ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. XX.

An Act for granting certain Duties of Customs on the Importation of Fruit, Sallad Oil, Waste Silk, and Timber, and on the Exportation of *British* Rock Salt, and Coal. [27th *March* 1795.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, towards raising by the most easy Means the necessary Supplies to defray Your Majesty's Publick Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the several Duties of Customs herein-after 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 *April* One thousand seven hundred and ninety-five, there shall be raised, levied, collected, and paid, unto His Majesty, His Heirs and Successors, in ready Money, without any Discount whatever, upon the Importation into the Kingdom of *Great Britain* from Parts beyond the Seas, of the several and respective Goods, Wares, or Merchandize, enumerated and described in the Schedule and Table hereunto annexed, marked A. and also upon the Exportation from the Kingdom of *Great Britain*, of the several

Preamble.

From *April* 5, 1795, the Duties in Schedule A. to be paid on Importation, and in Schedule B. on Exportation of certain Goods, and the Drawbacks in A. allowed.

ſeveral and reſpective Goods, Wares, or Merchandize, enumerated and deſcribed in the Schedule and Table hereunto annexed, marked B. the ſeveral Duties of Cuſtoms as the ſame are reſpectively inſerted and ſet forth in Figures, in the ſaid Schedule and Tables hereunto annexed reſpectively marked A. B. and ſo in that Proportion for any greater or leſſer Quantity; all which Duties ſhall be, over and above all other Duties which are now due and payable by any Law on any of the ſaid Goods, Wares, or Merchandize reſpectively, (other than the Duties on Waſte Silk, and on Maſts of Twelve Inches or upwards Diameter, herein-after repealed); and that there ſhall be paid and allowed the ſeveral Drawbacks of the ſaid Duties of Cuſtoms ſo impoſed by this Act, as the ſame are alſo reſpectively inſerted, deſcribed, and ſet forth, in Figures, in the ſaid Schedule and Table marked A. and in the like Proportion as aforeſaid.

Duties to be under the Management of the Cuſtoms.

II. And be it further enacted by the Authority aforeſaid, That ſuch of the Duties of Cuſtoms by this Act impoſed as ſhall ariſe in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of the Cuſtoms 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 the Cuſtoms in *Scotland* for the Time being.

Duties and Drawbacks to be levied and allowed agreeably to 27 *Geo.* III, Cap. 13, &c.

III. And be it further enacted by the Authority aforeſaid, That the ſaid ſeveral Sums of Money ſo reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedule and Tables marked A. and B. as the Duties of Cuſtoms, and the Drawbacks of the Duties of Cuſtoms, upon, for, or in reſpect of the ſeveral Goods, Wares, or Merchandize, inſerted therein, ſhall and may be reſpectively managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, and allowed, in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods, by which the Duties of Cuſtoms and the Drawbacks thereof impoſed and allowed on the like Goods, 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*, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, and allowed; and the ſaid Goods, Wares, or Merchandize, ſo by this Act reſpectively made liable to the Payment of or chargeable with Duties of Cuſtoms, or ſo entitled to Drawbacks of Duties of Cuſtoms as reſpectively inſerted, deſcribed, and ſet forth, in the ſaid Schedule and Tables hereunto annexed, marked A. and B. upon Importation thereof into or Exportation thereof from *Great Britain*, or on any other Account whatever, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which the like Goods, Wares, or Merchandize, were ſubject and liable, by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act; and all and every Pain, Penalty, Fine,

Fine, or Forfeiture, for any Offence whatever committed againſt, or in Breach of any Act or Acts of Parliament in force on and immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, 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, for and in reſpect of the ſeveral Duties of Cuſtoms, and Drawbacks of Duties of Cuſtoms, hereby reſpectively charged and allowed, (as far as the ſame are applicable thereto), 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, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Coals allowed to be exported from *Newcaſtle* and *Swanſea*, to *Jerſey*, &c. by 6 *Geo.* III, Cap. 40, not liable to additional Duty.

IV. Provided always, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge, with the additional Duty by this Act impoſed on Coals exported, the ſeveral Quantities of Coals allowed to be exported annually from the Ports of *Newcaſtle* and *Swanſea* reſpectively, to the Iſlands of *Jerſey*, *Guernſey*, and *Alderney*, by an Act, paſſed in the Sixth Year of the Reign of His preſent Majeſty, (amongſt other Things), for allowing the Exportation of certain Quantities of Coals, free from the Payment of the Duty granted by an Act, made in the then laſt Seſſion of Parliament, to the Iſlands of *Jerſey*, *Guernſey*, and *Alderney*, ſo as the ſame be exported under the Conditions, Regulations, Reſtrictions, and Limitations, in the ſaid Act of the Sixth Year of His preſent Majeſty's Reign contained.

Duties impoſed by 27 *Geo.* III, Cap. 13, on Importation of Maſts of a certain Diameter, and the *ad valorem* Duties on Waſte Silk, not enumerated, and Drawback allowed, to ceaſe.

V. And be it further enacted, That the ſeveral Duties of Cuſtoms impoſed by the ſaid recited Act, paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, upon the Importation, into the Kingdom of *Great Britain* from Parts beyond the Seas, of Maſts Twelve Inches or upwards in Diameter, and alſo the *ad valorem* Duties payable on Waſte Silk, not therein enumerated or deſcribed, and the Drawbacks allowed thereon, ſhall ceaſe and determine, and be no longer paid or payable, ſave and except, in all Caſes relating to the recovering, allowing, or paying any Arrears thereof reſpectively, which may, on and immediately before the paſſing of this Act, remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto reſpectively, which ſhall have been incurred at any Time before the paſſing of this Act.

Duties to be carried to the Conſolidated Fund.

VI. And be it further enacted by the Authority aforeſaid, 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 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.

Duties to be applied in defraying any increaſed Charge occaſioned by any

VII. Provided always, and be it further enacted, That the Monies to ariſe from the ſaid Duties, 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 to be made, or

Loan of this Seſſion, and for 10 Years to be kept ſeparate from other Monies.

Stock to be created, by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament; and that the ſaid Monies, during the Space of Ten Years next enſuing, ſhall continue to be paid into the ſaid Receipt of His Majeſty's Exchequer, 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 Duties paid into the ſaid Receipt by virtue of this Act, ſhall, together with the Monies ariſing from any other 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.

SCHEDULE

SCHEDULE

To which this Act refers.

TABLE A.

Goods imported into this Kingdom.	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Raiſins of the Sun, the Hundred Weight	0	1	4	0	1	4
Smyrna Raiſins, the Hundred Weight –	0	0	7	0	0	7
Lexia Raiſins, the Hundred Weight –	0	1	4	0	1	4
Faro Raiſins, the Hundred Weight –	0	1	4	0	1	4
Lipra or *Belvidere* Raiſins, the Hundred Weight – – –	0	1	1	0	1	1
Denia Raiſins, and all other Raiſins not otherwiſe enumerated, the Hundred Weight	0	1	3	0	1	3
Lemons, the Thouſand – –	0	2	3	0	2	3
Oranges, the Thouſand – –	0	2	3	0	2	3
Sallad Oil, the Gallon – –	0	0	11	0	0	11
Silk Knubs, or Huſks of Silk, the Pound containing Sixteen Ounces – –	0	1	2	0	1	2
Waſte Silk, not otherwiſe enumerated or deſcribed, the Pound containing Sixteen Ounces – – – –	0	1	6	0	1	4
Waſte Silk, not otherwiſe enumerated or deſcribed, imported by the *Eaſt India* Company, the Pound containing Sixteen Ounces –	0	1	6	0	1	4
Mahogany, the Foot ſquare Superficial Meaſure	0	0	1½	0	0	1½
Balks, imported from any Part of *Europe*, Five Inches ſquare and under Eight Inches ſquare, or if Twenty-four Feet in Length or upwards, the One hundred and twenty –	1	6	6	1	6	6
Balks, imported from any Part of *Europe*, under Five Inches ſquare, and under Twenty-four Feet in Length, the One hundred and twenty – – –	0	10	8	0	10	8
Battens, imported from any Part of *Europe*, Eight Feet in Length and not exceeding Twenty Feet in Length, not above Seven Inches in Width, and not exceeding Two Inches Three Quarters in Thickneſs, the One hundred and twenty – –	0	13	3	0	13	3

Goods imported into this Kingdom.	Duty. £. s. d.	Drawback. £. s. d.
Battens, imported from any Part of *Europe*, exceeding Twenty Feet in Length, not above Seven Inches in Width, or if exceeding Two Inches Three Quarters in Thickneſs, the One hundred and twenty – –	1 6 6	1 6 6
Batten Ends, imported from any Part of *Europe*, under Eight Feet in Length, not above Seven Inches in Width, and not exceeding Two Inches Three Quarters in Thickneſs, the One hundred and twenty – –	0 4 5	0 4 5
Batten Ends, imported from any Part of *Europe*, under Eight Feet in Length, not above Seven Inches in Width, and exceeding Two Inches Three Quarters in Thickneſs, the One hundred and twenty – –	0 8 10	0 8 10
Beech Quarters, imported from any Part of *Europe*, Five Inches ſquare and under Eight Inches ſquare, or if Twenty-four Feet in Length or upwards, the One hundred and twenty – – – –	1 6 6	1 6 6
Beech Quarters, imported from any Part of *Europe*, under Five Inches ſquare and under Twenty-four Feet in Length, the One hundred and twenty – – –	0 10 8	0 10 8
Deals, imported from any Part of *Europe*, above Seven Inches in Width, exceeding Twenty Feet in Length, and not exceeding Four Inches in Thickneſs, the One hundred and twenty – – – –	2 19 6	2 19 6
Deals, imported from any Part of *Europe*, above Seven Inches in Width, exceeding Twenty Feet in Length, and exceeding Four Inches in Thickneſs, the One hundred and twenty – – – –	5 19 0	5 19 0
Deals, imported from any Part of *Europe*, above Seven Inches in Width, being Eight Feet in Length and not above Twenty Feet in Length, and not exceeding Three Inches One Quarter in Thickneſs, (except Deals not above Ten Feet in Length and not exceeding One Inch and a Half in Thickneſs), the One hundred and twenty –	1 6 6	1 6 6
Deals, imported from any Part of *Europe*, above Seven Inches in Width, being Eight Feet in Length and not above Twenty Feet in Length, and exceeding Three Inches One Quarter in Thickneſs, the One hundred and twenty – – –	2 13 0	2 13 0

Goods imported into this Kingdom.	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Deal Ends, imported from any Part of *Europe*, above Seven Inches in Width, being under Eight Feet in Length, and not exceeding Three Inches One Quarter in Thickneſs, the One hundred and twenty – –	0	8	10	0	8	10
Deal Ends, imported from any Part of *Europe*, above Seven Inches in Width, being under Eight Feet in Length, and exceeding Three Inches One Quarter in Thickneſs, the One hundred and twenty – –	0	17	8	0	17	8
Fir Quarters, imported from any Part of *Europe*, Five Inches ſquare and under Eight Inches ſquare, or if Twenty-four Feet in Length or upwards, the One hundred and twenty –	1	6	6	1	6	6
Fir Quarters, imported from any Part of *Europe*, under Five Inches ſquare, and under Twenty-four Feet in Length, the One hundred and twenty – – – –	0	10	8	0	10	8
Fir Timber, and Timber of all Sorts, being Eight Inches ſquare or upwards, imported from any Part of *Europe*, (except Oak Timber, and Timber of *Ireland*, and Fir Timber, not exceeding Ten Inches ſquare, of the Growth of *Norway*, and imported directly from thence), the Load containing Fifty Cubic Feet – – –	0	3	4	0	3	4
Maſts Twelve Inches in Diameter or upwards, imported in a *Britiſh*-built Ship, the Load containing Fifty Cubic Feet – –	0	10	0	0	9	8
—— imported in a Foreign Ship, the Load containing Fifty Cubic Feet –	0	10	6	0	9	8
Ufers, imported from any Part of *Europe*, Five Inches ſquare and under Eight Inches ſquare, or if Twenty-four Feet in Length or upwards, the One hundred and twenty – –	1	6	6	1	6	6
Ufers, imported from any Part of *Europe*, under Five Inches ſquare, and under Twenty-four Feet in Length, the One hundred and twenty – – –	0	10	8	0	10	8

TABLE B.

Goods exported from this Kingdom.	Duty. £. s.
British Rock Salt, the Bushel containing Sixty-five Pounds	0 0
Coals usually sold by Measure, exported to any Place (except to *Ireland*, the *Isle of Man*, any *British* Colony or Plantation in *America*, or to the United States of *America*), the Chalder, *Newcastle* Measure – –	0 4
Coals usually sold by Weight, exported to any Place (except to *Ireland*, the *Isle of Man*, any *British* Colony or Plantation in *America*, or to the United States of *America*), the Ton containing Twenty hundred Weight	0 1

FINIS.