ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

CAP. XLIII.

An Act for granting to His Majesty additional Duties on Salt.

[10th *May* 1798.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of *Great Britain* 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 new and additional Rates and Duties on Salt herein respectively 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, for and upon all Salt, over and above the Rates and Duties now due and payable thereon, by any Act or Acts of Parliament now in Force, the several additional Rates and Duties following; that is to say,

Preamble.

The following additional Duties on Salt to be paid.

For every Bushel of Salt, not being the Product or Manufacture of *Great Britain*, which shall have been imported into *Great Britain* after the Thirtieth Day of *April* One thousand seven hundred and ninety-eight, or which shall be imported, there shall be charged the Sum of Ten Shillings, and after that Rate for any greater or less Quantity:

For every Bushel of Foreign Salt imported into *Great Britain*, after *April* 30, 1798, 10*s*.

For every Bushel of Salt not being of the Product or Manufacture of *Great Britain*, which shall have been imported into *Great Britain*, and which, after the Thirtieth Day of *April* One thousand seven hundred and ninety-eight, shall have been or shall be found in any Ship or Vessel, in which the same shall have been imported, or in any Lighter or other Vessel, after the unshipping and before the landing thereof, or upon any Quay or Wharf upon the First Landing thereof, or which, after the said Thirtieth Day of *April* One thousand seven hundred and ninety-eight, shall have been or shall be in any Cellar or Warehouse, in which the same shall have been put, subject and according to the Rules, Regulations, Restrictions, and Provisions, contained and provided by any Act or Acts of Parliament, concerning the cellaring or warehousing of Foreign or imported Salt, and which shall not have been charged with the additional Duty hereby granted, there shall be charged the Sum of Ten Shillings, and after the same Rate for any greater or less Quantity:

For every Bushel of Salt and Rock Salt, which, from and after the Thirtieth Day of *April* One thousand seven hundred and ninety-eight, shall have been or be made at any Salt Work, or taken out of any Salt Pit or Pits in *Great Britain*, there shall be charged the Sum of Five Shillings, and after that Rate for any greater or less Quantity:

For every Bushel of Salt and Rock Salt which shall have been made at any Salt Work, or taken out of any Salt Pit or Pits in *Great Britain*, and which, from and after the Thirtieth Day of *April* One thousand seven hundred and ninety-eight, shall have been or shall be sold, delivered, or sent out of or from any Cellar, Warehouse, Storehouse, or other Place, belonging to or occupied by the Proprietor or Proprietors, or Occupier or Occupiers of any Salt Work, or Salt Pit or Pits, or which, from and after the said Thirtieth Day of *April* One thousand seven hundred and ninety-eight, shall have been or shall be sold, delivered, or sent out of or from any Cellar, Warehouse, Storehouse, or other Place, in which the same shall have been put before the Duty now payable thereon shall have been paid, and which shall not have been charged with the additional Duty by this Act granted, there shall be charged the Sum of Five Shillings, and after the same Rate for any greater or less Quantity:

For every Bushel of Salt and Rock Salt, which, from and after the Thirtieth Day of *April* One thousand seven hundred and ninety-eight, shall have been or shall be imported from *Scotland* into *England*, accompanied with a Certificate from the proper Officer that it hath paid the Duty now payable on Salt imported from *Scotland* to *England*, and which shall not have been charged with the additional Duty hereby granted, there shall be charged the Sum of Five Shillings, and after the same Rate for any greater or less Quantity:

And that a Drawback of the additional Duty be allowed upon the Exportation of all Salt made in *Great Britain*.

Which said several and respective additional Rates and Duties herein-before granted, and Drawbacks hereby allowed, shall and may from Time to Time be charged, raised, received, levied, collected, recovered, secured, and paid unto His Majesty, His Heirs and Successors, by such Ways and Means, and under such Management, and subject to such Penalties and Forfeitures, and with such Power of adjudging and mitigating Penalties and Forfeitures, and subject to such Allowances, Repayments, Rules, Regulations, and Directions, in all Respects, (not otherwise directed by this Act), as the present

For every Bushel of such imported Salt found in any Vessel, or warehoused after *April* 30, 1798, not charged with the additional Duty, 10*s.*

For every Bushel of Salt and Rock Salt made, or taken out of any Pit in *Great Britain*, after *April* 30, 1798, 5*s.*; and for every Bushel of such Salt sent out of any Warehouse after that Day, and not charged with the additional Duty, 5*s.*;

and for every Bushel imported from *Scotland* into *England*, that has paid the Duty now payable on such Importation, 5*s.*

The additional Duty to be allowed on Exportation.

Duties and Drawbacks to be paid and allowed as the present Duties.

present Duties on Salt are or can, by any Law or Statute now in Force, be charged, raised, received, levied, collected, recovered, secured, and paid, as fully and effectually, to all Intents and Purposes, as if all and every the several and respective Powers, Authorities, Methods, Penalties, Forfeitures, Fines, Powers of Recovery, and Mitigation of Penalties, Forfeitures, and Fines, Allowances, Repayments, Rules, Regulations, Directions, Clauses, Matters, and Things, were particularly repeated and again enacted in the Body of this present Act.

Duties to be under the Management of the Commissioners of Excise on Salt.

II. 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 His Majesty's Duties of Excise upon Salt 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 upon Salt in *Scotland* for the Time being.

The additional Duty to be added on Contracts, made before *April* 30, 1798, for Salt to be delivered after that Day.

III. And whereas Contracts or Agreements may have been made before the said Thirtieth Day of *April* One thousand seven hundred and ninety-eight, by Importers and Dealers in Foreign Salt, and by Makers of or Dealers in Salt, in *Great Britain*, for such Salt repectively to be delivered after the said Thirtieth Day of *April* One thousand seven hundred and ninety-eight; be it therefore enacted, That such Importers or Dealers, and such Makers or Dealers respectively delivering such Salt after the said Thirtieth Day of *April* One thousand seven hundred and ninety-eight, in pursuance of such Contracts, shall be allowed to add so much Money as will be equivalent to the Duties, by this Act imposed and paid for or in respect of such Salt respectively, to the Price thereof, and shall be entitled by virtue of this Act to be paid for the same.

Duties to be paid into the Exchequer.

IV. 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 Monies so paid into the said Receipt of Exchequer as aforesaid, shall be carried to and made Part of the Consolidated Fund.

Application of Duties.

V. Provided always, and be it further enacted, That all the Monies arising or to arise by the said additional Rates and Duties, or any of them, shall be deemed an Addition made to the Revenue for the Purpose of defraying the increased Charge occasioned by such Part of any Loan made, or Stock created or to be created by virtue of any Act or Acts passed or to be passed in this Session of Parliament, as shall not exceed the Sum of Seven Millions; and that the said Monies shall, during the Space of Ten Years next ensuing, be paid into the said Receipt of His Majesty's Exchequer at *Westminster*, distinctly and apart from all other Branches of the Publick Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt, during the said Period of Ten Years, a Book or Books, in which all the Monies arising from the said Rates and Duties, and paid into the said Receipt, shall, together with the Monies arising from any other Rates and Duties granted in this Session of Parliament for the Purpose of defraying such Part of such increased Charge as aforesaid, be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever.

VI. Pro-

Act may be altered or repealed this Seſſion.

VI. Provided always, and be it further enacted, That this Act, or any Part thereof, or the Duties hereby granted, or any Part thereof, may be altered, varied, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

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