ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. LI.

An Act for granting to His Majesty certain Duties of Customs, on Slate, Stone, and Marble.

[9th *May* 1794.]

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 such permanent Addition to the Publick Revenue, as shall be adequate to the increased Charge occasioned by any Loan to be raised, or Stock to be created, by virtue of any Act or Acts for that Purpose, passed or to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty, the several Custom Duties herein mentioned; and do 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, from and after the Fifth Day of *July* One thousand Preamble.

From *July* 5, 1794, the following Duties to be paid: For *British* Slate and Stone brought Coaſtwiſe 20 *l. per Cent.* of the Value.

thouſand ſeven hundred and ninety-four, there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the Duties of Cuſtoms herein mentioned; that is to ſay: On all Slate and Stone of the Production of *Great Britain*, (except as herein-after is provided), which ſhall be brought Coaſtwiſe by Sea, from any Port or Place within the Kingdom of *Great Britain*, to any other Port, or to any Place within the Limits of any other Port within the ſaid Kingdom, a Duty of Twenty Pounds for every One hundred Pounds, of the true and real Value thereof; which Duty ſhall be paid by the Proprietor or Proprietors, or Conſignee or Conſignees, in ready Money, to the Collector of His Majeſty's Cuſtoms at the Port or Place where ſuch Goods ſhall be intended to be landed, and before the ſame, or any Part thereof, ſhall be unſhipped.

Preſent Duties on Slate and Stone of *Guernſey*, &c. to ceaſe, and 20 *l. per Cent.* of the Value to be paid on its Importation into *Great Britain*.

II. And be it further enacted by the Authority aforeſaid, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-four, the Duties of Cuſtoms now payable on Slate and Stone, (being of the Production of the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, and *Man*, or either of them), ſhall ceaſe, determine, and be no longer paid or payable, and that inſtead and in lieu thereof, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, on all Slate and Stone, of the Production of the ſaid Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or either of them, which ſhall be imported or brought into the Kingdom of *Great Britain*, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-four, a Duty of Cuſtoms of Twenty Pounds for every One Hundred Pounds of the true and real Value thereof; which Duty ſhall be paid in ready Money to the Collector of His Majeſty's Cuſtoms, at the Port where the ſame ſhall be ſo imported, although ſuch Slate or Stone may be accompanied with a Certificate or other Document, aſcertaining that ſuch Goods are of the Production of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man* reſpectively; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

Value to be aſcertained according to 27 *Geo.* III, Cap. 13.

III. And be it further enacted by the Authority aforeſaid, That the Value of Slate or Stone according to which the Duties by this Act impoſed are to be raiſed, levied, collected, and paid, ſhall be aſcertained according to the true and real Value and Price thereof, on Shipboard, at the Port and Place where the ſame ſhall be brought for the Purpoſe of being landed, by the Declaration of the Importer, Proprietor, or Conſignee, in ſuch Manner and Form, and under all or any or either of ſuch Rules, Regulations, and Reſtrictions, (ſo far as the ſame are applicable and can be put in Execution), as are directed to be obſerved in Caſes of Goods ſubject to Duty according to the Value thereof, by an Act, paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, and for applying the ſaid Duties, together with the other Duties compoſing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the European Dominions of the* French *King, into this Kingdom; and for applying certain unclaimed Monies remaining in the Exchequer, for the Payment of Annuities on Lives, to the Reduction of the National Debt*; and all the Powers and Authorities contained in the ſaid Act, ſo far as they relate to Goods ſubject to Duty according to the Value thereof, ſhall

be extended and applied to the Goods, for or in reſpect whereof a Duty is impoſed by this Act, as fully and effectually, to all Intents and Purpoſes whatever, as if the ſame were particularly repeated and re-enacted in the Body of this preſent Act.

Duties to be under the Management of the Commiſſioners of Cuſtoms.

IV. And be it further enacted by the Authority aforeſaid, That the ſaid Duties ſhall be under the Management of the Commiſſioners of His Majeſty's Cuſtoms in *England* and *Scotland* reſpectively, and the ſame ſhall be raiſed, levied, collected, paid, and recovered, in ſuch and the like Manner, and by ſuch and the like Ways, Means, Methods, Regulations, Penalties, and Forfeitures, (ſo far as the ſame are applicable and can be put in Execution), as any Duties of Cuſtoms on Goods imported, or on Goods brought Coaſtwiſe, may now by Law be raiſed, levied, collected, paid, and recovered, as fully and effectually, to all Intents and Purpoſes, as if the ſeveral Clauſes, Proviſions, Powers, and Authorities, relating thereto were particularly repeated and re-enacted in the Body of this preſent Act.

Slate or Stone unſhipped before Entry, &c. to be forfeited.

V. And be it further enacted by the Authority aforeſaid, That if any Slate or Stone, on which Duties are reſpectively impoſed by this Act, ſhall be unſhipped out of any Ship or Veſſel in which the ſame ſhall be brought into any Port of *Great Britain*, before a regular Entry ſhall be made thereof, and the Duties hereby impoſed ſhall be paid according to the Directions of this Act, or if the ſaid Goods ſhall be landed without the Preſence of the proper Officer of the Cuſtoms, the ſame ſhall be forfeited and loſt, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms, and One Moiety thereof, after Condemnation of the ſame, ſhall be to the Uſe of His Majeſty, His Heirs or Succeſſors, and the other Moiety to the Officer or Officers who ſhall ſue or proſecute for the ſame.

Certain Goods not chargeable with Duty, on certain Conditions.

VI. Provided always that nothing in this Act ſhall extend, or be conſtrued to extend, to charge with the Duties impoſed by this Act the following Goods being of the Production of *Great Britain*; *videlicet*, Any Marble, Lime, Stone, or Iron Stone whatever, or any Stone cut or manufactured into Mill Stones, Grind Stones, or Whet Stones, or either of them, or any Stone manufactured or converted into Poſts and Caps for Cornſtacks or Mowſteads, Troughs, Gate Poſts, or other Articles uſed for the Purpoſes of Huſbandry, or any Growan Stone, or Stone commonly called or known by the Name of *China Stone*, or any other Stone to be uſed in the Manufacture of Porcelain or of Pottery, provided the ſame ſhall be accompanied with the uſual Coaſt Diſpatches, as in caſe of Goods carried Coaſtwiſe free of Duty, and that the Proprietor or Proprietors, or Conſignee or Conſignees thereof, ſhall, previous to the ſame being unſhipped or landed from on board the Ship or Veſſel in which the ſame ſhall have been brought Coaſtwiſe, make, with the proper Officer of the Cuſtoms at the Port or Place where the ſame ſhall be brought Coaſtwiſe, a regular Entry of ſuch Goods, and ſhall make Oath thereon before the ſaid Officer, who is hereby authorized and required to adminiſter the ſame, that ſuch Goods are intended for the Purpoſes above-mentioned and no other; and if ſuch *China* Stone, or any other Stone, to be uſed in the Manufacture of Porcelain or of Pottery, ſhall afterwards be applied to other Uſes or Purpoſes, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Offi-

Penalty for applying Stone to be uſed for Porcelain, &c. to other Uſes.

cers of the Customs, and the Owner or Proprietor thereof shall forfeit for every Ton Weight thereof the Sum of Twenty Shillings, One Moiety of which shall be to the Use of the Person who shall give Information thereof, and the other Moiety to the Officer who shall sue for the same: Provided also that this Act shall not extend, or be construed to extend, to charge with the Duties imposed by this Act, any Slate of the Production of *Great Britain*, which shall be brought into any Port of this Kingdom for the sole Purpose of being exported from such Port to Parts beyond the Seas; provided the Proprietor or Proprietors, or Consignee or Consignees thereof, shall, previous to the same being unshipped or landed from on board the Ship or Vessel in which the same shall have been brought Coastwise, make, with the proper Officer of the Customs, at the Port or Place where the same shall be brought Coastwise, a regular Entry of such Goods, and shall make Oath thereon before the said Officer, who is hereby authorized and required to administer the same, that such Slate is really and *bona fide* intended to be so exported to Parts beyond the Seas; and if such Slate shall afterwards be used in this Kingdom, the Owner or Proprietor thereof, not having first paid the Duty for the same as imposed by this Act on Slate brought Coastwise, such Slate shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs, and the Owner or Proprietor thereof shall forfeit for every Ton Weight thereof the Sum of Twenty Shillings, One Moiety of which shall be to the Use of the Person who shall give Information thereof, and the other Moiety to the Officer who shall sue for the same; or any Slate, the Value of which (as it is on Shipboard at the Port or Place where the same shall be intended to be landed) shall not exceed the Sum of Twenty Shillings the Ton; or any Stone, the Value of which as aforesaid shall not exceed the Sum of Six Shillings the Ton: Provided nevertheless that the same shall be accompanied with the usual Coast Dispatches, as in case of Goods carried Coastwise free of Duty, and shall be regularly entered and landed.

British Slate brought into any Port to be exported, not chargeable with Duty, on certain Conditions.

Penalty for using such Slate in *Great Britain* without paying Duty, &c.

VII. And be it further enacted by the Authority aforesaid, That the Value of the Slate or Stone so exempted from Duty as aforesaid, shall be ascertained by the Declaration of the Proprietor or Consignee in such and the like Manner, and that such Goods shall be subject to such and the like Rules, Regulations, and Restrictions, Penalties, and Forfeitures, (except as to the Payment of Duty), and the Officers of the Customs invested with such and the like Powers and Authorities as to such Goods as are directed to be observed, and practised, and applied, with regard to Slate and Stone on which a Duty is by this Act imposed.

Value of Slate or Stone exempted from Duty to be ascertained as that liable to Duty.

VIII. And be it further enacted by the Authority aforesaid, That nothing in this Act shall extend, or be construed to extend, to require the Master of any Vessel, in or on board of which any Slate or Stone shall be shipped, to be carried Coastwise by Sea from any Port or Place within this Kingdom, to any other Port or Place within the same, or the Owners or Shippers of any such Slate or Stone to give any Bond for the due landing thereof, or to take out any Cocquet or other Document on Account thereof, except such Sufferance, Warrant, Permit, or Transire, as was required by Law for the shipping or carrying Coastwise of the

Act not to require Masters of Vessels carrying Slate or Stone Coastwise or Shippers to give Bond, or take out other Document than what was required before passing it.

like Goods at and immediately before the paſſing of this Act; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

Duties to be paid into the Exchequer and carried to the Conſolidated Fund,

IX. And be it further enacted, That all the Monies from Time to Time ariſing by the ſeveral Duties by this Act impoſed as aforeſaid, (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, from and after the paſſing of this Act, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money, ſo paid into the Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

and to be deemed an Addition to the Revenue for defraying the increaſed Charge of any Loan of this Seſſion, &c.

X. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the ſeveral Rates or Duties hereby granted, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the encreaſed Charge occaſioned by 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; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt 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 encreaſed 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.

Duties may be added to Prices of Slate and Stone contracted for prior to and not delivered till after *July* 5, 1794.

XI. And whereas Standing Contracts may have been made before the Fifth Day of *July* One thouſand ſeven hundred and ninety-four, by the Importers or Proprietors of Slate or Stone, for or in reſpect whereof a Duty is by this Act impoſed, for ſerving Perſons with ſuch Slate and Stone, or either of thoſe Articles, reſpectively to be delivered in point of Time after the Fifth Day of *July* One thouſand ſeven hundred and ninety-four; be it therefore enacted by the Authority aforeſaid, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-four, the Importers or Proprietors of ſuch Slate and Stone for or in reſpect whereof a Duty is by this Act impoſed, or either of thoſe Articles reſpectively, which ſhall be delivered after the Fifth Day of *July* One thouſand ſeven hundred and ninety-four, in purſuance of ſuch Contracts, ſhall be allowed to add the Duties hereby charged upon ſuch Slate and Stone, or either of thoſe Articles reſpectively, and ſhall be entitled by virtue of this Act to be paid the ſame accordingly.

FINIS.