

ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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CAP. XIX.

An Act for granting to Her Majesty an additional Duty of Customs on Timber. [3d *July* 1840.]

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 public Expences, and making an Addition to the public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen'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 Twenty-fifth Day of *June* One thousand eight hundred and forty the additional Duty or Charge of Five Pounds *per Centum* upon the Produce and Amount of all the Duties of Customs on Timber, Wood, and Wood Goods, imposed on all Descriptions of Timber, Wood, and Wood Goods by an Act of the present Session of Parliament, shall cease and determine, and that in lieu thereof there shall be charged, raised, levied, collected, and paid an additional Duty of Customs, not exceeding the following Amounts, on the Timber, Wood, and Wood Goods herein-after specified; (that is to say,)

After 25th June the additional Duty of 5 per Cent. on the Amount of Duties on Timber imposed by 3 Vict. c. 17. to cease, and the Amounts following to be levied.

	£	s.	d.
On all Timber, Wood, or Wood Goods, which under any Law now in force are made chargeable with their respective Duties by the Load containing 50 Cubic Feet - - - - - - the Load	0	1	6
Battens imported into Great Britain; viz.—			
—— 6 Feet in Length and not exceeding 16 Feet in Length, not above 7 Inches in Width, and not above 2¾ Inches in Thickness - the 120	0	7	6
—— exceeding 16 Feet in Length and not exceeding 21 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness - - - - - - the 120	0	9	0
—— exceeding 21 Feet in Length and not exceeding 45 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness - - - - - the 120	1	1	0
—— exceeding 45 Feet in Length, or above 2¾ Inches in Thickness (not being Timber 8 Inches Square), the Load containing 50 Cubic Feet - - - - - - -	0	1	6
Battens of the Growth and Produce of any British Possession in America, and imported directly from thence into Great Britain; viz.—			
—— 6 Feet in Length and not exceeding 16 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness the 120	0	7	6
—— exceeding 16 Feet in Length and not exceeding 21 Feet in Length, and not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness - - - - - - the 120	0	9	0
—— exceeding 21 Feet in Length, not above 7 Inches in Width, or if exceeding 2¾ Inches in Thickness - - - the 120	0	12	0
Battens imported into Ireland; viz.—			
—— 8 Feet in Length and not exceeding 12 Feet in Length, not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness the 120	0	6	0
—— exceeding 12 Feet in Length and not exceeding 14 Feet in Length, not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness - - - - - - the 120	0	7	6
——exceeding 14 Feet in Length and not exceeding 16 Feet in Length, not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness - - - - - the 120	0	9	0
—— exceeding 16 Feet in Length and not exceeding 18 Feet in Length, not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness - - - - - the 120	0	9	0
—— exceeding 18 Feet in Length and not exceeding 20 Feet in Length, not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness - - - - - the 120	0	10	6
—— exceeding 20 Feet in Length and not exceeding 45 Feet in Length, and not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness - - - - - - the 120	1	5	6
—— exceeding 45 Feet in Length, or above 3¼ Inches in Thickness (not being Timber 8 Inches Square), the Load containing 50 Cubic Feet - - - - - - -	0	1	6
—— of all Sorts, exceeding 8 Feet in Length, of the Growth and Produce of any British Possession in America, and imported directly from thence into Ireland - - - - the 120	0	6	0
Batten Ends imported into Great Britain; viz.—			
—— under 6 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness - - the 120	0	1	6
—— under 6 Feet in Length, not above 7 Inches in Width, and exceeding 2¾ Inches in Thickness - - - the 120	0	3	0
Batten Ends of the Growth and Produce of any British Possession in America, and imported directly from thence into Great Britain; viz.—			
—— under 6 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness - - - the 120	0	1	6
—— under 6 Feet in Length, not above 7 Inches in Width, and exceeding 2¾ Inches in Thickness - - the 120	0	3	0

	£	s.	d.
Batten Ends imported into Ireland; viz.—			
——— —— under 8 Feet in Length, not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickness - - - the 120	0	4	6
——— —— under 8 Feet in Length, if exceeding 3¼ Inches in Thickness the 120	0	6	0
——— —— of all Sorts under 8 Feet in Length, of the Growth and Produce of any British Possession in America, and imported directly from thence into Ireland - - - the 120	0	4	6
Deals imported into Great Britain; viz.—			
—— above 7 Inches in Width, being 6 Feet in Length and not above 16 Feet in Length, and not exceeding 3¼ Inches in Thickness the 120	0	10	6
—— above 7 Inches in Width, above 16 Feet in Length and not above 21 Feet in Length, and not exceeding 3¼ Inches in Thickness - the 120	0	15	0
—— above 7 Inches in Width, above 21 Feet in Length and not above 45 Feet in Length, and not above 3¼ Inches in Thickness the 120	1	11	6
—— above 45 Feet in Length, or above 3¼ Inches in Thickness (not being Timber 8 Inches Square or upwards), the Load containing 50 Cubic Feet - - - - - - - - -	0	1	6
Deals of the Growth and Produce of any British Possession in America, and imported directly from thence into Great Britain; viz.—			
—— above 7 Inches in Width, being 6 Feet in Length and not exceeding 16 Feet in Length, and not exceeding 3¼ Inches in Thickness, the 120	0	10	6
—— above 7 Inches in Width, above 16 Feet in Length and not above 21 Feet in Length, and not exceeding 3¼ Inches in Thickness, the 120	0	15	0
—— above 7 Inches in Width, being 6 Feet in Length and not above 21 Feet in Length, and exceeding 3¼ Inches in Thickness - - the 120	0	16	6
—— above 7 Inches in Width, exceeding 21 Feet in Length, and not exceeding 4 Inches in Thickness - - - the 120	1	1	0
—— above 7 Inches in Width, exceeding 21 Feet in Length, and exceeding 4 Inches in Thickness (not being Timber 8 Inches Square or upwards) the 120	1	7	0
Deals imported into Ireland; viz.—			
—— above 7 Inches in Width and not exceeding 12 Inches in Width, and not exceeding 3¼ Inches in Thickness; viz.—			
—— 8 Feet in Length and not exceeding 12 Feet in Length - the 120	0	10	6
—— exceeding 12 Feet in Length and not exceeding 14 Feet in Length, the 120	0	13	6
—— exceeding 14 Feet in Length and not exceeding 16 Feet in Length, the 120	0	15	0
—— exceeding 16 Feet in Length and not exceeding 18 Feet in Length, the 120	0	16	6
—— exceeding 18 Feet in Length and not exceeding 20 Feet in Length, the 120	0	19	6
—— above 7 Inches in Width and not exceeding 12 Inches in Width, and exceeding 3¼ Inches in Thickness; viz.—			
—— 8 Feet in Length and not exceeding 20 Feet in Length - the 120	1	2	6
—— above 7 Inches in Width and not exceeding 12 Inches in Width, and not exceeding 4 Inches in Thickness, and exceeding 20 Feet in Length, the 120	1	4	0
—— above 7 Inches in Width and not exceeding 12 Inches in Width, and exceeding 4 Inches in Thickness, and exceeding 20 Feet in Length, the 120	2	8	0
—— of all Sorts, exceeding 8 Feet in Length, of the Growth and Produce of any British Possessions in America, and imported directly from thence into Ireland - - - - - the 120	0	10	6
Deal Ends imported into Great Britain; viz.—			
——— above 7 Inches in Width, being under 6 Feet in Length, and not exceeding 3¼ Inches in Thickness - - - the 120	0	3	0
——— above 7 Inches in Width, being under 8 Feet in Length, and exceeding 3¼ Inches in Thickness - - - the 120	0	4	6

	£	s.	d.
Deal Ends of the Growth and Produce of any British Possession in America, and imported directly from thence into Great Britain; viz.—			
——— above 7 Inches in Width, being under 6 Feet in Length, and not exceeding 3¼ Inches in Thickness - - - - the 120	0	3	0
——— above 7 Inches in Width, being under 6 Feet long, and exceeding 3¼ Inches in Thickness - - - - - the 120	0	4	6
Deal Ends imported into Ireland; viz.—			
——— above 7 Inches in Width and not exceeding 12 Inches Width, and under 8 Feet in Length; viz.—			
——— not exceeding 3¼ Inches in Thickness - - - the 120	0	7	6
——— exceeding 3¼ Inches in Thickness - - - the 120	0	9	0
——— of all Sorts under 8 Feet in Length, of the Growth and Produce of any British Possession in America, and imported directly from thence into Ireland - - - - the 120	0	7	6

Duties to be under the Management of the Commissioners of Customs, &c.

II. And be it enacted, That the Duties by this Act imposed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, and paid, and recovered and applied or appropriated, under the Provisions of an Act passed in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for the general Regulation of the Customs.*

Providing for Contracts made before the Imposition of additional Duties.

III. And whereas Contracts may have been made before the Fifth Day of *June* One thousand eight hundred and forty, for Goods on which the additional Duties of Customs hereby imposed will attach to be delivered on or after that Day; be it therefore enacted, That all and every Person and Persons who shall or may, on or before the said Fifth Day of *June* One thousand eight hundred and forty, have made or entered into any such Contracts or Agreements, shall and they are hereby respectively authorized and empowered, in the Case of any such Contracts or Agreements, to add so much Money as will be equivalent to the said additional Duties respectively to the Price of such Goods, and shall be entitled by virtue of this Act to be paid for the same accordingly.

Commencement of Act.

IV. And be it enacted, That this Act shall commence and be in force from and after the Twenty-fifth Day of *June* One thousand eight hundred and forty.

Act may be amended this Session.

V. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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