

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. XXI.

An Act for charging an equalizing Duty on *Scotch* Salt brought to *England*. [10th *December* 1813.]

WHEREAS for the Purpose of equalizing the Duties for or in respect of Salt made in that Part of *Great Britain* called *England*, and Salt brought from *Scotland* into that Part of *Great Britain* called *England*, it is expedient to impose the additional Duty herein-after mentioned; 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 from and after the Fifth Day of *January* One thousand eight hundred and fourteen, there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, the additional Duty herein-after mentioned; that is to say, For every Bushel of Salt or Rock Salt which shall be brought from *Scotland* into that Part of *Great Britain* called *England*, accompanied with a Certificate from the proper Officer that it hath paid the Duty of Four Shillings, imposed by an Act made in the Forty-third Year of the Reign of His present Majesty King *George* the Third, intituled *An Act to repeal the Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof*; and also the additional Duty of Two Shillings, imposed by an Act made in the Forty-fifth Year of His said Majesty, intituled *An Act for granting additional Duties on Salt in* Great Britain; for every Bushel of Salt or Rock Salt made at any Salt Work or taken out of any Salt Mine or Salt Pit in *Scotland*, to be paid by the Master or Commander of every Ship or Vessel bringing or importing such Salt or Rock Salt, before the Landing thereof, Three Shillings.

Additional Duty on Salt brought from Scotland into England.

43 G. 3. c. 69.

45 G. 3. c. 14.

In Cases of Contract Duty may be added.

II. And whereas Contracts or Agreements may have been made before the passing of this Act by Dealers in Salt or Rock Salt respectively in that Part of *Great Britain* called *England* upon which the additional Duty is by this Act imposed for such Salt or Rock Salt respectively, to be delivered after the said Fifth Day of *January*; be it therefore enacted, That such Dealers delivering any such Salt or Rock Salt after the said Fifth Day of *January* in pursuance of any such Contract or Agreement, shall be allowed to add so much Money as will be equivalent to the Duty by this Act imposed for or in respect of such Salt or Rock Salt which shall have been charged with the said Duty to the Price thereof, and shall be entitled by virtue of this Act to be paid for the same accordingly.

How Duty shall be levied.

III. And be it further enacted, That the said Duty by this Act imposed shall be ascertained, raised, levied, collected, answered, paid, recovered, and adjudged in such and the like Manner as the Duties of Four Shillings and Two Shillings *per* Bushel respectively, imposed by the said Acts made in the Forty-third and Forty-fifth Years of the Reign of His present Majesty King *George* the Third, for Salt or Rock Salt brought from *Scotland* into that Part of *Great Britain* called *England*, accompanied with a proper Certificate, is by any Law or Laws in force at the Time of passing this Act to be ascertained, raised, levied, collected, answered, paid, recovered, or adjudged.

Application of Money.

IV. And be it further enacted, That all the Monies arising by the Duty 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 together with the said recited Duties imposed by the said Acts made in the Forty-third and Forty-fifth Years aforesaid, and shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

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