ANNO TRICESIMO SEXTO

Georgii III. Regis.

CAP. LXXVIII.

An Act for charging the Duty on Mahogany imported, by Weight. [14th *May* 1796.]

WHEREAS by an Act, passed in the last Session of Parliament, intituled, *An Act for granting certain Duties of Customs on the Importation of Fruit, Sallad Oil, Waste Silk, and Timber, and on the Exportation of* British *Rock Salt and Coal*, among other Things a Duty of One Penny Halfpenny the Foot Square, Superficial Measure, is imposed on the Importation of Mahogany into the Kingdom of *Great Britain*, and a Drawback of the Whole of the said Duty is allowed on the Exportation thereof from the said Kingdom: And whereas Difficulties have arisen in respect to the ascertaining the Duty so imposed; and it is therefore expedient, as well for the Benefit of the Revenue, as the Accommodation of the Merchant, that the Duty on Mahogany should in future be charged, and the Drawback allowed, on the Weight, instead of the Superficial Measure thereof: Be it 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 passing of this Act, instead and in lieu of the Duty imposed on the Importation, and

Preamble. 35 *Geo.* III. Cap. 20, recited;

and instead of the Duty and Drawback

thereby granted and allowed on Mahogany, the following to take Place.

and the Drawback allowed on the Exportation of Mahogany by the said recited Act, the Duty and Drawback shall be respectively as follows; *(videlicet)*,

	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Mahogany of the Growth of any of the *Bahama* Islands, and imported directly from thence, the Ton containing Twenty hundred Weight – – – – –	1	10	-	1	10	-
Mahogany of the Growth of the *British* Limits within the Province of *Yucatan* in the *Bay of Honduras*, and imported directly from the said Bay, the Ton containing Twenty hundred Weight – – – – –	1	10	-	1	10	-
Mahogany not imported directly from any of the *Bahama* Islands, or not imported directly from the *Bay of Honduras*, or any Mahogany being of the Growth of any other Country or Place, the Ton containing Twenty hundred Weight – – –	3	-	-	3	-	-

Duty and Drawback of Mahogany imported and not delivered to be according to this Act.

II. And be it further enacted by the Authority aforesaid, That in case any Mahogany has been imported since the passing of the said recited Act, and such Mahogany has not been delivered by the Officers of the Customs on Payment of the Duty thereby imposed, the same shall be charged with the Duty, and shall on Exportation be allowed the Drawback according to this Act.

Duties and Drawbacks to be levied and allowed as by the recited Act.

III. And be it further enacted by the Authority aforesaid, That the several Duties and Drawbacks by this Act respectively imposed and allowed, shall be raised, levied, collected, paid, recovered, allowed, appropriated, and applied, in like Manner, and under such and the same Rules, Regulations, Restrictions, Penalties, and Forfeitures, as the Duties on the Importation, and the Drawbacks on the Exportation of the several Articles contained in the Schedule referred to in the said recited Act, are respectively now raised, levied, collected, paid, recovered, allowed, appropriated, and applied, by virtue and in pursuance of the said recited Act.

FINIS.