorized and required within Fourteen Days to signify the same to the Party or Parties making such Application as aforesaid, and give to such Party or Parties a Notice of Appeal to the Justices of the said County, or of the County from which such Salt or Rock Salt shall have been shipped, at the Quarter Sessions of the Peace which shall be holden in and for the said County next after such Certificate shall have been received by them as aforesaid; and that if such Justice or Justices, or Collector and Comptroller, to whom any such Application shall be made as aforesaid, shall certify that all or any of the Facts required by this Act to be thereupon proved upon Oath shall not have been proved, it shall and may be lawful to and for the Proprietor or Shipper of such Salt or Rock Salt, within Fourteen Days after such Decision, to give Notice to the Collector or Supervisor of Excise who shall have attended such Examination, or in case of any such Decision by such Collector and Comptroller as aforesaid, to the Collector nearest to the Residence of such Proprietor or Shipper in *Great Britain*, of his or her Intention to appeal to the Justices aforesaid at the next Quarter Sessions to be holden in and for the said County; and such Justices at their Quarter Sessions shall, upon either of such Appeals as aforesaid, be thereupon empowered to issue their Summons for the Attendance of any Witness or Witnesses thereon, and to hear and examine the Matters aforesaid, and their Decision thereon shall be final, and that thereupon such Application for Relief as aforesaid shall be wholly dismissed, or the said Commissioners of Excise shall make such Order of Relief as before mentioned: Provided always, that no other Facts or Fact shall be inquired into at such Quarter Sessions than those which are stated in such original Application as aforesaid, nor any Witnesses examined in Support of such Application, except such whose Names, Residence, and Description shall be entered in a List to be given by the Party or Parties making such Application, to the Collector or Supervisor of Excise, Ten Days at least before such Quarter Sessions, nor any Witnesses examined against such Application, except such whose Names or Residences and Descriptions shall be entered in a List to be given by such Collector or Supervisor to the Party or Parties making such Application, or his, her, or their Agent, Ten Days at least before such Quarter Sessions; and that the Party making such Appeal shall, in case such Decision of the Justices of the Quarter Sessions shall be against such Appeal, bear and pay all Costs, Charges, and Expenses attending, occasioned to, or sustained by either Party, by such Appeal having been so made, and of all Witnesses who shall have attended such Justices to be examined thereon.

Penalty on Witnesses neglecting to give Evidence, 5*l.*

LXVII. And be it further enacted, That if any Person shall be summoned to appear as a Witness to give Evidence before any such Justices of the Peace as aforesaid, or any such Collector and Comptroller or Commissioners as aforesaid, touching the Matters aforesaid, and shall neglect or refuse to appear at the Time and Place to be for that Purpose appointed in such Summons, without a reasonable Excuse for such his or her Neglect or Refusal (to be allowed by such Justices of the Peace or Collector and

Comptroller or Commiſſioners as aforeſaid), or appearing ſhall refuſe to be examined upon Oath, and give Evidence to ſuch Juſtices of the Peace or Collector and Comptroller or Commiſſioners, before whom ſuch Evidence is required by this Act to be given, then that every ſuch Perſon ſhall forfeit for every ſuch Offence the Sum of Fifty Pounds, to be levied by Warrant of Diſtreſs to be iſſued by ſuch Commiſſioners or Juſtices, or by any other Two Juſtices of the County or Place where ſuch Offence ſhall have been committed, upon the Certificate of the Juſtices or Collector and Comptroller reſpectively to be granted of ſuch Contempt; and if no ſufficient Diſtreſs can be found, then it ſhall and may be lawful for ſuch Commiſſioners or Juſtices to commit ſuch Offender to the Common Gaol or other Priſon within their Juriſdiction, for any Term not exceeding the Space of Three Calendar Months, unleſs the Penalty ſhall be ſooner paid; and ſuch Penalty ſhall be applied to the Uſe of the Poor of the Pariſh, Townſhip, or Place in which ſuch Offence ſhall have been committed, in ſuch Manner as ſuch Juſtices ſhall direct and appoint.

Application of the Penalty.

Perſons giving falſe Evidence, or taking a falſe Oath, liable to the Pains of Perjury.

LXVIII. And be it further enacted, That all and every Perſon and Perſons who ſhall give falſe Evidence in any Examination to be taken by virtue of this Act, or where, in purſuance of this Act, any Oath is required to be taken, ſhall ſwear falſely, ſhall be ſubject to ſuch Pains, Penalties, and Diſqualifications as Perſons guilty of wilful and corrupt Perjury are or for the Time being ſhall be ſubject or liable to by the Laws and Statutes of this Realm.

On every Queſtion reſpecting Salt, Rock Salt, or Alkali ſeized under this Act, the Proof to lie on the Owner.

LXIX. And be it further enacted, That if any Queſtion ſhall ariſe whether any ſalted Fiſh, Salt, Rock Salt, or Alkali reſpectively, which ſhall be ſeized as and for ſalted Fiſh, Salt, Rock Salt, or Alkali reſpectively, forfeited under or by virtue of this Act, be ſalted Fiſh, Salt, Rock Salt, or Alkali reſpectively, for or on which ſuch Forfeiture is by this Act impoſed, the Proof of ſuch ſalted Fiſh, Salt, Rock Salt, or Alkali reſpectively, not being ſalted Fiſh, Salt, Rock Salt, or Alkali reſpectively, for or on which ſuch Forfeiture is by this Act impoſed, ſhall lie upon the Owner or Claimer thereof.

Bonds for Fiſhery Salt not ſubject to Stamp Duty.

LXX. And be it further enacted, That no Bond or Security given or to be taken, under the Proviſions of this Act, for the Removal of any Salt or Rock Salt to be lodged or depoſited in any Warehouſe for the Uſe of the *Britiſh* Fiſheries, or for the accounting for any Salt or Rock Salt depoſited therein, or for or in reſpect of any Salt or Rock Salt to be uſed or employed in curing or preſerving Fiſh, nor any Certificate made out in relation to any ſuch Salt or Rock Salt, ſhall be ſubject or liable to any Stamp Duties; any Thing in this or any other Act or Acts of Parliament to the contrary thereof notwithſtanding.

Power of 12 C. 2. c. 24. and any other Act relating to the Exciſe in force, extended to this Act.

LXXI. And be it further enacted, That all and every of the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries and Tenures* in Capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe, are provided and eſtabliſhed, ſhall be practiſed, uſed, and put in Execution, in and for the Purpoſes

Purpoſes of this Act, as fully and effectually to all Intents and Purpoſes as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly repeated and re-enacted in this preſent Act.

LXXII. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that (ſave and except in ſuch Caſe or Caſes where it is otherwiſe expreſsly directed by this Act) One Moiety of every ſuch Fine, Penalty, or Forfeiture ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall diſcover, inform, or ſue for the ſame. Penalties how to be recovered.

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

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