ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

C A P. XIV.

An Act for granting additional Duties on Salt in *Great Britain*. [18th *March* 1805.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's publick Expences, and making a permanent Addition to the publick Revenue, have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral additional Rates and Duties of Exciſe herein-after mentioned; and do therefore moſt humbly beſeech Your Majeſty that it may be enacted; and 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 there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral Rates and Duties of Exciſe herein-after reſpectively mentioned; (that is to ſay),

For and upon every Buſhel of Salt, which, on or after the Twenty-ſecond Day of *February* One thouſand eight hundred and five, ſhall have been or ſhall be imported from beyond the Seas into *Great Britain*, (not being *Iriſh* Salt imported directly from *Ireland*), an additional Duty of Six Shillings and Eight-pence; Additional Duties on Salt.

L l For

For and upon every Buſhel of *Iriſh* Salt or *Iriſh* Rock Salt, or *Iriſh* Glauber or *Iriſh Epſom* Salt, which, on or after the Twenty-ſecond Day of *February* One thouſand eight hundred and five, ſhall have been or ſhall be imported into *Great Britain*, an additional Duty of Five Shillings:

For and upon every Buſhel of Salt or Rock Salt that ſhall be or that ſhall have been made at any Salt Work, or raiſed or taken out of any Salt Mine or Salt Pit in *England*, and which, on or after the Twenty-ſecond Day of *February* One thouſand eight hundred and five, ſhall have been or ſhall be weighed, taken, or delivered for Home Conſumption, an additional Duty of Five Shillings:

For and upon every Buſhel of Salt or Rock Salt that ſhall be or that ſhall have been made at any Salt Work, or raiſed or taken out of any Salt Mine or Salt Pit in *Scotland*, and which, on or after the Twenty-ſecond Day of *February* One thouſand eight hundred and five, ſhall have been or ſhall be weighed, taken, or delivered for Home Conſumption, an additional Duty of Two Shillings:

For and upon every Buſhel of all Salt known or called by the Name of *Glauber Salt* or *Epſom Salt*, which, on or after the Twenty-ſecond Day of *February* One thouſand eight hundred and five, ſhall have been or ſhall be made or produced in *Great Britain*, an additional Duty of Five Shillings:

For and upon every Ton of Mineral Alkali or Flux for Glaſs, which, on or after the Twenty-ſecond Day of *February* One thouſand eight hundred and five, ſhall have been or ſhall be made in *Great Britain*, an additional Duty of Ten Shillings.

Drawbacks on Salt.

II. And be it further enacted, That the following Drawbacks ſhall be allowed and paid in reſpect of the Duties by this Act granted; (that is to ſay),

For and upon every Buſhel of Salt made in *England*, (Rock Salt excepted), for which all the Duties by this Act granted ſhall have been paid, or ſecured to be paid, and which ſhall be duly exported from thence to Parts beyond the Seas, a Drawback of Five Shillings:

For every Buſhel of Salt called or known by the Name of *Glauber Salt* or *Epſom Salt* made or produced in *Great Britain*, for which all the Duties by this Act granted ſhall have been paid or ſecured to be paid, and which ſhall be duly exported from thence to Parts beyond the Seas, a Drawback of Five Shillings:

For and upon every Buſhel of Salt made in *Scotland*, (Rock Salt excepted), for which all the Duties by this Act granted thereon ſhall have been paid or ſecured to be paid, and which ſhall be duly exported from thence to Parts beyond the Seas, a Drawback of Two Shillings.

Duties and Drawbacks to be in Addition to all former ones, and to apply proportionally to greater or leſs Quantities than ſpecifick Quantities.

III. And be it further enacted, That the ſeveral Rates, Duties, and Drawbacks, ſhall reſpectively be raiſed and allowed in Addition to all former Rates, Duties, and Drawbacks; and in all Caſes where Duties are granted or Drawbacks allowed by this Act on any ſpecific Quantity of Salt, the ſame ſhall in every Caſe be underſtood and deemed and taken to apply in the ſame Proportion, and after the ſame Rate, to any greater or leſs Quantity than ſuch ſpecifick Quantity.

What Weight ſhall be deemed a Buſhel.

IV. And be it further enacted, That Sixty-five Pounds Weight Avoirdupois of Rock Salt ſhall be deemed and taken to be a Buſhel of Rock Salt, and that of every other Kind or Species of Salt, (not being Rock Salt), Fifty-ſix Pounds Weight Avoirdupois ſhall be deemed and taken to be a Buſhel.

V. And

V. And be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with any Duty by this Act imposed, any Foreign or *British* Salt delivered or received for the sole Purpose of being used or employed in curing or preserving Fish, provided such Salt be imported, delivered, and received under, subject, and according to the several Rules, Regulations, Restrictions, and Provisions under which Foreign or *British* Salt is delivered and received free of Duty, for the Purpose of curing or preserving Fish; any Thing contained in this Act to the contrary notwithstanding.

Duty not to extend to Salt for preserving Fish, if the necessary Rules are observed.

VI. And be it further enacted, That the several Duties by this Act granted shall be paid by such Persons, and in such Manner, and at such Times, and under and subject to such Rules, Regulations, and Provisions, as are contained in the several Acts of Parliament now in force relating to Duties on Salt.

Duties to be paid as required by the Acts relating to Duties on Salt.

VII. And be it further enacted, That such of the Duties by this Act granted 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 under the Management of the Commissioners of Excise in *England* and *Scotland* respectively.

VIII. And whereas Contracts and Agreements may have been made before the Twenty-second Day of *February* One thousand eight hundred and five, by Makers of or Dealers in Salt, for Salt to be delivered after the said Twenty-second Day of *February* One thousand eight hundred and five; be it therefore enacted, That such Makers of or Dealers in Salt respectively delivering such Salt after the said Twenty-second Day of *February* One thousand eight hundred and five, in pursuance of any such Contracts or Agreements, shall be allowed to add so much Money as will be equivalent to the Duties by this Act granted in respect of such Salt to the Price thereof, and shall be entitled by virtue of this Act to be paid for the same accordingly.

On Contracts made before *Feb.* 22, 1805, for Salt delivered afterwards, the additional Duty may be added to the Price.

IX. And whereas great Frauds are committed by the smuggling of Salt from *Ireland* into *Great Britain*; for remedy whereof be it further enacted, That no Salt shall be imported from *Ireland* into *Great Britain* in any Ship or Vessel of less Burthen than One hundred Tons, on Pain of Forfeiture of all such Salt, and of such Ship or Vessel, together with all her Guns, Furniture, Ammunition, Tackel, and Apparel, which may and shall be seized by any Officer or Officers of the Customs or Excise.

No Salt shall be imported from *Ireland* into *Great Britain* in Vessels of less Burthen than 100 Tons, on Penalty of Forfeiture, with the Vessel, *etc.*

X. And be it further enacted, That before any Salt shall be shipped from any Port or Place in *Ireland*, either to be carried Coastwise or for Exportation to *Great Britain* or any other Country, or for the Use of the Fisheries, or as Stores for the Use of the Mariners, or for any other Purpose or on any other Account whatsoever, the Master or other Person having the Charge or Command of the Ship or Vessel in or on board of which any such Salt is intended to be shipped, shall give Notice in Writing to the proper Officer of His Majesty's Customs of the Port or Place in *Ireland* at which any such Salt is or may be intended to be shipped, at least Twelve Hours be-

Regulations for shipping Salt in *Ireland* to be carried coastwise, exported, for the Use of the Fisheries, or as Stores, &c.

fore the Shipping thereof, and shall specify in every such Notice the Name of the Ship or Vessel, and also of the Owner and Master thereof respectively, and the exact Quantity of Salt intended to be shipped, put, taken, or laden on board, and the Port or Place to or for which such Salt is intended to be carried or exported, or the particular Use or Purpose, (if not intended as Merchandize), to which the same is intended to be applied; and such Master or other Person having the Charge or Command of such Ship or Vessel, together with at least One other Person, shall give good and sufficient Security by Bond in the Penalty of Twenty Shillings for every Bushel of Salt shipped, put, taken, or laden on board, (which Security shall be first approved of by the Commissioners of His Majesty's Customs in *Ireland*, or such other Person or Persons as they shall appoint or employ for that Purpose; and which Bond or Security any Person or Persons so appointed or employed, is hereby authorized and empowered to take in His Majesty's Name), that the said Salt, and every Part thereof, if to be carried Coastwise, or if intended for Exportation as Merchandize, shall (the Danger of the Seas and Enemies excepted) be duly landed at the Port or Place specified in such Notice as aforesaid, and if not shipped as Merchandize, that it shall be duly applied to and for the Purposes expressed in such Notice; and that if shipped for Exportation to any Port or Place in *Great Britain*, the Duties chargeable on the Importation of such Salt into *Great Britain*, shall be duly and truly paid at such Port or Place respectively.

Officers of the Customs shall furnish Masters of Vessels shipping Salt in *Ireland* with certain Certificates, and shall transmit Duplicates to the Officer of the Port, *etc.*

XI. And be it further enacted, That the proper Officer of His Majesty's Customs shall furnish the Master or other Person having Charge of any Ship or Vessel in or on board of which any Salt shall be shipped in *Ireland*, with a Certificate specifying the Name of the Master and Owner of such Ship, the Quantity of Salt shipped, put, taken, or laden on board, the Name of the Port or Place to which the same is intended to be exported, or (if not intended as Merchandize) the particular Purpose for which the same was shipped or laden on board, the Day when and Place where shipped, and the Date of the Bond or Security entered into; and such Officer shall also, within Three Days after the sailing of any Ship or Vessel with Salt on board, transmit by the Post to the proper Officer of the Port in *Ireland*, or to the Commissioners of Excise in *England* or *Scotland*, as the Case may require, an exact Duplicate of such Certificate as aforesaid; and if any Person shall carry or put on board any Ship or Vessel in any Port, Harbour, Creek, or other Place in *Ireland*, any Salt, exceeding in the whole Quantity the Proportion of Two Pounds Weight for each Seaman, or other Person employed in such Ship, without giving such Notice, and entering into such Bond or Security as aforesaid, every Person so offending shall forfeit One hundred Pounds, together with all the Salt so shipped or put on board contrary to the true Intent and Meaning of this Act, which Salt shall and may be seized by any Officer or Officers of Customs or Excise.

Penalty for putting on board any Vessel in *Ireland*, more than a certain Quantity of Salt for Seamen, without due Notice, and entering into Bond.

Penalty on Officers of the Customs for Neglect of Duty.

XII. And be it further enacted, That if any Officer of the Customs whose Duty it may be to receive the Notices, or to take the Bond or Security, or to furnish or give the Certificate, or transmit the Duplicate thereof by this Act required for or in respect of Salt shipped, put, taken, or laden, on board any Ship or Vessel in *Ireland*, shall connive at any Fraud or Evasion of the Rules, Regulations, or Directions by this Act provided,

provided, or ſhall knowingly or wilfully neglect or omit his Duty, or any Part thereof, as by this Act is required, every ſuch Officer ſhall forfeit Five hundred Pounds, and be rendered incapable of ever after ſerving His Majeſty in any Capacity whatſoever.

Penalty on Maſters of Veſſels with Salt ſhipped in *Ireland*, and exceeding the Quantity allowed for Seamen, not producing the neceſſary Certificate; or having other Salt, or a greater or leſs Quantity, and not proving that the Quantity has been leſſened by the Enemy, *etc.*

XIII. And be it further enacted, That if the Maſter, or other Perſon having the Charge or Command of any Ship or Veſſel with Salt ſhipped, put, taken, or laden, on board at any Port or Place in *Ireland*, and exceeding in the whole Quantity the Proportion of Two Pounds Weight for each Seaman or Marine, ſhall not produce to any Officer or Officers of the Cuſtoms or Exciſe, the Certificate required by this Act, or ſhall have other Salt, or a greater or leſs Quantity of Salt than ſhall be mentioned or deſcribed in ſuch Certificate, and ſhall not prove that the Quantity ſhall have been leſſened or diminiſhed by any Enemy, or by Streſs of Weather, or Storms at Sea, then and in every ſuch Caſe the Salt on board ſuch Ship or Veſſel, together with the Ship or Veſſel having the ſame on board, together with her Guns, Furniture, Ammunition, Tackle, and Apparel, ſhall be forfeited, and may and ſhall be ſeized by any Officer or Officers of the Cuſtoms or Exciſe: Provided always, that nothing in this Act ſhall extend, or be deemed or conſtrued to extend, to make ſubject to Forfeiture any Salt, or any Ship or Veſſel having Salt on board, if ſuch Ship or Veſſel ſhall be regularly and uſually fitted out from *Ireland* to be employed in fiſhing, and ſhall (Wind and Weather permitting) be proceeding on her Voyage, in a direct Courſe, to the Part where ſuch Ship or Veſſel ſhall be deſtined for catching Fiſh, and ſhall not be at Anchor, or hovering near the Coaſt of *Great Britain*, and ſhall not have in or on board the ſame more Salt than ſhall be neceſſary for ſalting and preſerving ſuch Quantity of Fiſh as may be reaſonably expected to be thereafter taken by the Crew of ſuch Ship or Veſſel, on or during the particular Trip or Voyage in which ſuch Ship or Veſſel ſhall be then engaged or employed.

Act not to extend to Veſſels regularly fitted out from *Ireland* to be employed in fiſhing, if proceeding in a direct Courſe, *etc.*

No Rock Salt ſhall be refined in *Great Britain* beyond a certain Diſtance from the Pit.

XIV. And be it further enacted, That no Rock Salt ſhall be refined, or made into White Salt, at any Place in *Great Britain* exceeding the Diſtance of Ten Miles from the Salt Mine or Salt Pit, from which the Rock Salt intended to be refined ſhall be raiſed or taken, ſave and except at ſuch Works as ſhall have been duly entered for refining Rock Salt, and making the ſame into White Salt, within One Year previous to the paſſing of this Act, any Thing in any Act or Acts of Parliament to the contrary in any wiſe notwithſtanding.

Duties and Drawbacks ſhall be levied and allowed as former Duties *etc.*

XV. And be it further enacted, That the ſeveral Duties by this Act granted, and the Drawbacks by this Act allowed, ſhall and may be reſpectively raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed, in ſuch and the like Manner, and in or by any or either of the general Means, Ways, or Methods by which the former Duties and Drawbacks of Exciſe upon Goods, Merchandize, or Commodities of the ſame Sort or Kind reſpectively, or by any or either of the ſpecial Means, Ways, or Methods reſpectively by which the former Duties and Drawbacks of Exciſe reſpectively upon Goods, Merchandize, or Commodities of the ſame Sort or Kind reſpectively, were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed, and the Goods, Merchandize, or Commodities ſo by this Act made ſubject to the Payment of or chargeable with Duties of Exciſe,

or on which Drawbacks respectively are by this Act allowed, shall be and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which Goods, Wares, Merchandize, or Commodities in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, and Forfeitures, respectively, to which the like Wares, Merchandize, and Commodities, respectively, were subject and liable by any Act or Acts of Parliament in force immediately before the passing of this Act, respecting the Duties of Excise; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatsoever, for any Offence whatever committed against or in breach of any Act or Acts of Parliament in force immediately before the passing of this Act, made for securing the Revenue of Excise, 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, in relation to the several Duties and Drawbacks hereby charged and allowed; and the Goods, Merchandize, or Commodities, whereon the same are charged or allowed, and the Ships or Vessels having the same on board in as full and ample a Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Duties to be paid into the Exchequer and carried to the Consolidated Fund of *Great Britain*.

XVI. And be it further enacted, That all the Monies arising by 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 the said Money so paid into the said Receipt of Exchequer as aforesaid, shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

Account of the additional Duties for Ten Years to be laid before Parliament, *etc.*

XVII. Provided always, and be it enacted, That the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the Lord High Treasurer for the Time being, shall, for the Period of Ten Years from the Commencement of this Act, cause a separate and distinct Account of the additional Duties granted by this Act to be prepared and annually laid before Parliament, pursuant to an Act passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An Act for directing certain publick Accounts to be laid annually before Parliament, and for discontinuing certain other Forms of Account now in use*; and the Monies arising from the said additional Duties shall be deemed a permanent Increase to the publick Revenue of *Great Britain* for the Purpose of defraying any increased Charges occasioned by any Loan made or Stock created by Authority of any Act of Parliament passed or to be passed in the present Session of Parliament.

Act may be altered or repealed this Session.

XVIII. And be it further enacted, That this Act may be altered, varied, or repealed by any Act or Acts to be made in this present Session of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1805.