ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. LXX.

An Act to exempt Ships of War, and Private Ships or Veſſels of War, taken as Prize, from Payment of Duty. [11th *June* 1794.]

Preamble.

WHEREAS Ships taken by the Enemy, and condemned as Prize, with their Tackle, Apparel, and Furniture, (except Sails), are now by Law ſubject and liable to Duty on the Sale thereof in this Kingdom, or in caſe of Condemnation out of this Kingdom, on their Firſt Arrival therein: And whereas it is expedient that Ships of War, or private Ships or Veſſels of War, which ſhall be taken and legally condemned as Prize, with their Tackle, Apparel, and Furniture, ſhould not be liable or ſubject to the Payment of any Duty whatever; be it therefore 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 no Ship of War, nor any private Ship or Veſſel of War, which ſhall be taken from the Enemy, and legally condemned as Prize, nor the Sails, or any of the Tackle, Apparel, or Furniture, belonging to ſuch Ship or Veſſel, ſhall be charged or chargeable with, or ſubject or liable to pay, any Duty whatever; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

Ships of War and Privateers taken from the Enemy, not liable to any Duty.

Commiſſioners of the Cuſtoms may order Repayment of any ſuch Duties paid.

II. And be it further enacted by the Authority aforeſaid, That in caſe any Duty ſhall have been paid according to the Laws now in force for Ships or Veſſels of the Deſcription before-mentioned, taken ſince the Commencement of Hoſtilities in the preſent War, or upon the Sails, Tackle, Apparel, and Furniture of the ſame, it ſhall and may be lawful for the Commiſſioners of His Majeſty's Cuſtoms, or any Four or more of them, in *England*, and the Commiſſioners of His Majeſty's Cuſtoms in *Scotland*, or any Three or more of them reſpectively, to order Repayment of ſuch Duty ſo paid, and to cauſe the ſame to be repaid in ſuch Manner as they the ſaid Commiſſioners reſpectively ſhall judge proper.

5

FINIS.