ANNO TRICESIMO OCTAVO

# GEORGII III. REGIS.

## CAP. LXXXIX.

An Act for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe; and for repealing the Duties on Salt, and the Drawbacks, Allowances, and Bounties paid thereout, and for granting other Duties, Drawbacks, Allowances, and Bounties thereon. [28th *June* 1798.]

Preamble.

WHEREAS certain Duties of Exciſe are now payable for or in reſpect of Foreign Salt imported into *Great Britain*, and for or in reſpect of Salt brought from *Scotland* into *England*, and for or in reſpect of Salt and Rock Salt made at any Salt Works, or raiſed or taken out of any Pit or Pits in *Great Britain*, and certain Duties are alſo payable for or in reſpect of Mineral Alkali or Flux for Glaſs made in *Great Britain*, and a certain Duty of Cuſtoms is likewiſe payable for or in reſpect of Rock Salt exported from *Great Britain* to Parts beyond the Seas: And whereas certain Drawbacks, Diſcounts, Allowances, and Bounties, are now payable out of the ſaid Duties on Salt: And whereas it is expedient to repeal the ſaid Duties, Drawbacks, Diſcounts, Allowances, and Bounties, and to impoſe other Duties, and grant other Drawbacks and Bounties in lieu thereof; 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, from and after the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, all and ſingular the ſaid Duties, Drawbacks, Diſcounts, Allowances, and Bounties, granted by any Act or Acts of Parliament now in Force, ſhall ceaſe and determine, and be no longer paid or payable, ſave and except in all Caſes relating to the recovering, allowing, or paying of any Arrears thereof reſpectively which may at that Time

From *Oct.* 10, 1798, the Duties on Salt, and the Drawbacks, Allowances, and Bounties, paid thereout, repealed.

Time remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto reſpectively, which ſhall have been incurred at any Time before or on the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight.

From *Oct.* 10, 1798, the Duties following to be paid:

II. And be it further enacted, That, from and after the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, in lieu and inſtead of the ſaid Duties by this Act repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral Sums of Money and Duties of Exciſe herein-after reſpectively mentioned; (that is to ſay),

For Foreign Salt imported into *Great Britain*, 13*s.* 4*d.* *per* Buſhel:

For every Buſhel of Salt, not being the Product or Manufacture of *Great Britain*, that ſhall be imported into *Great Britain*, Thirteen Shillings and Four-pence; and ſo in proportion for any greater or leſs Quantity:

For Salt or Rock Salt made, *etc.* in *England* or *Wales*, 10*s.*;

For every Buſhel of Salt or Rock Salt that ſhall be made at any Salt Work, or raiſed or taken out of any Salt Mine or Salt Pit in *England* or *Wales*, Ten Shillings; and ſo in proportion for any greater or leſs Quantity:

and made in *Scotland*, 6*s.* 6*d.* *per* Buſhel:

For every Buſhel of Salt or Rock Salt that ſhall be made at any Salt Work, or raiſed or taken out of any Salt Mine or Salt Pit in *Scotland*, Six Shillings and Sixpence; and ſo in proportion for any greater or leſs Quantity:

For *Glauber Salts* made in *Great Britain*, 10*s.* *per* Buſhel:

For every Buſhel of all Salts known or called by the Name of *Glauber* or *Epſom Salts*, which ſhall be made or produced at any Salt Work in *Great Britain*, Ten Shillings; and ſo in proportion for any greater or leſs Quantity:

For Mineral Alkali, *&c.* made of Rock Salt, *&c.* 20*s.* *per* Ton:

For every Ton of Mineral Alkali or Flux for Glaſs, which ſhall be made of any Rock Salt, or from any Brine or Sea Water, the Sum of Twenty Shillings; and ſo in proportion for any greater or leſs Quantity:

For Rock Salt exported, 1*d.* *per* Buſhel:

For every Buſhel of Rock Salt which ſhall be exported to Parts beyond the Seas, One Penny; and ſo in proportion for any greater or leſs Quantity:

For Salt or Rock Salt imported from *Scotland* into *England* or *Wales*, 3*s.* 6*d.* *per* Buſhel.

For every Buſhel of Salt or Rock Salt which ſhall be imported from *Scotland* into *England* or *Wales*, accompanied with a Certificate from the proper Officer that it hath paid the Duty of Six Shillings and Sixpence hereby impoſed for every Buſhel of Salt or Rock Salt made at any Salt Work, or taken out of any Salt Mine or Salt Pit in *Scotland*, Three Shillings and Sixpence; and ſo in proportion for any greater or leſs Quantity.

From *Oct.* 10, 1798, the following Drawbacks and Bounties to be paid on Exportation:

III. And be it further enacted, That, from and after the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, the following Drawbacks and Bounties ſhall be made, allowed, and paid, out of the Duties by this Act impoſed; (that is to ſay),

For Salt (except Rock Salt) made in *England* or *Wales*, a Drawback of 10*s.*;

For every Buſhel of Salt which ſhall be made in *England* or *Wales* (Rock Salt excepted) for which all the Duties due and payable thereon ſhall be paid or ſecured to be paid, and which ſhall be duly exported from thence to Parts beyond the Seas, a Drawback or Allowance of Ten Shillings:

and made in *Scotland*, 6*s.* 6*d.* *per* Buſhel:

For every Buſhel of Salt which ſhall be made in *Scotland*, (Rock Salt excepted) for which all the Duties due and payable thereon ſhall be paid,

or ſecured to be paid, and which ſhall be duly exported from thence to Parts beyond the Seas, a Drawback or Allowance of Six Shillings and Sixpence:

For every Buſhel of Salts known or called by the Name of *Glauber* or *Epſom Salts*, which ſhall be made or produced at any Salt Work in *Great Britain*, for which all the Duties due and payable thereon ſhall be paid or ſecured to be paid, and which ſhall be duly exported to Parts beyond the Seas, a Drawback or Allowance of Five Shillings: For *Glauber Salts* made in *Great Britain*, 5*s. per* Buſhel:

For every One hundred Weight of dried Cod Fiſh, Ling, or Hake, (commonly called *Haberdine*), which ſhall contain in Length Fourteen Inches or upwards from the Bone in the Fin, to the Third Joint in the Tail of every ſuch Fiſh, and which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of Three Shillings: For dried Cod Fiſh, &c. a Bounty of 3*s. per Cwt.*;

For every Barrel of wet Cod Fiſh, Ling, or Hake, containing Thirty-two Gallons, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of Two Shillings: and for wet Cod Fiſh, *etc.* 2*s. per* Barrel:

For every Barrel of Salmon, containing Forty-two Gallons, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of Four Shillings and Sixpence: For Salmon, a Bounty of 4*s.* 6*d.*;

For every Barrel of White Herrings, containing Thirty-two Gallons, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of Two Shillings and Eight-pence: for White Herrings, 2*s.* 8*d.*;

For every Barrel of full Red Herrings, containing Thirty-two Gallons, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of One Shilling and Nine-pence: for Red Herrings, 1*s.* 9*d.*;

For every Barrel of clean ſhotten Red Herrings, containing Thirty-two Gallons, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of One Shilling: and for clean ſhotten Red Herrings, 1*s. per* Barrel:

For every Laſt, conſiſting of Ten thouſand dried Red Sprats, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of One Shilling: For dried Red Sprats, 1*s. per* Laſt:

For every Caſk or Veſſel of Pilchards or Scads, containing Fifty Gallons, which ſhall be duly exported from *Great Britain* to Parts beyond the Seas, a Bounty of Seven Shillings: For Pilchards or Scads, 7*s. per* Caſk:

For every Barrel of Beef or Pork, containing Thirty-two Gallons, which ſhall be ſalted in *England* or *Wales* with Salt which ſhall have paid all the Duties due and payable thereon, and which ſhall be duly exported from thence to Parts beyond the Seas, a Bounty of Five Shillings: For Beef or Pork ſalted in *England* or *Wales* with Salt that has paid Duty, and in *Scotland* with Foreign Salt, 5*s. per* Barrel,

For every Barrel of Beef or Pork, of Thirty-two Gallons, which ſhall be ſalted in *Scotland* with Foreign Salt, (without Mixture of *Britiſh* or *Iriſh* Salt), which ſhall have paid all the Duties due and payable thereon, and which ſhall be duly exported to Parts beyond the Seas, a Bounty of Five Shillings.

IV. And be it further enacted, That Sixty-five Pounds Weight Avoirdupois of Rock Salt, ſhall be deemed and taken to be a Buſhel of Rock Salt; and that of every other Kind or Species of Salt, not being Rock Salt, Fifty-ſix Pounds Weight Avoirdupois, ſhall be deemed and taken to be a Buſhel. What Quantity of Salt ſhall be deemed a Buſhel.

V. And be it further enacted, That all and every Barrel, Caſk, or other Veſſel, in which Fiſh, Beef, or Pork, entitled to any Bounty by this Act given or granted, ſhall be packed, ſhall be gauged, meaſured, or aſcertained, Barrels to be gauged by the Gallon *Engliſh* Wine Meaſure.

aſcertained, and the ſame ſhall be taken to be ſo much as the ſame will reſpectively contain, according to the Gallon *Engliſh* Wine Meaſure.

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

VI. And be it further enacted, That ſuch of the Duties by this Act impoſed as ſhall ariſe or become payable in *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being, and ſuch thereof as ſhall ariſe or become due in *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Commiſſioners may compound for the Duty on Salt with Refiners of Rock Salt, and alſo for the Duty in reſpect of Mineral Alkali.

VII. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Exciſe, or the major Part of them reſpectively, to compound for the Duty by this Act granted, for and in reſpect of Salt, with any Refiner or Refiners of Rock Salt; and alſo for the Duty by this Act impoſed, for or in reſpect of Mineral Alkali or Flux for Glaſs, from Time to Time, in ſuch Manner and Form, and upon ſuch Terms and Conditions, as ſhall be moſt to the Advantage and Improvement of the Receipts of the ſaid Duty; any Thing in this or any other Act contained to the contrary notwithſtanding.

If imported Salt be landed before Payment of Duty, it ſhall be forfeited, with the Veſſels, &c.;

VIII. And be it further enacted, That the Duty hereby impoſed on Foreign Salt or other Salt imported into *Great Britain*, ſhall from Time to Time be ſatisfied and paid by the Importer or Importers of the ſame, upon his, her, or their Entry or Entries made, and before landing thereof; and that in caſe any Foreign or imported Salt ſhall be unſhipped or landed, or put on Shore, or into any Ship, Boat, or Veſſel in *Great Britain*, before due Entry be made thereof with the Collector of Exciſe of the Port or Place where ſuch Salt ſhall be imported, or before the Duties hereby impoſed for or in reſpect thereof ſhall have been fully ſatisfied and paid, or without a Warrant for the landing or delivering of ſuch Salt, ſigned by ſuch Collector as aforeſaid, then and in ſuch Caſe all ſuch Foreign or imported Salt ſo unſhipped, landed, or put on Shore, or into any Boat or Veſſel in *Great Britain*, contrary to the Directions of this Act, ſhall be forfeited, together with the Packages containing the ſame; and the Ships, Boats, and Veſſels, and all the Horſes, and other Cattle and Carriages whatſoever made uſe of in the removing, landing, Carriage, or Conveyance of ſuch Salt, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe, and the Perſon or Perſons concerned or employed in ſo unſhipping, landing, removing, or putting ſuch Foreign or imported Salt on Shore, or into any Ship, Boat, or Veſſel as aforeſaid, contrary to the Directions of this Act, or to whoſe Hands the ſame ſhall come, after the ſame ſhall have been unſhipped, landed, or put on Shore as aforeſaid, he, ſhe, or they knowing the ſame to have been ſo unſhipped, landed, or put on Shore, ſhall, for each and every ſuch Offence, forfeit and loſe Treble the Value of ſuch Salt.

and the Perſons concerned to forfeit Treble the Value of the Salt.

If Salt imported be not entered and landed, and the Duty paid within a limited Time, it ſhall be forfeited.

IX. And be it further enacted, That if any Foreign Salt or other Salt imported into *Great Britain*, ſhall not be entered and landed, and the Duty due and payable thereon be fully paid and ſatisfied, within Twenty Days after the Maſter or other Perſon having the Charge or Command of the Ship or Veſſel in which ſuch Foreign Salt or other Salt ſhall be imported, ſhall or ought to have made his Report of the Burthen,

Burthen, Contents, and Lading of ſuch Ship or Veſſel, in purſuance of the Directions of an Act, made in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for preventing Frauds and regulating Abuſes in His Majeſty's Cuſtoms*, then and in every ſuch Caſe all ſuch Foreign Salt or other Salt imported into *Great Britain* ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe or Cuſtoms.

Foreign Salt, not leſs than 50 Buſhels, may be landed and warehouſed, on Bond to pay the Duty when ſold, or in 12 Months if not ſold.

X. Provided always nevertheleſs, and be it further enacted, That any ſuch Foreign Salt as ſhall be duly and fairly imported into *Great Britain*, in any Quantity not leſs than Fifty Buſhels, upon due Entry thereof, may forthwith, and before Payment of all or any Part of the Duty by this Act impoſed for or in reſpect of Foreign Salt, be landed, in the Preſence of the proper Officer of Exciſe, from on board the Ship or Veſſel in which the ſame ſhall be imported, and ſhall be weighed, and carried, and put into ſuch import Warehouſe, Storehouſe, or Cellar, as ſhall be for that Purpoſe provided, (at the Expence of the reſpective Proprietor or Proprietors, or Importer or Importers of ſuch Salt), and ſhall be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, upon the Proprietor or Proprietors, or Importer or Importers, of ſuch Salt giving good and ſufficient Bond or Security, to be alſo approved of by the ſaid Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in double the Amount of the Duty by this Act impoſed, for or in reſpect of ſuch Foreign Salt, that he, ſhe, or they ſhall and will pay and clear off all the Duties with which any ſuch Foreign Salt, that ſhall be ſo put into any ſuch Warehouſe, Storehouſe, or Cellar, ſhall be charged, or to which the ſame ſhall be liable, as ſoon as ſuch Foreign Salt ſhall be ſold, in caſe the ſame ſhall be ſold within Twelve Months from and after the Time the ſame ſhall be ſo put into any ſuch Warehouſe, Storehouſe, or Cellar, as aforeſaid; or in caſe ſuch Salt ſhall not be ſold within ſuch Twelve Months, that ſuch Proprietor or Proprietors, or Importer or Importers, ſhall and will pay and clear off all the ſaid Duties at the End or Expiration of ſuch Twelve Months; ſuch Duties to be charged according to the Quantity of ſuch Foreign Salt as the ſame ſhall be aſcertained by the proper Officer of Exciſe at the Time ſuch Foreign Salt ſhall be landed, and lodged or put into any ſuch Warehouſe, Storehouſe, or Cellar, as aforeſaid.

Warehouſes to be ſecured under joint Locks of the Officer and Proprietor, and no Salt to be received or delivered in leſs Quantity than 50 Buſhels, and 12 Hours previous Notice of Intention to lodge or take out Salt to be given the Officer.

XI. And be it further enacted, That every ſuch Warehouſe, Storehouſe, or Cellar, ſhall at all Times, except when the proper Officer of Exciſe ſhall be attending for the Purpoſe of receiving or delivering Salt, or taking Account of Salt therein, be ſecured under the joint Locks of ſuch Officer and the Proprietor or Owner thereof; and no Salt ſhall be put into, or delivered out of, any ſuch Warehouſe, Storehouſe, or Cellar, in any leſs Quantity, at one Time, than Fifty Buſhels; and when and ſo often as the Proprietor or Proprietors, or Owner or Owners of ſuch Foreign Salt ſhall be deſirous of, or have Occaſion to lodge or put any Foreign Salt into, or to take or deliver the ſame out of any ſuch Warehouſe, Storehouſe, or Cellar, he, ſhe, or they, ſhall give previous Notice thereof, in Writing, to the proper Officer of Exciſe by the Space of Twelve Hours, ſpecifying in ſuch Notice the Day and Hour of the Day when he, ſhe, or they intends or intend to lodge or put any Foreign

Salt into, or to take or deliver the ſame out of, any ſuch Warehouſe, Storehouſe, or Cellar, and the Quantity of Salt intended to be put into or delivered out of the ſame; and ſuch Officer is hereby authorized and required to attend in purſuance of every ſuch Notice, for the Purpoſe of receiving or delivering and taking Account of the Quantity of ſuch Foreign Salt accordingly.

Fiſh Curers may import and lodge in entered Warehouſes, not leſs than 50 Buſhels of Foreign Salt Duty-free, for curing Fiſh, upon certain Conditions.

XII. Provided alſo, and be it further enacted, That it ſhall and may be lawful to and for any known Fiſh Curer or Fiſh Curers to import and lodge in his, her, or their entered Warehouſes, free of the Duty by this Act impoſed for or in reſpect of Foreign Salt, and for the ſole Purpoſe of curing and preſerving Fiſh, any Quantity of Foreign Salt not leſs than Fifty Buſhels at one Time, upon the Terms and Conditions, and under, ſubject, and according to the ſeveral Rules, Regulations, Reſtrictions, and Proviſions, herein-after provided and eſtabliſhed, for or in Reſpect of *Britiſh* Salt ſent or delivered to Fiſh Curers, free of Duty, for the Purpoſe of curing and preſerving Fiſh: Provided always, That ſuch Foreign Salt ſo to be employed and conſumed in curing and preſerving Fiſh be duly and fairly entered with the proper Collector of Exciſe upon the Importation thereof, and weighed and tranſhipped, or weighed and landed, and warehouſed, as the Caſe may require, in the Preſence and with the Concurrence of the proper Officer of Exciſe at the Port of Importation.

Foreign Salt not to be imported in Veſſels of leſs than 40 Tons Burthen, on Penalty of Forfeiture, with the Veſſel, &c.

XIII. And be it further enacted, That no Foreign Salt ſhall be imported or brought into *Great Britain*, or into any Port, Harbour, Haven, or Creek thereof, in any Ship or Veſſel of leſs Burthen than Forty Tons, (excepting only for the Uſe of the Seamen then belonging to and on board the Ship or Veſſel in which the ſame ſhall be imported, not exceeding Five Pounds Weight for each Seaman), upon Pain of forfeiting all ſuch Salt, together with the Caſks and other Packages reſpectively containing the ſame, and alſo the Ship or Veſſel in or on board of which the ſame ſhall be ſo imported or brought, with her Guns, Furniture, Ammunition, Tackle, and Apparel, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

No Salt or Rock Salt to be imported into *Great Britain* from *Ireland*, *Guernſey*, *Jerſey*, *Sark*, *Alderney*, or *Man*.

XIV. And be it further enacted, That no Salt or Rock Salt, whether the Produce or Manufacture of *Great Britain* or of any other Country, ſhall be imported or brought into *Great Britain*, or into any Port, Harbour, Haven, or Creek thereof, from *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Sark*, *Alderney*, or *Man*; and that if any Salt or Rock Salt ſhall be ſo imported or brought into *Great Britain* as aforeſaid, excepting only for the Uſe of the Seamen then belonging to and on board the Ship or Veſſel in which the ſame ſhall be imported, not exceeding Two Pounds Weight for each Seaman, and ſtowed fairly and openly in ſuch Ship or Veſſel in which the ſame ſhall be imported; or if any Ship, Veſſel, or Boat whatever, ſhall be found at Anchor, or hovering within the Limits of any Port of this Kingdom, or within Four Leagues of the Coaſt of *Great Britain*, or ſhall be diſcovered to have been within ſuch Limits or Diſtance, and not proceeding on her Voyage, Wind and Weather permitting, unleſs in caſe of unavoidable Neceſſity or Diſtreſs of Weather, of which Neceſſity or Diſtreſs the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship, Veſſel, or Boat, ſhall give Notice

If any Veſſel be found at Anchor, or hovering within certain Limits, having Salt or Rock Salt on board, except for the Uſe of the Seamen

tice to, and make Proof before the Collector or other Chief Officer of the Customs or Excise of the Port within the Limits of which such Ship, Vessel, or Boat, shall be found, immediately after the Arrival of such Ship, Vessel, or Boat, within the Limits of such Port, having on Board any Salt or Rock Salt, except as aforesaid, then and in every such Case, not only all such Salt and Rock Salt respectively, together with the Casks and other Packages respectively containing the same, but also the Ship, Vessel, or Boat, on board which the same shall be found as aforesaid, with her Guns, Furniture, Ammunition, Tackle, and Apparel, shall be forfeited, whether Bulk shall then have been broken or not, and shall and may be seized by any Officer or Officers of the Customs or Excise: Provided always nevertheless, That nothing in this Act shall extend, or be deemed or construed to extend, to forfeit any Ship, Vessel, or Boat, for having Salt on board, if such Ship, Vessel, or Boat, shall be known to be regularly and usually employed in Fishing, and shall have in or on board the same no more or other Salt than shall have been duly received from some entered Warehouse for keeping Fishery Salt, or from some other Ship, Vessel, or Boat, employed in Fishing; and if such Salt shall not exceed the Quantity which shall be necessary for preserving such Quantity of Fish, as may be reasonably expected to be thereafter taken by the Crew of such Ship, or Vessel, or Boat, on or during the particular Trip or Voyage in which such Ship, Vessel, or Boat, shall be then engaged or employed; any Thing in this Act contained to the contrary hereof in anywise notwithstanding.

on board, the Salt may be seized, with the Vessel, &c.

Forfeiture not to extend to Fishing Vessels having on board a necessary Quantity of Salt received from entered Warehouses, or other Fishing Vessels.

XV. And whereas it is expedient that Rock Salt should be allowed to be refined and made into White Salt at such Refineries of Rock Salt in *England*, as have heretofore been entered and used for that Purpose; be it therefore enacted, That, from and after the Tenth Day of *October* One thousand seven hundred and ninety-eight, it shall and may be lawful to refine Rock Salt, and make the same into White Salt, at such Salt Works and Places (and at no other) which are or shall be erected or set up, and duly entered, for the refining of Rock Salt, at any Place within the Distance of Ten Miles of and from the Salt Mine or Salt Pit from which the Rock Salt intended to be refined shall be raised or taken, or which shall have been duly entered and used for the refining of Rock Salt, and making the same into White Salt, at any Time previous to the passing of this Act.

Rock Salt may be made into White Salt at Places duly entered.

XVI. And be it further enacted, That if any Person or Persons shall refine any Rock Salt, or make the same into White Salt, at any Place or Salt Work, save and except at such Place or Places, or Salt Work or Salt Works, as is and are authorized, or shall be licensed under the Provisions of this Act, he, she, or they shall, for each and every such Offence, forfeit the Sum of Two hundred Pounds.

Penalty of 200*l.* for refining Rock Salt at unauthorized Places.

XVII. And be it further enacted, That all and every Person and Persons being a Maker or Makers of Salt, or a Refiner or Refiners of Rock Salt, or being a Proprietor or Proprietors of any Salt Mine, Salt Pit, Salt Refinery, or Salt Work, shall, on or before the Tenth Day of *October* One thousand seven hundred and ninety-eight, or before he, she, or they shall presume to make any Salt, or to refine any Rock Salt, or to dig, raise, or take any Rock Salt from or out of any Salt Mine or Salt Pit, make

Makers of Salt, Refiners of Rock Salt, and Proprietors of Salt Mines or Works, to make Entry of certain Particulars, on Penalty of

100 *l.* with the Salt; &c. make true and particular Entry, in Writing, at the Office of Excise within the Compass or Limits of which such Salt Mine, Salt Pit, Salt Work, or Salt Refinery shall be situate, of each and every Salt Mine, Salt Pit, Salt Refinery, and Salt Work whatsoever, belonging to such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors as aforesaid, specifying the Parish and Place where the same shall be situate, and also the Number and Situation of all Workhouses, Sheds, Cisterns, Receivers, Reservoirs, Pans, Stoves, Rooms, Lofts, Warehouses, Storehouses, and other Places which he, she, or they shall at any Time have or use for the taking, raising, preparing, making, refining, drying, storing, laying, or keeping of Salt or Rock Salt, on Pain of forfeiting, for every Neglect or Refusal to make such Entry as aforesaid, the Sum of One hundred Pounds, together with all the Salt or Rock Salt, and the Packages containing the same, and also all the Preparations, Cisterns, Receivers, Reservoirs, Pans, Barrows, Baskets, Troughs, and other Vessels, Implements, and Utensils, used or employed in the procuring or making Salt, or which shall be found in any such private or unentered Workhouse, Shed, Room, Loft, Warehouse, Storehouse, or other Place, and the same shall and may be seized by any Officer or Officers of Excise.

Excise Officers may at all Times, on Request, enter Salt Mines, &c. to take an Account.

XVIII. And be it further enacted, That it shall and may be lawful to and for any Officer or Officers of Excise, from Time to Time and at all Times, by Day or Night, upon his or their Request, to enter into all and every the Salt Mines, Salt Pits, Salt Refineries, or Salt Works, and also into all and every the Workhouses, Sheds, Warehouses, Storehouses, Stoves, Lofts, or other Places entered or made use of by any Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, for the Purpose of taking, raising, making, refining, drying, storing, laying, or keeping Salt or Rock Salt, and by weighing, gauging, tale, or otherwise, as to such Officer or Officers shall seem meet, to take an Account of the Quantity, Kinds, and Species, of all Salt and Rock Salt which shall be taken, making, or refining, or which shall have been taken, made, or refined, at such Salt Mines, Salt Pits, Salt Refineries, or Salt Works as aforesaid.

Proprietors of Salt Mines to provide a Warehouse, into which all Rock Salt shall be stowed, and locked up by the Excise Officer, &c.

XIX. And be it further enacted, That all and every Proprietor and Proprietors of any Salt Mine or Salt Pit, shall provide, support, and maintain a proper and secure Warehouse or Storehouse, with good and sufficient Fastenings thereto, inclosing or adjoining to the Entrance, Mouth, or Shaft, of every Salt Mine or Salt Pit belonging to such Proprietor or Proprietors, into which Warehouse or Storehouse all Rock Salt shall be put and stowed away, by and at the Expence of such Proprietor or Proprietors, and no such Warehouse or Storehouse shall have more than Three Doors or Entrances into the same, and every such Warehouse or Storehouse shall be locked up and secured by the proper Officer of Excise under whose Survey the same shall from Time to Time be, except at such Time or Times only as the same shall be opened by the proper Officer of Excise for the Purpose of depositing Rock Salt therein, or when the proper Officer shall be attending for the Purpose of taking Account of, or weighing or delivering the same out of such Warehouse or Storehouse; and if any such Proprietor or Proprietors shall neglect or refuse to provide, support, or maintain such Warehouse or Storehouse

Penalty of 100 *l.* for not providing Warehouses, &c.

as aforesaid, or shall not cause such Rock Salt to be removed to and stowed away in such Warehouse or Storehouse as aforesaid, he, she, or they shall, for every such Offence, forfeit the Sum of One hundred Pounds.

Proprietors of Salt Mines to give previous Notice of Intention of taking out Rock Salt, &c. on Penalty of 20*l.*

XX. And be it further enacted, That all and every the Proprietor and Proprietors of every Salt Mine or Salt Pit, shall, at least Twelve Hours before he, she, or they shall at any Time begin to raise or take away Rock Salt from or out of any Salt Mine or Salt Pit, give Notice in Writing to the Officer of Excise under whose Survey such Salt Mine or Salt Pit shall be, of the particular Day and Hour of the Day on which he, she, or they intends or intend to begin raising or taking any Rock Salt from or out of any such Mine or Pit; and in case such Proprietor or Proprietors shall not begin to raise or take such Rock Salt from or out of his, her, or their Mine or Pit, within the Space of One Hour after the particular Time and Hour mentioned in such Notice for that Purpose, then such Notice shall be null and void, and such Proprietor or Proprietors shall give a fresh and like Notice before he, she, or they shall begin to raise or take any Rock Salt from or out of such Mine or Pit; and in case any such Proprietor or Proprietors shall neglect or refuse to give such Notice, or having given a Notice which shall become void as aforesaid, shall neglect to give a fresh and like Notice, every such Proprietor or Proprietors as aforesaid shall, for every such Offence, forfeit the Sum of Twenty Pounds.

Rock Salt not to be taken from any Warehouse but in the Presence of the Officer, nor in a less Quantity than Four Bushels, and only between certain Hours, on Penalty of its Forfeiture, with the Flats, &c.

XXI. And be it further enacted, That no Rock Salt shall be delivered, taken, removed, carried, or conveyed, from or out of any Warehouse or Storehouse entered according to the Directions of this Act, except in the Presence of the proper Officer of Excise under whose Survey the same shall be, nor shall any such Rock Salt be delivered, taken, removed, carried, or conveyed away, from or out of any such Warehouse or Storehouse as aforesaid, in any less Quantity than Four Bushels at One Time, nor shall any Rock Salt be delivered, taken, removed, carried, or conveyed, from or out of any such Warehouse or Storehouse, except between the Hours of Five in the Morning and Seven in the Evening, from the Twenty-fourth Day of *March* to the Twenty-ninth Day of *September*, and between the Hours of Seven in the Morning and Five in the Evening, from the Twenty-eighth Day of *September* to the Twenty-eighth Day of *March*, in each Year; and all such Rock Salt so delivered, or removed or removing, contrary to the Directions of this Act, together with the Packages containing the same, and the Flats, Barges, Boats, or other Vessels, Waggons, Carts, or other Carriages, and also the Horses and Cattle used or employed in removing the same respectively, shall be forfeited, and the same respectively shall and may be seized by any Officer or Officers of Excise, and the Owner or Owners, Proprietor or Proprietors of such Warehouse or Storehouse shall forfeit and lose the Sum of Forty Shillings for every Bushel of such Rock Salt so delivered, removed or removing, contrary to the Directions of this Act, or the Sum of Fifty Pounds, at the Election of His Majesty's Attorney General, or the Person or Persons who shall sue for the same.

Makers of Salt, Refiners of Rock Salt, and Proprietors of Salt Works, to

XXII. And be it further enacted, That all and every Maker or Makers of Salt, and Refiner or Refiners of Rock Salt, and Proprietor or Proprietors of any Salt Work respectively, shall provide, support, and maintain a proper and secure Warehouse, Storehouse, or Loft, or Warehouses,

provide Warehouſes, into which all Salt (Rock Salt excepted) ſhall be put, and ſecured by the Exciſe Officer.

Storehouſes, or Lofts, with good and ſufficient Faſtenings thereto, into which Warehouſe or Warehouſes, or Storehouſe or Storehouſes, or Loft or Lofts, or ſome or one of them, all his, her, or their Salt (Rock Salt excepted) ſhall be put and depoſited by and at the Expence of ſuch Maker, Refiner, or Proprietor, or Makers, Refiners, or Proprietors, according to the Directions of this Act, and no ſuch Warehouſe, Storehouſe, or Loft, ſhall have more than Two Doors or Entrances for the Purpoſe of delivering Salt out of any ſuch Warehouſe, Storehouſe, or Loft, nor ſhall any ſuch Warehouſe, Storehouſe, or Loft, have more than Four Doors or Entrances immediately into or communicating with any Pan or Boiling Houſe, nor ſhall there be any other Door or Communication whatſoever between any ſuch Warehouſe, Storehouſe, or Loft, and any other Place whatſoever, ſave and except ſuch Doors, Entrances, or Communications as aforeſaid, and each ſuch Warehouſe, Storehouſe, and Loft reſpectively, ſhall be locked up and ſecured by the proper Officer of Exciſe under whoſe Survey the ſame ſhall from Time to Time be, except at ſuch Time or Times only as ſuch Officer ſhall be attending for the Purpoſe of depoſiting Salt therein, or for weighing or taking Account of, or delivering Salt out of ſuch reſpective Warehouſe, Storehouſe, or Loft; and if any ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors as aforeſaid, ſhall neglect or refuſe to provide ſuch Warehouſe, Storehouſe, or Loft, or Warehouſes, Storehouſes, or Lofts as aforeſaid, he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Penalty of 50 *l.* for Neglect.

Makers of Salt, Refiners of Rock Salt, and Proprietors of Salt Works, to give previous Notice of Intention to charge their Pans, *etc.* on Penalty of 20 *l.*

XXIII. And be it further enacted, That all and every Maker or Makers of Salt, and Refiner or Refiners of Rock Salt, and Proprietor or Proprietors of any Salt Work, ſhall, at leaſt Six Hours before he, ſhe, or they, ſhall begin to charge his, her, or their Pan or Boiler with Brine or other Preparation for making or refining Salt, give to the Officer of Exciſe under whoſe Survey his, her, or their Salt Work ſhall be, a Notice in Writing of his, her, or their Intention ſo to do, ſpecifying therein the particular Time and Hour at which he, ſhe, or they intends or intend ſo to charge his, her, or their Pan or Boiler, and alſo whether he, ſhe, or they intends or intend to make large grained, commonly called *Fiſhery Salt*, or fine grained Salt; and if any ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall not begin to charge his, her, or their Pan or Boiler within the Space of One Hour after the particular Time or Hour ſpecified in ſuch Notice for that Purpoſe, then ſuch Notice ſhall be void, and every ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors as aforeſaid, ſhall give a freſh and like Notice before he, ſhe, or they ſhall begin to charge his, her, or their Pan or Boiler; and in caſe ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall neglect or refuſe to give ſuch Notice, or having given a Notice which ſhall become void as aforeſaid, ſhall neglect or refuſe to give a freſh and like Notice, he, ſhe, or they ſhall, for each and every ſuch Offence, forfeit the Sum of Twenty Pounds.

Such Makers, *&c.* ſhall proceed, without Delay, to charge with the whole

XXIV. And be it further enacted, That all and every ſuch Maker or Makers of Salt, Refiner or Refiners of Rock Salt, and Proprietor or Proprietors of any Salt Work, who, in purſuance of any ſuch Notice as aforeſaid, ſhall begin to charge his, her, or their Pan or Boiler with Brine

Brine or other Preparation for making Salt or refining Rock Salt, ſhall proceed without Reſpite or Delay, and with all due Diligence and Diſpatch, to charge ſuch Pan or Boiler with the whole Quantity of Brine or other Preparation intended to be employed, uſed, or worked off at ſuch Boiling or Operation, on Pain, for every Neglect or Refuſal thereof, to forfeit the Sum of Twenty Pounds: Provided always nevertheleſs, That if any ſuch Maker, Refiner, or Proprietor, ſhall have Occaſion to add to or increaſe the Brine in any Pan or Boiler, after ſuch Pan or Boiler ſhall have been charged, and before any Salt of that particular Boiling or Operation ſhall have been taken from or out of ſuch Pan or Boiler, he, ſhe, or they ſhall be permitted and allowed Once, but not oftener, to add to and increaſe the Quantity of Brine in any ſuch Pan or Boiler, upon giving to the Officer of Exciſe under whoſe Survey his, her, or their Salt Work ſhall then be, a Notice in Writing of his, her, or their Intention to make ſuch Addition or Increaſe, which Notice ſhall be given by the Space of Two Hours before he, ſhe, or they ſhall begin to make ſuch Addition or Increaſe, and ſhall contain ſuch or the like Particulars as are herein-before required to be ſpecified in the Notice directed to be given for charging the Pan or Boiler.

Quantity of Brine, &c. to be employed, on Penalty of 20*l.*

One Addition may be made to the Charge before Salt is taken out, upon giving previous Notice to the Officer.

XXV. And be it further enacted, That if any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, ſhall convey or put any Brine into any Pan or Boiler after he, ſhe, or they ſhall have begun to take any Salt out of ſuch Pan or Boiler, and before the whole Boiling or Operation of ſuch particular Charge ſhall be finiſhed, and all the Salt made or intended to be made therefrom ſhall be taken out of ſuch Pan or Boiler, or ſhall convey or put any Brine into any Pan or Boiler after the ſame ſhall have been fully charged, (except in the Manner herein-before allowed, under ſuch Notice as is herein-before provided, for making an Addition to or increaſing the Brine in the Pan or Boiler), he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Penalty of 50*l.* for putting Brine into a Pan after Salt is taken out before the whole Operation is finiſhed, or after charged, except as before allowed.

XXVI. And be it further enacted, That all the Salt taken from or out of each and every Pan or Boiler at each Boiling or Operation, ſhall be kept in the Pan Houſe, Boiling Houſe, or Boiling Place, ſeparate and apart from all other Salt whatever, and within Ten Hours after the Salt ſhall be ſo taken from or out of ſuch Pan or Boiler, and before any Salt of any ſubſequent Boiling or Operation ſhall be taken from or out of the ſame Pan or Boiler, ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors, ſhall deliver to the proper Officer of Exciſe under whoſe Survey his, her, or their Salt Work ſhall be, a Declaration in Writing, ſpecifying the true Number of Baſkets, Barrows, or Troughs of Salt, made or taken from or out of ſuch Pan or Boiler at ſuch Boiling or Operation, and thereupon the ſaid Officer ſhall proceed to take an Account of the Number of Baſkets, Barrows, or Troughs of Salt ſo made or taken from or out of ſuch Pan or Boiler as aforeſaid.

Salt taken from each Pan to be kept ſeparate, and within a limited Time, and before Salt of any ſubſequent Boiling be taken out, a Declaration to be given the Officer who ſhall take an Account.

XXVII. And be it further enacted, That when and ſo ſoon as the proper Officer of Exciſe ſhall have taken an Account of and aſcertained the Number of Baſkets, Barrows, or Troughs of Salt made at any Boiling, the Maker or Makers, or Refiner or Refiners of ſuch Salt, or the Proprietor or Proprietors of the Salt Work where ſuch Salt ſhall be made,

When the Account is taken, the Salt to be removed into the Warehouſe, on Penalty of 20*l.*

made, ſhall immediately proceed, with a ſufficient Number of his, her, or their Workmen and Servants, and with all due Diligence and Diſpatch, to carry or remove all ſuch Salt into his, her, or their entered Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts; and if ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors, ſhall neglect or refuſe ſo to remove ſuch Salt, he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

Half the Salt of any Boiling may be warehouſed before the Whole is finiſhed, on certain Conditions.

XXVIII. Provided always nevertheleſs, and be it further enacted, That in caſe any Maker or Makers, Refiner or Refiners of Salt, or Proprietor or Proprietors of any Salt Work, inſtead of keeping the Salt of each Boiling or Operation in the Pan or Boiling Houſe until the Whole of each Boiling or Operation ſhall be finiſhed, ſhall be deſirous to carry, remove, or put any Salt of any particular Boiling or Operation into his, her, or their Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, before any ſuch Boiling or Operation ſhall be finiſhed, it ſhall and may be lawful to and for ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, to carry, remove, or put One Half (but neither more nor leſs) of the whole Number of Baſkets, Barrows, or Troughs, of Salt, to be made at each ſuch Boiling or Operation into any ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, upon the Terms and Conditions herein-after mentioned; that is to ſay, That in the Notice required by this Act to be given for charging his, her, or their Pan or Boiler with Brine, or other Preparation, ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall ſpecify the particular Number of Baſkets, Barrows, or Troughs, of which ſuch Half of ſuch particular Boiling or Operation ſhall or will conſiſt, and the Day, and Hour of the Day, when ſuch Half of the Number of Baſkets, Barrows, or Troughs, of Salt of every ſuch Boiling or Operation ſhall be carried, removed, or put, into ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts; and alſo that all the Salt which, according to the Specification in ſuch Notice, ſhall be intended to be carried, removed, or put into ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, at each ſuch Removal, ſhall be actually ſo carried, removed, and put, immediately after the proper Officer of Exciſe hath taken a true Account thereof, and before any more or other Salt ſhall be taken out of the Pan or Boiler of that or any ſubſequent Boiling or Operation.

On or before *Oct.* 10, 1798, Officers may take an Account of the Quantity of Salt and Rock Salt in the Cuſtody of Refiners for which the Duty has been paid, and the Commiſſioners of Exciſe may make an Allowance of 10*s. per* Buſhel out of

XXIX. And whereas certain Refiners of Rock Salt may have in their Cuſtody or Poſſeſſion, on the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, certain Quantities of Rock Salt, and Salt made from Rock Salt, for or in reſpect of which all His Majeſty's Duties may have been paid; be it therefore enacted, That it ſhall and may be lawful to and for the Officer or Officers of Exciſe, on or before the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, by and with the Privity, Conſent, and Aſſiſtance of any ſuch Refiner of Rock Salt, to weigh and take an Account of the Quantity of Salt and Rock Salt in the Cuſtody and Poſſeſſion of any ſuch Refiner or Refiners, and if on taking ſuch Account of the Quantity of Salt and Rock Salt in the Cuſtody and Poſſeſſion of any ſuch Refiner or Refiners, it ſhall be made appear, to the Satisfaction of the Commiſſioners of Exciſe, or the



major

major Part of them reſpectively, from the Books and Accounts of the Commiſſioners and Officers for managing and collecting His Majeſty's Duties on Salt, that all the Duties for or in reſpect of Rock Salt ſhall have been duly paid, for all or any Part of the Rock Salt, or Salt made from Rock Salt, which ſhall be ſo taken Account of by the proper Officer or Officers of Exciſe, in the Cuſtody or Poſſeſſion of any ſuch Refiner or Refiners as aforeſaid, then and in ſuch Caſe it ſhall and may be lawful to and for the Commiſſioners of Exciſe, or the major Part of them reſpectively, to allow to ſuch Refiner or Refiners, out of the Monies which ſhall firſt become due and payable by ſuch Refiner or Refiners, for the Duty charged by virtue of this Act, at and after the Rate of Ten Shillings for every Buſhel of Rock Salt, and Salt made from Rock Salt, for or in reſpect of which it ſhall be made appear as aforeſaid, that all the Duty payable thereon has been duly paid, always reckoning One Pound of refined Salt for every Pound of Rock Salt melted: Provided always, That no ſuch Allowance ſhall be made, until the Refiner or Refiners claiming the ſame ſhall have made Oath before the Collector or Superviſor of Exciſe, of the Collection or Diſtrict in which his, her, or their Refinery ſhall be ſituate, (which Oath ſuch Collector or Superviſor reſpectively are hereby authorized and empowered to adminiſter), that the Duty of Rock Salt, for the actual Quantity of Rock Salt, or Salt made from Rock Salt, for or in reſpect of which he, ſhe, or they ſhall claim any ſuch Allowance as aforeſaid, has been duly paid, and that no Part of ſuch Duty has been before allowed or drawn back.

the Duty under this Act.

No ſuch Allowance to be made but on Oath that the Duty has been paid.

XXX. And be it further enacted, That if any Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, or any other Perſon or Perſons whatſoever, ſhall remove, carry, or put any Salt, of which an Account has not been taken by the proper Officer of Exciſe, (Rock Salt in the Rock Salt Warehouſes adjoining to the Mine or Pit only excepted), into any ſuch entered Warehouſe, Storehouſe, or Loft as aforeſaid, or ſhall remove or convey out of his, her, or their Pan Houſe, Boiling Houſe, or Boiling Place, to any Room or Place, any Salt, before the Boiling or Operation of which ſuch Salt ſhall be a Part, ſhall be worked off, or before the Declaration hereinbefore required ſhall have been delivered to the proper Officer of Exciſe, or before ſuch Officer ſhall have duly taken an Account of, and aſcertained the Number of Buſhels, Barrows, or Troughs of Salt, of ſuch Boiling or Operation, or before the ſame ſhall have been removed into ſuch his, her, or their entered Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, as aforeſaid, then and in every ſuch Caſe all the Salt ſo removed, carried, or conveyed away, contrary to the true Intent and Meaning of this Act, ſhall be forfeited, together with the Package containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, or other Perſon or Perſons ſo offending, ſhall, for each and every ſuch Offence, forfeit the Sum of Twenty Shillings for every Pound Weight of ſuch Salt ſo removed, carried, or conveyed away, or the Sum of One hundred Pounds, at the Election of His Majeſty's Attorney General, or the Perſon or Perſons who ſhall ſue for the ſame.

Penalty for warehouſing Salt of which no Account has been taken, or removing Salt before the whole Boiling ſhall be worked off, or before Delivery of Declaration, or an Account ſhall be taken by the Officer, *etc.*

Warehouſes may be uſed at *Liverpool* or *Briſtol* for ſtoring Salt for Exportation, under certain Proviſions.

XXXI. And be it further enacted, That it ſhall and may be lawful to and for any Maker or Refiner of, or Dealer in Salt, to provide or erect, and make uſe of One or more ſuch Export Warehouſe or Warehouſes as herein-after mentioned, at or within the Ports of *Liverpool* or *Briſtol* reſpectively, for the Purpoſe of laying, ſtoring, or keeping therein Salt intended for Exportation: Provided, That every ſuch Warehouſe ſhall be well, ſubſtantially, and ſecurely built and conſtructed, and that no ſuch Warehouſe ſhall have more than One Door or Entrance to the ſame, and that there be no Communication between any ſuch Warehouſe and any other Place whatſoever, except ſuch Door or Entrance as aforeſaid: Provided alſo, That no ſuch Warehouſe be leſs than Twenty Yards diſtant from any Warehouſe which ſhall be uſed for laying, ſtoring, or keeping Salt for Home Trade or Conſumption, and that no ſuch Warehouſe be made uſe of for the laying, ſtoring, or keeping of Salt, until particular Entry, in Writing, of ſuch Warehouſe, ſhall have been made at the next Office of Exciſe by the Owner or Proprietor thereof.

Warehouſes to be locked up by the Officer.

XXXII. And be it further enacted, That every ſuch Warehouſe ſhall be ſecurely locked up by the proper Officer of Exciſe, except at ſuch Time or Times only as ſuch Officer ſhall be attending in purſuance of Notice to be given, according to the Directions of this Act, for depoſiting Salt therein, or delivering Salt out of the ſame for Exportation.

Salt may be delivered Duty-free from Warehouſes to be carried to Export Warehouſes.

XXXIII. And be it further enacted, That it ſhall and may be lawful to and for any Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, to deliver, Duty free, from his, her, or their Warehouſe or Warehouſes, Storehouſe or Storehouſes, Loft or Lofts, any Quantity of Salt (Rock Salt excepted) to be forthwith carried and conveyed to, and depoſited in any ſuch Export Warehouſe or Warehouſes as aforeſaid, at the Ports of *Liverpool* or *Briſtol*, for the Purpoſe of being exported therefrom to Parts beyond the Seas.

Salt or Rock Salt removed from a Warehouſe, except in the Preſence of an Officer, &c. to be forfeited, with the Carriages, &c. and the Perſons concerned to forfeit 100 *l.*

XXXIV. And be it further enacted, That if any Salt or Rock Salt ſhall be taken, removed, or carried out of any Warehouſe, Storehouſe, Loft, or other Place uſed by any Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, except in the Preſence of the proper Officer of Exciſe, and under and according to the Directions of this Act, between the Hours of Seven in the Evening and Five in the Morning, from the Twenty-fourth Day of *March* to the Twenty-ninth Day of *September*, or between the Hours of Five in the Evening and Seven in the Morning, from the Twenty-eighth of *September* to the Twenty-fifth Day of *March*, ſuch Salt and Rock Salt, together with the Package containing the ſame, and alſo the Waggons, Carts, or other Carriages, and Horſes and Cattle uſed or employed in carrying and removing the ſame, ſhall be forfeited, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons concerned or employed in ſuch Removal, or in whoſe Cuſtody or Poſſeſſion ſuch Salt ſhall be found, ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds.

Salt or Rock Salt removed without a Per-

XXXV. And be it further enacted, That if any Salt or Rock Salt ſhall be found removed or removing from any Salt Mine, Salt Pit, or

Salt Work, without a true and lawful Permit accompanying the ſame, or if any Salt or Rock Salt, ſent or conſigned to *London*, *Liverpool*, *Worceſter*, *Glouceſter*, or *Briſtol*, ſhall be found removed or removing to any or either of the ſaid Ports or Places, without a true and lawful Permit accompanying the ſame, or if any Salt or Rock Salt ſhall be found removed or removing Coaſtwiſe without a true and lawful Permit accompanying the ſame, or if any Salt or Rock Salt ſhall be found removed or removing under a falſe Deſcription, then all ſuch Salt and Rock Salt ſo found removed or removing, contrary to the true Intent and Meaning of this Act, ſhall be forfeited, together with the Package containing the ſame, and alſo all the Ships, Flats, Barges, Boats, or other Veſſels, Waggons, Carts, or other Carriages, and the Horſes and Cattle uſed or employed in removing the ſame, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons in whoſe Cuſtody the ſame ſhall be found, or who ſhall be, or ſhall have been employed or concerned in removing the ſame, ſhall forfeit the Sum of Forty Shillings for every Pound Weight of Salt and Rock Salt ſo found removed or removing, contrary to the true Intent and Meaning of this Act, or the Sum of One hundred Pounds, at the Election of His Majeſty's Attorney General, or the Perſon or Perſons who ſhall ſue for the ſame.

mit, or under a falſe Deſcription, to be forfeited, with the Ships, *etc.*

Penalty on Perſons concerned in ſuch Removal.

XXXVI. And be it further enacted, That in caſe any Officer of the Cuſtoms or Exciſe, ſhall find or diſcover any Perſon or Perſons in the Act of carrying or removing any Salt or Rock Salt from any Salt Mine, Salt Pit, or Salt Work, without being accompanied by a legal and authentick Permit, granted according to the Directions of this Act, it ſhall and may be lawful to and for ſuch Officer to apprehend ſuch Perſon or Perſons, and to take him, her, or them before any One or more of His Majeſty's Juſtices of the Peace for the County, Riding, Diviſion, City, or Liberty reſpectively, wherein ſuch Perſon or Perſons ſhall be diſcovered as aforeſaid, and it ſhall and may be lawful to and for any Juſtice or Juſtices of the Peace reſpectively, on the Party's Confeſſion of ſuch Offence, or on Proof thereof by the Oath of One or more credible Witneſs or Witneſſes, to convict in the Penalty of Fifty Pounds, every Perſon ſo found or diſcovered as aforeſaid; and every ſuch Perſon ſo convicted ſhall, immediately on ſuch Conviction, pay down into the Hands of ſuch Officer the ſaid Penalty in which he or ſhe ſhall be ſo convicted, or ſuch Sum to which the ſaid Penalty ſhall be mitigated by the Judgement of the ſaid Juſtice or Juſtices of the Peace, to be applied in Manner herein-after directed; and if any ſuch Perſon ſo convicted ſhall not forthwith ſo pay down the ſaid Penalty, or the Sum of Money to which the ſame ſhall be mitigated as aforeſaid, the ſaid Juſtice or Juſtices ſhall, by Warrant under his or their Hand and Seal or Hands and Seals, commit him or her to the Houſe of Correction for the ſaid County, Riding, Diviſion, City, or Liberty reſpectively, there to remain and be kept to Hard Labour for any Time not exceeding Twelve Months, to be reckoned from the Day of ſuch Conviction, and the Perſon ſo committed ſhall not be diſcharged until he or ſhe ſhall have paid the ſaid Penalty, or the Sum of Money to which the ſame ſhall have been ſo mitigated as aforeſaid, or until the Expiration of the Time for which ſuch Commitment was ſo made.

Officers of the Cuſtoms or Exciſe may carry Perſons removing Salt without a Permit before a Juſtice, who may convict them in the Penalty, and if not paid, may commit them to the Houſe of Correction.

XXXVII. And

Warehouſes to be approved of by the Surveyor or Superviſor of the Diſtrict;

XXXVII. And be it further enacted, That no Warehouſe, Storehouſe, or Loft, ſhall be deemed or taken to be a ſecure Warehouſe, Storehouſe, or Loft, within the Meaning of this Act, unleſs the ſame ſhall be approved of, in Writing, by and under the Hands of the reſpective Surveyor or Superviſor of Exciſe of the Diviſion or Diſtrict in which any ſuch Warehouſe, Storehouſe, or Loft ſhall be ſituate; any Thing in this Act contained to the contrary in anywiſe notwithſtanding.

and to be altered or repaired on his Requiſition.

XXXVIII. And be it further enacted, That all and every Maker or Makers of Salt, Refiner or Refiners of Rock Salt, Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, and Dealer or Dealers in Salt, ſhall, at his, her, and their own Expence, from Time to Time, and at all Times when required ſo to do by the Surveyor or Superviſor of Exciſe of the Diviſion or Diſtrict in which any ſuch Warehouſe, Storehouſe, or Loft ſhall be ſituate, immediately ſet about the altering, repairing, or amending, and ſhall alſo, within a reaſonable Time then next following, alter, repair, and amend ſuch Warehouſe, Storehouſe, or Loft, and the Walls, Partitions, Roof, and other Parts thereof reſpectively, to the Satisfaction of ſuch Surveyor or Superviſor, and to be approved of as aforeſaid; and if any ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors, or Dealer or Dealers, ſhall neglect or refuſe immediately to ſet about the altering, repairing, and amending the ſame, or to repair, amend, or alter the ſame reſpectively, when thereunto required according to the Directions of this Act, or if any Perſon or Perſons ſhall by any Means, Act, Device, or Contrivance whatſoever, open or enter, or gain Acceſs to any ſuch Warehouſe, Storehouſe, or Loft, except in the Preſence of the proper Officer of Exciſe, whoſe Buſineſs it ſhall be to attend to unlock the ſame, every ſuch Maker or Makers, or Refiner or Refiners, or Proprietor or Proprietors, or other Perſon or Perſons ſo offending, ſhall, for each and every ſuch Offence, forfeit the Sum of Twenty Pounds.

20 *l.* Penalty for Neglect, or for entering Warehouſes, except in Preſence of the Officer.

Superviſor or Surveyor of Exciſe may provide and affix Locks, *&c.* on Warehouſes at the Expence of the Parties.

XXXIX. And be it further enacted, That in all Caſes where by this Act it is directed that any Warehouſe, Storehouſe, Loft, or other Place belonging to any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, or Dealer or Dealers in Salt, ſhall be locked up and ſecured, it ſhall and may be lawful to and for the Superviſor or Surveyor of Exciſe of the Diſtrict or Diviſion within the Compaſs or Limits of which ſuch Warehouſe, Storehouſe, Loft, or other Place ſhall be ſituate, to provide and affix proper Locks, Keys, and Faſtenings of the beſt Sort, at the Expence of the Maker or Makers, Refiner or Refiners, Proprietor or Proprietors of ſuch Warehouſe, Storehouſe, Loft, or other Place; and if any ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors, or Dealer or Dealers, ſhall neglect or refuſe to pay for the Locks, Keys, and Faſtenings ſo provided as aforeſaid, or if any Perſon or Perſons ſhall wilfully deſtroy, damage, or injure any ſuch Lock, Key, or Faſtening, or ſhall by any Act, Device, or Contrivance, open, take off, or remove any ſuch Lock, Key, or Faſtening, or ſhall open, break, or remove any Door, Shutter, Partition, Floor, or Roof, or any Part thereof, belonging to any ſuch Warehouſe, Storehouſe, Loft, or other Place as aforeſaid, every Perſon ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds.

100 *l.* Penalty for not paying for ſuch Locks, or injuring them, *etc.*

XL. And be it further enacted, That where any Lock, Key, or Faſtening ſhall be provided in purſuance of this Act, all and every Maker and Makers of Salt, Refiner and Refiners of Rock Salt, and Proprietor and Proprietors of any Salt Mine, Salt Pit, or Salt Work, or Dealer or Dealers in Salt, to whom ſuch Locks, Keys, and Faſtenings reſpectively ſhall then belong, ſhall, at his, her, or their own Expence, from Time to Time and at all Times when required ſo to do by the reſpective Surveyors or Superviſors of Exciſe of the Diviſion or Diſtrict in which his, her, or their Salt Work, Salt Mine, Salt Pit, or Salt Refinery, or Export Warehouſe, ſhall be ſituate, immediately ſet about or cauſe to be ſet about the altering, repairing, and amending, and ſhall alſo, within a reaſonable Time then next following, alter, repair, and amend the ſame reſpectively, according to ſuch Requiſition; and if any ſuch Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, or Dealer or Dealers in Salt, to whom any ſuch Locks, Keys, and Faſtenings, or any or either of them, ſhall belong, ſhall neglect or refuſe immediately to ſet about the altering, repairing, or amending the ſame, or to alter, repair, or amend the ſame, when thereunto required, according to the Directions of this Act, he, ſhe, or they ſhall, for each and every ſuch Neglect or Refuſal, forfeit and loſe the Sum of Twenty Pounds.

Locks, *etc.* to be altered and repaired by the Owners on Requiſition of the Surveyors or Superviſors, on Penalty of 20*l.*

XLI. And be it further enacted, That when and ſo often as any Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, ſhall have Occaſion to deliver any Salt or Rock Salt from or out of any entered Warehouſe, Storehouſe, Loft, or other Place, to him, her, or them belonging, he, ſhe, or they ſhall give Notice to the proper Officer of Exciſe under whoſe Survey ſuch Warehouſe, Storehouſe, Loft, or other Place ſhall be, by the Space of Two Hours of his, her, or their Intention ſo to do, ſpecifying in ſuch Notice whether the Salt to be delivered be Rock Salt or other Salt, and whether for Home Trade, or for immediate Exportation, or for Removal to any and what particular Export Warehouſe, or for the Uſe of the Fiſheries, or Rock Salt to be uſed at any and what particular entered Refinery of Rock Salt, or for the making of Mineral Alkali or Flux for Glaſs; and thereupon ſuch Officer of Exciſe, who ſhall be ordered by the proper Superviſor of Exciſe ſo to do, and who ſhall not have other neceſſary and unavoidable Employment at the Time, ſhall attend, and open every ſuch Warehouſe, Storehouſe, Loft, or other Place, and weigh and take Account of all the Salt or Rock Salt ſo to be delivered from or out of ſuch Warehouſe, Storehouſe, Loft, or other Place, and ſhall make a juſt and true Report and Return thereof to the Commiſſioners of Exciſe, or to ſuch Perſon or Perſons as they ſhall appoint or employ to receive the ſame; and ſuch Return or Report ſhall be a Charge upon ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors: Provided always nevertheleſs, That every ſuch Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, ſhall be diſcharged and relieved, and he, ſhe, or they is and are hereby diſcharged and relieved, from the Payment of any Duty for ſo much of the Rock Salt ſo returned and charged as aforeſaid, as ſhall be duly delivered to be removed and carried to any ſuch entered Refinery of Rock Salt, for the Purpoſe of being refined, or as ſhall be duly delivered for making Mineral Alkali or Flux for Glaſs, ſuch Rock Salt being

Previous Notice to be given of Intention to take Salt or Rock Salt out of Warehouſes, and for what Uſes:

Officer to attend to take an Account, which ſhall be a Charge upon the Maker, *&c.* who ſhall be diſcharged from Payment of Duty for Rock Salt removed to entered Refineries, and for Salt delivered out for certain Purpoſes.

delivered and removed under, ſubject, and according to the Rules, Regulations, and Reſtrictions in that Behalf made and provided by this Act; any Thing in this Act contained to the contrary in anywiſe notwithſtanding: Provided alſo, That every ſuch Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, ſhall be diſcharged and relieved, and he, ſhe, or they is and are hereby diſcharged and relieved from the Payment of any Duty for ſo much of the Salt ſo returned and charged as aforeſaid, (Rock Salt excepted), as ſhall be duly and fairly delivered from and out of any ſuch Warehouſe, Storehouſe, or Loft, for the Purpoſe of being immediately exported to Parts beyond the Seas, or for Removal to any ſuch Export Warehouſe as aforeſaid, or for curing and preſerving Fiſh, under, ſubject, and according to the Rules, Regulations, and Reſtrictions herein-after provided in reſpect of Salt delivered for Exportation, or to be removed to any Export Warehouſe, or for the Purpoſe of curing and preſerving Fiſh reſpectively; any Thing in this Act contained to the contrary in anywiſe notwithſtanding: Provided alſo, That for ſo much Rock Salt as ſhall be duly and fairly delivered for Exportation to Parts beyond the Seas, in its native unrefined State, and under, ſubject, and according to the Rules, Regulations, and Reſtrictions by this Act in that Behalf provided, no greater or higher Duty ſhall be paid or payable by the Proprietor or Proprietors thereof, than One Penny for every Buſhel of ſuch Rock Salt ſo to be exported; any Thing in this Act contained to the contrary in anywiſe notwithſtanding.

For unrefined Rock Salt delivered for Exportation, a Duty of 1*d.* *per* Buſhel to be paid.

Exciſe Officer, on Requeſt, to give Permits *gratis*, for removing Salt or Rock Salt from Warehouſes.

XLII. And be it further enacted, That when and ſo often as any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, ſhall have Occaſion to remove or ſend away any Salt or Rock Salt from any entered Warehouſe, Storehouſe, or Loft, to him, her, or them belonging, the Officer of Exciſe of the Diviſion or Place where ſuch entered Warehouſe, Storehouſe, or Loft ſhall be ſituate, ſhall, without Fee or Reward, from Time to Time, upon a Requeſt Note made and delivered according to the Directions of this Act, grant and give a Permit, ſigned by the ſaid Officer, expreſſing the Quantity or Weight of all ſuch Salt or Rock Salt to be removed or ſent away, and diſtinguiſhing whether ſuch Salt be Rock Salt or other Salt, and expreſſing the Names of the reſpective Perſons from whom and to whom the ſame is intended to be removed, and ſpecifying whether the ſame is to be removed by Land or by Water, and by what Mode of Conveyance, and likewiſe whether the Salt, if Rock Salt, is to be removed for the Purpoſe of being refined in *England*, or for making Mineral Alkali, or for Exportation in its native unrefined State, and if it be not Rock Salt, whether it be Salt for Home Conſumption, or for immediate Exportation, or for Removal to any, and what particular Export Warehouſe, or Salt to be uſed or employed in curing and preſerving Fiſh; and every Officer of Exciſe, giving or granting ſuch Permit, ſhall ſpecify therein the Time for which the ſame ſhall be in Force.

No Permit to be valid unleſs a Requeſt Note be delivered to the Officer, containing

XLIII. And be it further enacted, That no Permit for the Removal of any Salt or Rock Salt ſhall be granted or be valid, unleſs the Maker or Makers of Salt, or the Refiner or Refiners of Rock Salt, or the Proprietor or Proprietors of the Salt Mine, Salt Pit, or Salt Work, from whence

whence ſuch Rock Salt ſhall have been raiſed or taken, or his, her, or their known Servant, ſhall make, and ſend or deliver to the proper Officer of Exciſe by this Act authorized to grant ſuch Permit, a Requeſt Note, in Writing, ſpecifying his, her, or their Name or Names, and alſo the Name or Names of the Perſon or Perſons to whom, and the Place to which ſuch Salt or Rock Salt is intended to be removed or ſent, the Weight or Quantity of the ſame, and whether the ſame is to be removed in Bulk, or in Baſkets, Bags, or other Packages, and the Number, Kind, and Sort, of ſuch Packages, and alſo whether the Salt or Rock Salt is to be removed by Land or Water, and by what Mode of Conveyance, and if it be Rock Salt which is intended to be removed, whether it be for the Purpoſe of being refined by the Perſon to whom the ſame is to be ſent, or for making Mineral Alkali, or for Exportation in its native unrefined State, or if it be other Salt, whether it be for Home Conſumption or for Exportation, or to be uſed or employed in curing and preſerving Fiſh reſpectively.

certain Particulars.

XLIV. And be it further enacted, That all and every Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Pit, Salt Mine, or Salt Work, ſhall reſpectively, daily and every Day, enter in a Book or Paper to be provided for that Purpoſe, an exact and particular Account of each and every Parcel, Quantity, or Load of Salt or Rock Salt ſold, delivered, or ſent out by ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors reſpectively, and ſhall diſtinguiſh the Kind or Species of Salt, and whether the ſame is ſold, delivered, or ſent out for Home Trade or Conſumption, or for immediate Exportation, or for Removal to one of ſuch Export Warehouſes, ſpecifying the ſame, and the Owner thereof, or to be uſed or employed in curing and preſerving Fiſh, or Rock Salt for refining, or for making Mineral Alkali; and ſuch Book or Paper ſhall be returned to the next Office of Exciſe every Six Weeks, and the Truth of the Entries made therein, ſhall be then and there verified upon the Oath of ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, or his, her, or their Chief Workmen or Agent, before the proper Collector or Superviſor of Exciſe, and the ſeveral and reſpective Collectors and Superviſors of Exciſe, are hereby authorized and required to adminiſter ſuch Oath accordingly; and in caſe any ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall neglect or refuſe to keep ſuch Book or Paper, or to make due Entries therein, according to the true Intent and Meaning of this Act, or ſhall neglect or refuſe to return the ſame as herein-before directed, or to verify the ſaid Entries, or any of them, upon Oath, ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds.

A daily Account to be kept of Salt or Rock Salt ſold or delivered, and for what Purpoſes, which ſhall every Six Weeks be returned to the next Exciſe Office, and there verified on Oath, on Penalty of 100 *l.*

XLV. And be it further enacted, That all and every ſuch Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, ſhall, within One Week after he, ſhe, or they ſhall have or ought to have made ſuch Entry upon Oath as laſt aforeſaid, pay and clear off all the Duties for and in reſpect of Salt or Rock Salt, which ſhall be due from him, her, or them reſpectively; and that every ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, who ſhall neglect or refuſe to make ſuch Payment

Within a Week after ſuch Entry on Oath, the Duties to be paid on Penalty of Double the Amount.

Payment as aforeſaid, ſhall forfeit for every ſuch Offence, Double the Sum of the ſaid Duty whereof the Payment ſhall be ſo neglected or refuſed.

The Duties for Salt or Rock Salt charged in the Week, to be cleared at the End thereof, (unleſs Bond has been given in Double the probable Duties in Six Weeks, to pay them at the End of every Six Weeks), on Penalty of Double the Amount.

XLVI. Provided nevertheleſs, and be it further enacted, That all and every Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, ſhall weekly, and at the End of every Week, pay and clear off all the Duties for or in reſpect of Salt and Rock Salt which ſhall have been charged to ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, in the then current Week, unleſs ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall have given Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Double the Value of the Duties which ſuch Commiſſioners of Exciſe, or ſuch Perſon or Perſons as aforeſaid, ſhall judge likely to ariſe, be charged on, or become due from ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, within any Six Weeks, for the due Payment, at the End of every Six Weeks, of all ſuch Sum and Sums of Money as ſhall ariſe, be charged on, and become due from ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, for or in reſpect of Salt or Rock Salt; and that if any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, who ſhall not have given ſuch Bond or Security as aforeſaid, ſhall neglect or refuſe to pay and clear off weekly, and at the End of every Week, all the Duties for and in reſpect of Salt or Rock Salt which ſhall be due from or unpaid by him, her, or them, ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall forfeit for every ſuch Offence Double the Sum of the ſaid Duty whereof the Payment ſhall be ſo neglected or refuſed.

Salt, Materials, &c. in the Cuſtody of Makers of Salt, &c. to be anſwerable for Duties and Penalties.

XLVII. And be it further enacted, That all Salt and Rock Salt, and all Materials, Preparations, Implements, Machines, Utenſils, and Veſſels, in the Cuſtody of any Maker or Makers of Salt, Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, or in the Cuſtody of any Perſon or Perſons to the Uſe of or in Truſt for ſuch Maker or Makers, or Refiner or Refiners, or Proprietor or Proprietors as aforeſaid, ſhall be ſubject and liable to, and the ſame are hereby made chargeable with all and ſingular the Duties of Exciſe in Arrear, or owing from Time to Time by ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, for or in reſpect of any Salt made or refined, or Rock Salt raiſed or taken out of any Salt Mine or Salt Pit, by him, her, or them reſpectively, and ſhall alſo be ſubject to all Fines, Penalties, and Forfeitures incurred by ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, for any Offence againſt this Act, and that it ſhall and may be lawful in all ſuch Caſes to levy ſuch Duties, Fines, and Penalties, and to uſe ſuch Proceedings as may lawfully be done, in relation to ſuch Salt and Rock Salt, Materials, Preparations, Implements, Machines, Utenſils, and Veſſels, as if the Debtor or Offender was the true and lawful Owner thereof.

Rock Salt removing to, or delivered on

XLVIII. And be it further enacted, That if any Rock Salt ſhall be found removing to, or ſhall be delivered at or on the Premiſes belonging to

to any Salt Refinery or Salt Work whatſoever, without a legal Permit, granted and obtained under and according to the Directions of this Act, then and in ſuch Caſe all ſuch Rock Salt ſo found removing, or which ſhall be delivered as aforeſaid, ſhall be forfeited, together with the Packages containing the ſame, and Ships, Flats, Barges, Boats, and other Veſſels, Waggons, Carts, or other Carriages, and alſo the Horſes and Cattle uſed and employed in removing the ſame, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon and Perſons employed or concerned in removing, delivering, or knowingly receiving the ſame without ſuch Permit as aforeſaid, ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Premiſes belonging to a Salt Refinery or Salt Work, without a Permit, to be forfeited, with Ships, &c. and the Perſons concerned to forfeit 100 *l.*

XLIX. And be it further enacted, That if any Refiner or Refiners of Rock Salt ſhall remove, ſend, or carry away from his, her, or their entered Premiſes, or diſpoſe of any Rock Salt in its native unrefined State, except for the Purpoſe of melting at and for the Uſe of his, her, or their own Works, or ſhall knowingly ſuffer any Rock Salt to be removed, carried, or ſent away, or otherwiſe diſpoſed of, contrary to the true Intent and Meaning of this Act, ſuch Refiner or Refiners ſhall, for every ſuch Offence, forfeit the ſaid Rock Salt ſo removed, carried, ſent away, or diſpoſed of, together with the Packages containing the ſame, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe; and ſuch Refiner or Refiners, or the Perſon or Perſons who ſhall ſo remove, carry, ſend away, or diſpoſe of any ſuch Rock Salt as aforeſaid, contrary to the true Intent and Meaning of this Act, ſhall, over and beſides the Forfeiture of the ſaid Rock Salt, forfeit and loſe the Sum of Forty Shillings for every Pound Weight thereof, or the Sum of One hundred Pounds, at the Election of His Majeſty's Attorney General, or the Perſon or Perſons who ſhall ſue for the ſame.

If any Refiner ſhall remove from his Premiſes, or diſpoſe of Rock Salt in its native State, except for melting at his own Works, it ſhall be forfeited.

Penalty for ſo removing or diſpoſing of it.

L. And be it further enacted, That all and every Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, or Salt Work, or of any Export or Import Warehouſe as aforeſaid, ſhall, and he, ſhe, and they is and are hereby required to provide and keep proper, ſufficient, and juſt Scales and Weights at each and every Salt Mine, Salt Pit, Salt Refinery, Salt Work, and Export and Import Warehouſe reſpectively, to him, her, or them belonging, for the Purpoſe of weighing and taking an Account of the Salt and Rock Salt reſpectively, which ſhall at any Time be in the Cuſtody or Poſſeſſion of any ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, and ſhall permit and ſuffer any Officer or Officers of Exciſe to uſe the ſame; and if any ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors, ſhall neglect or refuſe to provide and keep ſuch Scales and Weights, or either of them, or ſhall not permit or ſuffer any Officer or Officers of Exciſe to uſe the ſame, or if any ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall in the weighing of any ſuch Salt or Rock Salt, make uſe of, or cauſe or procure, or ſuffer to be made uſe of any falſe, unjuſt, or inſufficient Scales or Weights, or ſhall uſe or practiſe any Art, Device, or Contrivance, by which any ſuch Officer or Officers ſhall be or may be hindered or prevented from taking the juſt and true Weight, and aſcertaining the true Quantity of any ſuch Salt or Rock Salt, ſuch Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors, ſhall, for every

Scales and Weights to be kept at Salt Mines, &c. for the Uſe of the Exciſe Officers.

Penalty of 100 *l.* for not providing them, or not ſuffering the Officers to uſe them, or uſing falſe Ones, &c.

every such Offence, forfeit the Sum of One hundred Pounds, together with all such false, unjust, or insufficient Scales and Weights respectively, and the same shall and may be seized by any Officer or Officers of Excise.

Makers of Salt, &c. to assist with their Servants the Excise Officers in weighing Salt, on Penalty of 100*l.*

LI. And be it further enacted, That all and every Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Mine, Salt Pit, Salt Work, or Export or Import Warehouse, shall, when and so often as he, she, or they shall be thereunto required by the proper Officer of Excise, with a sufficient Number of his, her, or their Servants, aid and assist, to the utmost of his, her, or their Power, such Officer or Officers in weighing of his, her, or their Salt, or Rock Salt, on Pain of forfeiting, for every Neglect or Refusal so to do, the Sum of One hundred Pounds.

If any Person shall remove or conceal any Salt to evade the Duty, he shall forfeit 50*l.* and the Salt shall be forfeited.

LII. And be it further enacted, That if any Person or Persons shall take, remove, or carry away, or hide or conceal any Salt, or Rock Salt, with Intent to evade the Duty by this Act imposed, every Person so offending shall forfeit the Sum of Fifty Pounds, and all the Salt, or Rock Salt, so taken, removed, carried away, hid, or concealed, and also the Package containing the same, shall be forfeited, and the same respectively shall and may be seised by any Officer of the Customs or Excise.

To ascertain the Quantity of Salt or Rock Salt by the Officer, not less than Two Bushels shall be weighed, except where the Whole to be delivered shall be less.

Allowance to be made for Turn of the Scale.

LIII. And be it further enacted, That in all Cases where any Officer or Officers of Excise is or are authorized, empowered, or required to ascertain the Quantity of Salt, or Rock Salt, by Weight, no less Quantity of such Salt, or Rock Salt, shall be weighed at One Draught than Two Bushels, save and except in any Case where the whole Quantity of Salt, or Rock Salt, to be delivered at any One Time, shall be less than Two Bushels; and every such Officer or Officers, on weighing any Salt, or Rock Salt, shall give the Turn of the Scale in Favour of the Crown, and in lieu thereof shall make an Allowance at and after the Rate of Half a Pound Weight in every Two Bushels of such Salt, or Rock Salt.

Officers of the Customs or Excise may seize Salt or Rock Salt found in any Ship, Waggon, *etc.* or concealed in any Place, with the Ship, *etc.* when they have Reason to think it has been privately made, clandestinely imported, *etc.* and if the Party does not make it appear that the Duty has been paid, *etc.* they shall be forfeited.

LIV. And be it further enacted, That it shall and may be lawful for any Officer or Officers of the Customs or Excise to seize any Quantity of Salt, or Rock Salt, together with the Package containing the same, that shall be found in any Ship, Flat, Barge, Boat, or other Vessel, or in any Waggon, Cart, or other Carriage whatsoever, or loaded on any Horse, or which shall be lodged or concealed in any House, Outhouse, or other Place whatsoever, and also such Ship, Flat, Barge, Boat, or other Vessel, Waggon, Cart, or other Carriage, Horse and Horses, and other Cattle made use of in drawing such Waggon, Cart, or Carriage, or in carrying such Salt or Rock Salt, when such Officer or Officers shall have good Reason to suspect and believe that such Salt, or Rock Salt, shall have been privately and clandestinely procured or made in some private Salt Work, or other private Place, or clandestinely imported without Payment of Duty, or that the same shall have been fraudulently unshipped or re-landed after the same had been shipped for Exportation, or for the Purpose of curing and preserving Fish, or that the same shall have been fraudulently or clandestinely taken or delivered out of any Warehouse, Storehouse, or other Place where the same may or shall have been lodged and deposited, under the Direction of this Act; and if the Party in whose

whoſe Cuſtody or Poſſeſſion ſuch Salt, or Rock Salt, ſhall be found, or who ſhall lay claim thereto, ſhall not, at the Hearing or Trial of the Information for condemning the ſame, make it appear to the Satisfaction of the Court or Jury that the Duty has been duly and fairly paid for the ſaid Salt, or Rock Salt, or that the ſame was not landed, unſhipped, or re-landed, or taken or delivered out of any ſuch Warehouſe, Storehouſe, or other Place as aforeſaid, with any fraudulent Deſign or Intention, then and in every ſuch Caſe ſuch Salt, or Rock Salt, together with the Package containing the ſame, and the Ships, Flats, Barges, Boats, and other Veſſels, and alſo the Waggons, Carts, and other Carriages and Horſes, in or upon which the ſame ſhall be found, and the Cattle made uſe of in the drawing of ſuch Waggon, Cart, or other Carriage, or which ſhall be uſed or employed in removing ſuch Salt, or Rock Salt as aforeſaid, ſhall be forfeited, and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion ſuch Salt, or Rock Salt, ſhall be found, or who ſhall be concerned or employed in unſhipping, landing, re-landing, removing, or carrying the ſame, ſhall forfeit the Sum of Forty Shillings for every Pound Weight of ſuch Salt, or Rock Salt, ſo found as aforeſaid.

Penalty on Perſons in whoſe Cuſtody ſuch Salt or Rock Salt ſhall be found, &c.

LV. And be it further enacted, That if any Salt, or Rock Salt, ſhall be fraudulently lodged, hid, or concealed in any Place or Places whatſoever, with an Intent to defraud His Majeſty of the Duties by this or any other Act impoſed for or in reſpect thereof, all ſuch Salt and Rock Salt reſpectively ſhall be forfeited, together with the Package containing the ſame, and ſhall and may be ſeized by any Officer of the Cuſtoms or Exciſe; and the better to enable ſuch Officer or Officers to diſcover any ſuch Salt, or Rock Salt, ſo forfeited, if any ſuch Officer or Officers ſhall have cauſe to ſuſpect that any ſuch Salt, or Rock Salt, ſhall be ſo depoſited, lodged, hid, or concealed in any Place or Places whatſoever, then and in every ſuch Caſe, if ſuch Place or Places be within the Limits of the Chief Office of Exciſe in *London*, upon Oath made by ſuch Officer or Officers before any Two of the Commiſſioners of Exciſe for the Time being, or in caſe ſuch Place or Places ſhall be in any other Part of *Great Britain*, upon Oath made by ſuch Officer or Officers before One or more Juſtice or Juſtices of the Peace for the County, Riding, Diviſion, or Place where ſuch Officer or Officers ſhall ſuſpect ſuch Salt, or Rock Salt, to be lodged, hid, or concealed, ſetting forth the Grounds of his or their Suſpicions, it ſhall and may be lawful to and for the ſaid Commiſſioners, or Juſtice or Juſtices of the Peace reſpectively, before whom ſuch Oath ſhall be made, if they or he ſhall judge it reaſonable, by Special Warrant or Warrants under his and their reſpective Hands and Seals, to authorize and empower ſuch Officer or Officers, by Day or by Night, but if in the Night then in the Preſence of a Conſtable or other lawful Officer of the Peace, to enter into all and every ſuch Place or Places where he or they ſhall ſuſpect ſuch Salt, or Rock Salt, to be ſo lodged, hid, or concealed, and to ſeize and carry away all ſuch Salt, or Rock Salt, as he or they ſhall then and there find ſo lodged, hid, or concealed, together with all the Caſks, Bags, or other Packages whatſoever wherein the ſame ſhall be contained; and the Perſon or Perſons in whoſe Poſſeſſion ſuch Salt, or Rock Salt, ſhall be ſo found, ſhall forfeit and loſe the Sum of Forty Shillings for every Pound Weight of ſuch Salt, or Rock Salt, ſo lodged, hid, or concealed, or the Sum of One hundred

Salt or Rock Salt hid to evade the Duties to be forfeited, and Officers of the Cuſtoms or Exciſe ſuſpecting it to be ſo hid, on making Oath thereof, may be authorized by the Commiſſioners of Exciſe, or a Juſtice, to ſearch for it, &c.

Penalty on Perſons in whoſe Poſſeſſion ſuch Salt or Rock Salt ſhall be found.

hundred Pounds, at Election of His Majesty's Attorney General, or the Person or Persons who shall sue for the same.

Proof of the Payment of the Duties, &c. on Salt or Rock Salt seized, to lie on the Owner.

LVI. And be it further enacted, That if any Salt, or Rock Salt, shall be seized by any Officer or Officers of the Customs or Excise, and any Dispute shall arise, whether the Duties due and payable thereon shall have been paid for the same, then and in every such Case the Proof of the Payment of the Duties, or that the said Salt was fairly and lawfully removed from some known and entered Salt Work, according to the Directions of this Act, shall lie on the Owner or Owners, Claimer or Claimers, of such Salt, or Rock Salt, and not on the Officer who shall seize, stop, or detain the same.

No Salt to be delivered Duty free for Exportation except from Warehouses adjoining Salt Works, or Refineries, or Export Warehouses, at *Bristol* or *Liverpool*.

LVII. And be it further enacted, That no Salt shall be delivered free of Duty for Exportation, save and except from or out of the Warehouse, Storehouse, or Loft, or Warehouses, Storehouses, or Lofts, belonging and adjoining to the Salt Work or Salt Refinery where such Salt so to be exported shall have been made or refined, or from or out of some Export Warehouse, to be provided, entered, and approved, at and within the Ports of *Bristol* or *Liverpool*, under and according to the Directions of this Act.

No Rock Salt to be exported on the Low Duty, except delivered from the Warehouse adjoining the Mine from whence taken, and such Salt shall be conveyed immediately to the Port of Exportation, *etc.*

LVIII. And be it further enacted, That no Rock Salt shall be exported to Parts beyond the Seas, upon Payment of only the low Duty to which Rock Salt for Exportation is subject and liable by this Act, save and except such Rock Salt only as shall be delivered for that Purpose from or out of the Warehouse or Storehouse belonging and adjoining to the Salt Mine or Salt Pit from whence the Rock Salt so to be exported shall have been taken; and all such Rock Salt, which shall be delivered for Exportation upon such low Duty as aforesaid, shall be carried or conveyed immediately from such Warehouse or Storehouse so belonging and adjoining to such Salt Mine or Salt Pit as aforesaid, to the Port from whence the same is intended to be exported, and shall be there put on board the Ship or Vessel in which the same is intended to be exported to Parts beyond the Seas, and shall not be landed, or put or deposited in any Warehouse, Storehouse, or other Place in *Great Britain*, except in case of unavoidable Necessity, after the same shall have been so delivered for Exportation as aforesaid, on Pain of forfeiting all the Rock Salt so landed or put into any Warehouse, Storehouse, or other Place, contrary to the true Intent and Meaning of this Act.

No Rock Salt shall be delivered Duty free, except from the Warehouse adjoining the Mine whence taken, to be carried to an entered Refinery, where it shall be conveyed directly.

LIX. And be it further enacted, That no Rock Salt shall be delivered free of Duty, save and except such Rock Salt only as shall be removed from and out of the Warehouse or Storehouse belonging and adjoining to the Salt Mine or Salt Pit from whence the same was raised or taken, for the Purpose of being carried or conveyed, under, subject, and according to the Rules and Regulations herein-after in that Behalf provided, to some known and entered Refinery of Rock Salt, and such Rock Salt, so delivered free of Duty for the Purpose aforesaid, shall be carried and conveyed directly from the Warehouse or Storehouse, from whence the same shall be removed as aforesaid, to the Salt Refinery at which the same is intended to be melted and refined.

Rock Salt may be taken out of Warehouses

LX. Provided always nevertheless, That nothing in this Act contained shall extend, or be deemed or construed to extend to prevent any such Maker

Maker or Makers of Mineral Alkali, or Flux for Glaſs, as is herein-after mentioned, from taking any Rock Salt from or out of any ſuch Warehouſe, free of Duty, for the Purpoſe of making Mineral Alkali, or Flux for Glaſs, on giving ſuch Bond or Security as is herein-after in that Behalf preſcribed.

Duty free, for making Mineral Alkali, or Flux for Glaſs, on Bond.

LXI. And be it further enacted, That when and ſo often as any Maker or Makers of Salt, or Refiner or Refiners of Rock Salt, or Proprietor or Proprietors of any Salt Work, ſhall have Occaſion to deliver any Salt from his, her, or their entered Warehouſe or Warehouſes, or Storehouſe or Storehouſes, or Loft or Lofts, either for immediate Exportation, or to be uſed and employed in curing and preſerving Fiſh, or to be ſent and conveyed to ſome entered Export Warehouſe, provided under and according to the Directions of this Act, for keeping Salt for Exportation, at the Port of *Liverpool* or *Briſtol*, he, ſhe, or they ſhall give previous Notice in Writing to the proper Officer of Exciſe, under whoſe Survey ſuch Warehouſe or Warehouſes, Storehouſe or Storehouſes, or Loft or Lofts, ſhall be, by the Space of Two Hours, of his or their Intention ſo to deliver Salt as aforeſaid, and ſhall ſpecify in ſuch Notice the Day and Hour of the Day when he, ſhe, or they intends or intend to weigh and deliver ſuch Salt, the Quantity he, ſhe, or they intends or intend to deliver; and if it be Salt intended for immediate Exportation, he, ſhe, or they ſhall ſpecify at what Port or Place ſuch Salt is intended to be ſhipped, and by what Conveyance the ſame is to be carried to ſuch Port or Place; and if ſuch Salt is intended to be removed to any ſuch Export Warehouſe, to what particular Export Warehouſe the ſame is intended to be removed, and what is the Name of the Owner or Proprietor of ſuch Export Warehouſe, and by what Conveyance the ſame is intended to be removed to ſuch Export Warehouſe; or if the Salt ſo to be delivered as aforeſaid ſhall be intended for the Purpoſe of curing or preſerving Fiſh, then ſuch Maker or Makers, Refiner or Refiners, Proprietor or Proprietors as aforeſaid, ſhall ſpecify in ſuch Notice the Name of the Fiſh Curer or Fiſh Curers to whom, and the Place to which the Salt is to be conveyed or ſent, and by what Conveyance the ſame is to be removed.

Makers of Salt, &c. to give previous Notice to the Officer of Intention to deliver Salt for Exportation, curing Fiſh, or to be ſent to an entered Export Warehouſe, ſpecifying certain Particulars.

LXII. Provided always nevertheleſs, That if the Flat, Boat, or Veſſel, in or by which the Salt ſpecified in any ſuch Notice is intended to be removed or conveyed, ſhall be found incapable, either from the Want of Water or other unavoidable Circumſtance, to receive, take, or convey the whole Quantity of Salt ſo ſpecified in any ſuch Notice, then and in ſuch Caſe it ſhall and may be lawful to and for ſuch Maker, Refiner, or Proprietor as aforeſaid, to diſcontinue any ſuch Weighing or Delivery, upon giving to the proper Officer of Exciſe a Declaration in Writing, ſpecifying the real Cauſe of the Diſcontinuance, and the true Quantity of Salt which ſhall have actually been weighed and delivered in purſuance of any ſuch Notice as aforeſaid.

If the Flat, &c. in which Salt ſpecified in any Notice is intended to be removed, be incapable to receive the whole Quantity, the Weighing or Delivery may be diſcontinued, on giving a Declaration to the Officer of the Cauſe, &c.

LXIII. And be it further enacted, That before any ſuch Salt ſhall be delivered free of Duty for immediate Exportation, or before any Rock Salt ſhall be delivered for Exportation upon the low Duty to which Rock Salt is ſubject and liable upon Exportation, the Maker or Makers, Refiner or Refiners thereof, or Proprietor or Proprietors of the Salt Mine, Salt Pit, or Salt Work, from whence the ſame ſhall be ſo delivered, ſhall give

Before Salt ſhall be delivered Duty-free, or Rock Salt on the low Duty, for Exportation, Bond to be

given that it shall be duly shipped and not clandestinely disposed of in *Great Britain*.

give sufficient Bond or Security, to be approved of by the Commissioners of Excise, or the Person or Persons who shall be appointed or employed by them for that Purpose, in Treble the Amount of the Duty by this Act imposed for or in respect of Salt, or Rock Salt, for Home Trade or Consumption, for all the Salt and Rock Salt so to be delivered for immediate Exportation, that all such Salt and Rock Salt so to be delivered for Exportation, and every Part thereof, shall, the Danger of Enemies only excepted, be duly shipped and put on board the Ship or Vessel in which the same is intended to be exported beyond the Seas, and that no Part of such Salt, or Rock Salt, shall, before the shipping thereof in such Ship or Vessel, be sold or delivered for Home Trade or Consumption, or otherwise fraudulently disposed of in *Great Britain*.

How such Bond shall be discharged.

LXIV. And be it further enacted, That such Bond or Security as aforesaid shall be cancelled and discharged upon the Maker or Makers, Refiner or Refiners of the Salt, or Proprietor or Proprietors of the Salt Work from whence the Salt, or Rock Salt, was so delivered as aforesaid, producing to and leaving with the proper Officer of Excise a Certificate under the Hand of such other Officer of Excise as shall be authorized or employed to give and grant the same, testifying that all and every Part of the Salt, and Rock Salt, mentioned in such Bond or Security had been duly shipped and put on board the Ship or Vessel in which the same was intended to be exported, under, subject, and according to the Rules and Regulations herein-after in that Behalf prescribed: Provided always, That such Certificate shall be produced to and left with such proper Officer of Excise within Two Months next after the Day on which such Salt shall have been so delivered out of the Warehouse or Storehouse, or Warehouses or Storehouses, belonging to such Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors as aforesaid.

If on the Arrival at *Liverpool* or *Bristol* of Salt delivered for Exportation from thence, it cannot be taken on board, the Proprietor, upon Notice to the Excise Officer, *etc.* may deliver it into an Export Warehouse, and, on Certificate from the Officer, the Bond shall be cancelled.

LXV. Provided also, and be it further enacted, That if on the Arrival at *Liverpool* or *Bristol* of any Salt, (Rock Salt excepted), delivered for the Purpose of being shipped for Exportation from thence, the Ship or Vessel in which the same was intended to be exported shall have sailed from thence, or if for Want of Stowage or other Cause such Salt cannot be received or taken on board such Ship or Vessel, then and in such Case it shall and may be lawful to and for the Proprietor or Proprietors, or Owner or Owners of such Salt, upon due Notice in Writing given to the proper Officer of Excise within Twelve Hours after the Arrival of such Salt, and upon a due Observance of Conformity to and Compliance with the Rules, Regulations, Restrictions, and Provisions provided and established for and in respect of the warehousing of Salt in any entered Export Warehouse at the Ports of *Liverpool* and *Bristol*, to deliver the Whole of such Salt, if the Whole cannot be received or taken on board such Ship or Vessel as aforesaid, or such Part thereof as cannot be received or taken on board such Ship or Vessel, into any such entered Export Warehouse, wherupon and in every such Case the proper Officer of Excise, upon being satisfied that the Whole of such Salt, or such Part thereof as hath not been duly shipped and exported to Parts beyond the Seas, has been duly delivered and secured in such Export Warehouse, is hereby authorized and required to grant a Certificate, testifying what Quantity of such Salt has been so shipped for Exportation, and what Quantity thereof hath been delivered and secured in such Export Warehouse as aforesaid;

aforesaid; and if the whole Quantity of Salt specified in such Certificate shall correspond and agree with the Quantity specified in the Bond given on the First Delivery of such Salt from the Warehouse, Storehouse, or Loft belonging to the Salt Work where such Salt was made, and if such Certificate shall be produced to and left with the proper Officer of Excise within the Time limited in such Bond or Security for the Production of the Certificate mentioned in the Condition of such Bond or Security, then and in such Case such Bond or Security so given as aforesaid shall be cancelled and discharged; any Thing in this Act contained to the contrary in anywise notwithstanding.

Previous Notice to be given the Officer of Intention to deliver Salt from Export Warehouses, specifying certain Particulars.

LXVI. And be it further enacted, That when and so often as any Owner or Proprietor, or Owners or Proprietors of any such Export Warehouse as aforesaid, provided and entered for the Purpose of laying, storing, and keeping Salt therein at the Port of *Liverpool* or *Bristol*, for Exportation as aforesaid, shall have Occasion to deliver any Salt from or out of such his, her, or their Warehouse, he, she, or they shall give previous Notice in Writing to the proper Officer of Excise under whose Survey such Warehouse shall then be, by the Space of Six Hours, of his, her, or their Intention so to deliver such Salt as aforesaid, and shall specify in such Notice the Day and Hour of the Day when he, she, or they intends or intend to weigh and deliver such Salt, and the Quantity thereof which he, she, or they so intends or intend to deliver for Exportation, and the Name of the Ship or Vessel in which the same is intended to be exported, and of the Master thereof, and to what Place such Salt is intended to be exported.

*In June yearly* the Officer to take an Account of Salt in Export Warehouses, and the Proprietor to forfeit 12*s.* for every Bushel deficient, One Sixth to the Officer, and the Remainder to His Majesty.

LXVII. And be it further enacted, That it shall and may be lawful to and for the proper Officer of Excise of the Division in which any such Export Warehouse, provided and entered for the Purpose of laying, storing, and keeping Salt for Exportation, at the Port of *Liverpool* or *Bristol*, shall be situate, Once in every Year, that is to say, in the Month of *June* in every Year, to weigh and take a particular Account of all the Salt remaining in any such Warehouse as aforesaid; and if upon weighing and taking such Account it shall appear that the whole Quantity of Salt duly delivered out of such Warehouse, since the Day on which the same was first entered at the Excise Office, or since the last preceding Time of taking such particular Account as aforesaid, added to the Quantity of Salt then remaining in such Warehouse, shall fall short or be deficient of the Quantity of Salt actually delivered into or deposited in such Warehouse, since the Day on which such Warehouse was first entered as aforesaid, or since the last preceding Time of taking such particular Account as aforesaid, added to the Quantity of Salt which was taken and established as the Stock of Salt in such Warehouse at such last preceding Time of taking such particular Account as aforesaid, then and in every such Case the Proprietor or Proprietors of any such Warehouse shall, for such Deficiency, forfeit and lose at and after the Rate of Twelve Shillings for every Bushel of Salt so deficient, One Sixth Part of which shall be to the Officer or Officers who shall discover such Deficiency, and the other Five Parts to and for the Use of His Majesty; but if instead of a Deficiency there shall appear to be an Increase or Surplus of Salt upon so taking such particular Account of, and balancing the Stock of Salt in any such Export Warehouse as aforesaid, then and in such Case such Increase or Surplus shall

Increase of Salt, on taking such Account, to be deemed

Part of the depending Stock.

ſhall be deemed and taken to be Part of the depending Stock of Salt in ſuch Export Warehouſe, and ſhall be carried forward, accounted for, and eſtabliſhed as Part of the Stock of Salt of ſuch Export Warehouſe at the next ſubſequent Time of weighing and taking the particular Account, and balancing of the Stock of Salt in ſuch Export Warehouſe as aforeſaid.

Before Salt is delivered Duty-free for curing Fiſh, Bond to be given that it ſhall be duly delivered to the Fiſh Curer.

LXVIII. And be it further enacted, That before any ſuch Salt ſhall be delivered free of Duty, for the Purpoſe of curing or preſerving Fiſh, the Maker or Makers, or Refiner or Refiners thereof, or Proprietor or Proprietors of the Salt Work from whence the ſame is to be ſo delivered, or the Merchant or Merchants for whoſe Account or on whoſe Order the ſame ſhall be delivered, ſhall give ſufficient Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Treble the Amount of the Duty of the Salt ſo intended to be delivered for the Purpoſe of curing or preſerving Fiſh (in which Bond or Security the Maſter or Owner of the Ship or Veſſel in which the Salt is to be carried or conveyed ſhall join), that all ſuch Salt, and every Part thereof, ſhall, the Dangers of Enemies only excepted, be duly delivered into the Cuſtody and Poſſeſſion of the Fiſh Curer or Fiſh Curers, for or to whom the ſame is to be conſigned or ſent, and that no Part of ſuch Salt ſhall, before the ſame ſhall be ſo delivered into the Cuſtody or Poſſeſſion of ſuch Fiſh Curer or Fiſh Curers as aforeſaid, be ſold or delivered for Home Trade or Conſumption, or otherwiſe fraudulently diſpoſed of in *Great Britain*.

How ſuch Bonds ſhall be diſcharged.

LXIX. And be it further enacted, That ſuch laſt-mentioned Bond or Security ſhall be cancelled and diſcharged upon the Maker or Makers, or Refiner or Refiners of the Salt, or Proprietor or Proprietors of the Salt Work where the Salt was ſo delivered, or the Merchant or Merchants for or on whoſe Account or Order the Salt was ſo delivered as aforeſaid, producing to and leaving with the proper Officer of Exciſe a Certificate under the Hand of ſuch other Officer of Exciſe as ſhall be authorized to give and grant the ſame, teſtifying that all and every Part of the Salt mentioned in ſuch Bond or Security has been duly delivered into the Cuſtody or Poſſeſſion of the Fiſh Curer or Fiſh Curers for whom the ſame was intended, or to whom the ſame was conſigned or ſent, and that Bond or Security has been given by or on the Part of ſuch Fiſh Curer or Fiſh Curers, that all the Salt ſent or conſigned to him, her, or them, and delivered into his, her, or their Cuſtody, ſhall be uſed and employed in curing and preſerving Fiſh; Provided always, That ſuch Certificate ſhall be produced to and left with ſuch proper Officer of Exciſe within Three Months next after the Day on which ſuch Salt ſhall have been delivered out of the Warehouſe or Storehouſe, or Warehouſes or Storehouſes, belonging to ſuch Maker or Makers, or Refiner or Refiners, Proprietor or Proprietors as aforeſaid.

Before Salt ſhall be delivered for Removal to any Export Warehouſe, Bond

LXX. And be it further enacted, That before any Salt ſhall be delivered for the Purpoſe of being removed to any ſuch entered Export Warehouſe at *Liverpool* or *Briſtol* as aforeſaid, the Maker or Makers, Refiner or Refiners thereof, or the Proprietor or Proprietors of the Salt Work;

Work, from which the Salt ſhall be intended to be delivered, ſhall give ſufficient Bond or Security, to be approved by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Double the Amount of the Duty by this Act impoſed for or in reſpect of Salt for Home Trade or Conſumption, for all the Salt ſo to be delivered as aforeſaid, that all the Salt ſo to be delivered as aforeſaid, and every Part thereof, ſhall, the Dangers of Enemies only excepted, be duly removed to, and delivered into ſuch Warehouſe at *Liverpool* or *Briſtol*, to which the ſame ſhall be conſigned or ſent, and that no Part thereof ſhall be delivered for Home Trade or Conſumption, or otherwiſe fraudulently diſpoſed of in *Great Britain*.

to be given that it ſhall be delivered into it.

LXXI. And be it further enacted, That ſuch laſt-mentioned Bond or Security ſhall be cancelled and diſcharged upon the Maker or Makers, Refiner or Refiners of Salt, or Proprietor or Proprietors of the Salt Work from whence the Salt was removed as aforeſaid, producing to and leaving with the proper Officer of Exciſe a Certificate under the Hand of ſuch Officer of Exciſe as ſhall be authorized to give and grant the ſame, teſtifying that all and every Part of the Salt mentioned in ſuch Bond or Security has been duly removed to, and delivered at, and ſecured in the ſaid Warehouſe to which the ſame was ſent or conſigned: Provided always, That ſuch Certificate ſhall be produced to and left with ſuch proper Officer of Exciſe, within Three Months next after the Day on which ſuch Salt ſhall have been firſt delivered from the Warehouſe, Storehouſe, or Loft, belonging to the Salt Work at which the ſame was made.

How ſuch Bonds ſhall be diſcharged.

LXXII. Provided alſo, and be it further enacted, That if on the Arrival at *Liverpool* or *Briſtol* of any Salt delivered upon Bond or Security for the Purpoſe of being removed to any ſuch entered Export Warehouſe as aforeſaid, the Proprietor or Proprietors, or Owner or Owners of any ſuch Salt, ſhall be deſirous of immediately exporting the ſame, or any Part thereof, in lieu and inſtead of firſt putting the ſame into ſuch Export Warehouſes as aforeſaid, it ſhall and may be lawful to and for ſuch Proprietor or Proprietors, or Owner or Owners, upon duly obſerving, conforming to, and complying with all the Rules, Regulations, Reſtrictions, and Proviſions provided and eſtabliſhed for or in reſpect of the exporting of Salt immediately, and without putting the ſame into ſuch Export Warehouſe, to ſhip the Whole, or any Part of ſuch Salt, for Exportation to Parts beyond the Seas, whereupon and in every ſuch Caſe the proper Officer of Exciſe, upon being ſatisfied that the Whole of ſuch Salt, or ſuch Part thereof as hath not been delivered and ſecured in ſuch Export Warehouſe as aforeſaid, has been duly ſhipped and exported to Parts beyond the Seas, is hereby authorized and required to grant a Certificate, teſtifying what Quantity of ſuch Salt hath been ſo ſhipped for Exportation, and what Quantity thereof hath been delivered and ſecured in ſuch Export Warehouſe as aforeſaid; and if the whole Quantity of Salt ſpecified in ſuch Certificate ſhall correſpond and agree with the Quantity ſpecified in the Bond or Security given on the firſt Delivery of ſuch Salt from the Warehouſe, Storehouſe, or Loft belonging to the Salt Work where ſuch Salt was made, and if ſuch Certificate ſhall be produced to and left with the proper Officer of Exciſe, within the Time limited in ſuch Bond or Security for the Production of the Certificate mentioned in the Condition of ſuch Bond or Security, then and in ſuch Caſe ſuch Bond or Security ſo given as aforeſaid ſhall be cancelled and diſcharged; any Thing in this Act to the contrary in anywiſe notwithſtanding.

Salt delivered to be removed to an Export Warehouſe may, on its Arrival at *Liverpool* or *Briſtol*, be immediately ſhipped for Exportation, and on Certificate from the Officer the Bond ſhall be diſcharged.

Before Rock Salt ſhall be delivered Duty-free to be refined, Bond to be given that it ſhall be delivered at the Refinery, and not ſold before for any other Purpoſe.

LXXIII. And be it further enacted, That before any Rock Salt ſhall be delivered free of Duty, to be melted and refined at any entered Refinery in *Great Britain*, the Proprietor or Proprietors of the Salt Mine or Salt Pit, from whence ſuch Rock Salt is to be delivered, ſhall give ſufficient Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Treble the Value of the Duty of the Rock Salt ſo intended to be delivered for the Purpoſe of being melted and refined as aforeſaid, that all ſuch Rock Salt, and every Part thereof, ſhall be duly delivered at the entered Refinery to which, and into the Cuſtody and Poſſeſſion of the entered Refiner or Refiners for or to whom the ſame is to be conſigned or ſent, and that no Part of ſuch Rock Salt ſhall, the Danger of Enemies only excepted, before the ſame ſhall be delivered into the Cuſtody or Poſſeſſion of ſuch Refiner or Refiners as aforeſaid, at and on the ſaid Refinery, be ſold or delivered for any other Purpoſe, or otherwiſe fraudulently diſpoſed of in *Great Britain*.

How ſuch Bonds ſhall be diſcharged.

LXXIV. And be it further enacted, That ſuch laſt-mentioned Bond or Security ſhall be cancelled or diſcharged, upon the Proprietor or Proprietors of the Salt Mine or Salt Pit, where the Rock Salt was ſo delivered as aforeſaid, producing to and leaving with the proper Officer of Exciſe a Certificate under the Hand of ſuch other Officer of Exciſe as ſhall be authorized to give and grant the ſame, teſtifying that all and every Part of the Rock Salt mentioned in ſuch Bond or Security has been duly delivered at the entered Refinery at which, and into the Cuſtody or Poſſeſſion of the entered Refiner or Refiners for whom the ſame was intended, or to whom the ſame was conſigned or ſent: Provided always, That ſuch Certificate ſhall be produced to and left with ſuch proper Officer of Exciſe, within Three Months next after the Day on which ſuch Rock Salt ſhall have been delivered out of the Warehouſe or Storehouſe, or Warehouſes or Storehouſes, belonging to ſuch Proprietor or Proprietors as aforeſaid.

Rock Salt delivered Duty-free for refining, or upon the low Duty for Exportation, and Salt Duty-free for Exportation or curing Fiſh, ſhall not be removed reſpectively in any Flat, *etc.* in which Salt of any other Deſcription or for any other Purpoſe ſhall be put, on Penalty of Forfeiture.

LXXV. And be it further enacted, That no Rock Salt, which ſhall be delivered Duty free, for the Uſe of, or to be conveyed to any Refinery of Rock Salt, ſhall be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt of any other Deſcription, or any Salt, or Rock Salt, for any other Purpoſe, ſhall be put or laid; and that no Rock Salt, which ſhall be delivered upon the low Duty for Exportation, ſhall be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt of any other Deſcription, or any Salt, or Rock Salt, for any other Purpoſe, ſhall be put or laid; and that no Salt, delivered Duty free for Exportation, or to be uſed in curing and preſerving Fiſh reſpectively, ſhall be removed in any Flat, Barge, Boat, or other Veſſel, or in any Waggon, Cart, or other Carriage, in which any Salt of any other Deſcription, or for any other Purpoſe, ſhall be put or laid, on Pain of forfeiting all the Salt, or Rock Salt, which ſhall be found ſo removed or removing, contrary to the Directions and true Intent and Meaning of this Act, and the ſame, together with the Package containing the ſame, ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Previous Notice to be given to the

LXXVI. And be it further enacted, That before any Salt, or Rock Salt, ſhall be put into, or ſhipped on board of any Ship or Veſſel, in which

which the ſame is intended to be exported to Parts beyond the Seas, the Shipper or Exporter thereof ſhall give at leaſt Six Hours Notice in Writing to the proper Officer of Exciſe of his Intention to ſhip the ſame, ſpecifying in ſuch Notice, the Quantity of the Salt, or Rock Salt, to be ſhipped, the Name of the Ship or Veſſel in which the ſame is to be ſhipped and exported, and of the Maſter thereof, and the Port or Place to which the Salt, or Rock Salt, is to be conſigned or ſent, and ſhall alſo, before ſuch Salt, or Rock Salt, ſhall be ſhipped, give ſufficient Bond or Security, to be approved by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, (in which Bond or Security the Maſter or Commander of the Ship or Veſſel ſhall join), in Treble the Value of the Duty on Salt for Home Trade or Conſumption, for all the Salt or Rock Salt to be exported, that all and every Part of ſuch Salt or Rock Salt ſhall, the Danger of the Seas and Enemies only excepted, be duly and truly exported to Parts beyond the Seas, and that the ſaid Salt or Rock Salt, or any Part thereof, ſhall not be unſhipped or relanded in any Part of *Great Britain*.

Officer of Intention to ſhip Salt or Rock Salt for Exportation, ſpecifying certain Particulars, with Bond that it ſhall be duly exported.

LXXVII. And be it further enacted, That all ſuch Salt, or Rock Salt, ſhall be weighed and ſhipped, and put into or on board of the Ship or Veſſel in which the ſame is to be exported in the Preſence of the proper Officer of Exciſe, who is hereby authorized and required to attend the weighing and ſhipping of ſuch Salt or Rock Salt, upon the Receipt of ſuch Notice, duly and legally ſent or delivered to him as aforeſaid; and if the Salt or Rock Salt ſo ſhipped and put into or on board ſuch Ship or Veſſel, ſhall be Salt or Rock Salt that ſhall have been ſent or brought immediately from the Salt Work at which the ſame was raiſed, made, or refined, then it ſhall and may be lawful to and for ſuch Officer, and he is hereby authorized and required, upon ſeeing and being ſatisfied that all the Salt or Rock Salt ſent or brought immediately from the Salt Work for Exportation as aforeſaid, has been or is duly ſhipped and put on board the Ship or Veſſel in which the ſame is intended to be exported to Parts beyond the Seas, and that Bond or Security has been legally given for the due Exportation thereof, to give and grant to the Party authorized to receive the ſame, a Certificate under his Hand, ſpecifying the Quantity and Species of the Salt or Rock Salt ſo ſhipped for Exportation as aforeſaid, and alſo the Name or Names of the Perſon or Perſons from whom the Salt or Rock Salt was brought or ſent, together with the Date and Number of the Permit with which the ſame was accompanied, and the Day on which the Salt or Rock Salt was ſo ſhipped as aforeſaid.

Such Salt and Rock Salt ſhall be weighed and ſhipped in the Preſence of the Officer, who ſhall grant a Certificate, ſpecifying the Quantity and Species ſhipped, *etc.*

LXXVIII. And be it further enacted, That it ſhall and may be lawful to and for any Perſon or Perſons who ſhall have paid, or ſecured to be paid, His Majeſty's Duty due and payable for any Salt, (Rock Salt and Foreign Salt excepted), or who ſhall buy or be lawfully entitled to any Salt (Rock Salt and Foreign Salt excepted) from the Perſon or Perſons who actually paid His Majeſty's Duties for the ſame, to export from any lawful Quays, and in the lawful Hours, any Salt (Rock Salt and Foreign Salt excepted) for which all the Duties ſhall have been paid, or ſecured to be paid, to any Parts beyond the Seas, by way of Merchandize, upon the Terms and according to the Directions herein-after mentioned; (that is to ſay), the Perſon or Perſons ſo intending to export ſuch Salt as aforeſaid,

Salt (Rock Salt and Foreign Salt excepted) for which the Duties have been paid, or ſecured to be paid, may be exported upon certain Conditions.

ſaid, ſhall give Six Hours Notice in Writing of the Time and Place of ſhipping ſuch Salt, unto the proper Officer of the Port or Place where ſuch Salt ſhall be intended to be ſhipped, who ſhall thereupon attend, and ſee the ſame weighed and put on Ship-board; and the Exporter or Exporters of ſuch Salt ſhall cauſe all ſuch Salt to be weighed and ſhipped in the Preſence of ſuch Officer accordingly; and ſhall alſo, before the ſhipping thereof, give ſufficient Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons appointed or employed by them for that Purpoſe, in Treble the Value of the Duty intended to be drawn back, that all and every Part of the Salt ſo intended to be exported ſhall, the Dangers of the Seas and Enemies only excepted, be duly exported to Parts beyond the Seas, and ſhall not be unſhipped, unladen, or laid or put on board any other Ship or Veſſel in *Great Britain* (Shipwreck or other unavoidable Accident excepted); and the Exporter ſhall make Oath before the proper Officer of Exciſe of the ſaid Port or Place, (which Oath ſuch Officer is hereby authorized and empowered to adminiſter), that he believes the Duty upon ſuch Salt has been fully paid, or ſecured to be paid; and the ſaid Officer of Exciſe being ſatisfied that all ſuch Salt has been duly and fairly ſhipped and exported, ſhall, within One Month after the Exportation thereof, give to the Exporter, or his Chief Clerk or Manager, a Debenture, expreſſing the Quantity of ſuch Salt ſo exported as aforeſaid, and that Oath has been made that the Duty has been paid for the ſame, and alſo that Bond or Security has been given for the due Exportation thereof; and ſuch Debenture being produced to the Collector of Exciſe of the Port or Place from whence the Salt was exported, ſuch Collector ſhall forthwith pay or allow to the Perſon or Perſons ſo exporting the ſame, or his, her, or their Agent or Agents, a Drawback or Allowance of the Duty before paid for ſuch Salt ſo exported; and if ſuch Collector ſhall not have ſufficient Money in his Hands to pay the ſame, the reſpective Commiſſioners of Exciſe in *England* or *Scotland* are hereby required and enjoined to pay the ſaid Drawback or Allowance out of the Duty on Salt.

Officer to give the Exporter a Debenture, expreſſing the Quantity of Salt exported, *etc.* on Production of which to the Collector of the Port, he ſhall allow a Drawback of the Duty.

No Certificate for cancelling Bonds, or Debenture for obtaining Drawbacks, ſhall be made out upon Exportation of Salt or Rock Salt, or upon Delivery of Salt for curing Fiſh, until it ſhall have been verified on Oath, that it has been duly exported or delivered.

LXXIX. And be it further enacted, That no Certificate or Debenture for cancelling or diſcharging any Bond or Security, or for obtaining any Drawback or Allowance of Duty, ſhall be made out upon the Exportation of any Salt, or Rock Salt, or upon the Receipt or Delivery of any Salt to be uſed or employed in curing and preſerving Fiſh, until the Owner or Owners, Proprietor or Proprietors, Exporter or Exporters, of ſuch Salt or Rock Salt, or One of them reſpectively, or his, her, or their known Agent, ſhall have verified upon Oath, before the proper Officer of Exciſe, that all the Salt, or Rock Salt, for which ſuch Certificate or Debenture ſhall be required, has been duly and fairly exported to Parts beyond the Seas, or duly delivered into the Cuſtody of the Fiſh Curer to whom the ſame was conſigned, as the Caſe may be, which Oath ſuch Officer of Exciſe is hereby authorized and empowered to adminiſter.

No Certificate or Debenture for Repayment of Duty for Salt, or for cancelling Bonds given

LXXX. And be it further enacted, That no Certificate or Debenture for the Repayment of Duty for and in reſpect of Salt, or for cancelling or diſcharging any Bond or Security given in reſpect of Salt or Rock Salt exported to *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Sark*, *Alderney*, or *Man*, ſhall be given or granted, until a Certificate ſhall be

produced under the Hands and Seals of the Collector, Comptroller, and Surveyor of His Majesty's Customs, or any Two of them, belonging to the Port in *Ireland*, or of the *Isle of Man*, or from the Register of Certificates, or other Chief Officer of the Customs in the said Islands of *Guernsey*, *Jersey*, *Sark*, or *Alderney*, at which such Salt or Rock Salt respectively shall have been landed, certifying that such Salt or Rock Salt has been duly landed there.

in respect of Salt or Rock Salt exported to *Ireland*, &c. shall be granted, until a Certificate be produced of its being duly landed.

LXXXI. And be it further enacted, That if any Salt or Rock Salt which shall be entered or shipped for Exportation, either free of Duty, or upon the low Duty to which Rock Salt for Exportation is subject and liable, or for the Purpose or with Intent to obtain the Drawback of any Duty, shall be unshipped, unloaded, or laid on Land, or put into any other Ship or Vessel in *Great Britain*, (Shipwreck or other unavoidable Accident excepted), then and in every such Case, over and above the Penalty of the Bond directed to be given by this Act, which shall be levied and recovered to His Majesty's Use, all the Salt or Rock Salt which shall be so unshipped, unloaded, or laid on Land, or put into any other Ship or Vessel in *Great Britain*, or the Value thereof, shall be forfeited, together with the Package containing the same, and also the Ship or Vessel from or out of which, and the Ship or Vessel into which such Salt shall be taken or put, and the same respectively shall and may be seized by any Officer or Officers of the Customs or Excise.

If Salt or Rock Salt shipped for Exportation, shall be unshipped or put in any other Vessel in *Great Britain*, it shall be forfeited with the Vessel.

LXXXII. And be it further enacted, That when and so often as any Dealer or Dealers in, or Seller or Sellers of Salt, or any other Person or Persons shall have Occasion to send or remove Coastwise, any Quantity of Salt received from any entered Salt Work, such Dealer or Dealers, Seller or Sellers, or other Person or Persons respectively, upon making Oath before the proper Officer of Excise of the Division or Place from whence the Salt is to be removed, (which Oath such Officer is hereby authorized and empowered to administer), that all the Salt so intended to be removed was received into his, her, or their Custody, with and under a legal Permit, and that he, she, or they believes or believe that the Duty for and in respect of such Salt has been duly paid, or secured to be paid, and upon the Delivery of a Request Note, according to the Form by this Act directed, shall be entitled to a Permit to accompany such Salt so to be removed or sent Coastwise as aforesaid.

If any Person make Oath that Salt intended to be removed was received into his Custody with a Permit, he shall be entitled to a Permit to remove it Coastwise.

LXXXIII. And be it further enacted, That all and every Master or Commander of any Ship or Vessel in or on board of which any Salt or Rock Salt shall be carried, or transported, or conveyed, from one Port or Place in *Great Britain* to another Part thereof, shall, before he shall begin to unship or land any Part of the Salt or Rock Salt, in or on board of such Ship or Vessel, produce to and leave with the proper Officer of Excise, who shall be appointed or employed to receive the same, a true and authentick Permit, or true and authentick Permits, for such Salt or Rock Salt, and shall make Oath before such proper Officer of Excise (which Oath such Officer is hereby authorized and empowered to administer), that to the best of his Knowledge and Belief, no Salt or Rock Salt hath been laid on board of, or put or taken into his Ship or Vessel since she departed or sailed from the Port or Place at which the Salt or Rock Salt mentioned in such Permit or Permits was shipped, and that

Masters of Vessels conveying Salt or Rock Salt from one Place in *Great Britain* to another, shall, before landing it, leave with the Excise Officer a Permit for the same, and make Oath that he believes no other has been put on board.

that he verily believes no Salt or Rock Salt whatſoever hath been laid on board, or put or taken into ſuch Ship or Veſſel, ſave and except ſuch as is mentioned and ſpecified in the Permit or Permits, then and at the Time of making ſuch Oath produced to and left with ſuch Officer as aforeſaid.

Such Maſters, when required by an Exciſe Officer, to cauſe the Salt or Rock Salt intended to be unſhipped, to be weighed, and an Account to be taken.

Penalty of 100 *l.* for refuſing to produce Permits, *&c.*

LXXXIV. And be it further enacted, That every ſuch Maſter or Commander of any Ship or Veſſel, in or on board of which any Salt ſhall be ſo carried or conveyed from one Port or Place in *Great Britain* to another Part thereof, ſhall, when he ſhall be thereunto required by any Officer of Exciſe, cauſe all the Salt or Rock Salt intended to be unſhipped or delivered, to be juſtly weighed out of ſuch Ship or Veſſel in the Preſence of ſuch Officer, who ſhall be permitted to take a true Account thereof; and if any ſuch Maſter or Commander ſhall neglect or refuſe to produce to and leave with ſuch Officer as aforeſaid, ſuch Permit or Permits as before-mentioned, or ſhall refuſe or neglect to make ſuch Oath as aforeſaid, or to weigh out of his Ship or Veſſel all the Salt or Rock Salt in and on board of the ſame, in the Preſence of ſuch Officer as aforeſaid, ſuch Maſter or Commander ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Maſters before they remove Salt or Rock Salt out of Flats, *&c.* to produce a Permit, and, if required, weigh ſuch Salt in Preſence of the Officer, on Penalty of 100 *l.*

LXXXV. And be it further enacted, That every Maſter or other Perſon having Charge of any Flat, Barge, Boat, or other Veſſel in which any Salt ſhall be laden, before he ſhall take or remove any Part of ſuch Salt or Rock Salt out of ſuch Flat, Barge, Boat, or other Veſſel, for the Purpoſe of laying or putting the ſame in or on board of any Ship, or of any other Flat, Barge, Boat, or other Veſſel, ſhall produce to the proper Officer of Exciſe of the Port or Place where ſuch Salt ſhall be intended to be ſo removed out of one Veſſel into another, a true and authentick Permit for ſuch Salt or Rock Salt, and ſhall, if thereunto required by ſuch Officer, weigh or cauſe all ſuch Salt or Rock Salt to be weighed on ſuch Removal as aforeſaid, in the Preſence of ſuch Officer; and if any ſuch Maſter or other Perſon ſhall refuſe or neglect to produce ſuch Permit or Certificate, or to weigh ſuch Salt or Rock Salt when thereunto required as aforeſaid, he ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Salt and Rock Salt imported from *Scotland* into *England* without Certificate of the Duties being paid, to be forfeited, with the Veſſels, *etc.*

50 *l.* Penalty on Perſons in whoſe Cuſtody found, *etc.*

LXXXVI. And be it further enacted, That all Salt and Rock Salt which ſhall be brought or imported from *Scotland* into *England*, without a legal Certificate under the Hand of the proper Officer of Exciſe in *Scotland*, teſtifying that all the Duties due and payable for or in reſpect of ſuch Salt made or procured in *Scotland* have been duly paid, ſhall be forfeited, together with the Package containing the ſame, and alſo the Ships, Barges, Boats, and other Veſſels, and the Waggons, Carts, or other Carriages, and likewiſe the Horſes and Cattle employed in importing or bringing, or removing or carrying the ſame, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion any ſuch Salt or Rock Salt ſhall be found, or who ſhall be concerned or employed in ſo importing or bringing, or removing or conveying the ſame, contrary to the true Intent and Meaning of this Act, ſhall forfeit the Sum of Fifty Pounds.

LXXXVII. And

LXXXVII. And be it further enacted, That no Salt or Rock Salt shall be brought or removed from *Scotland* to *England* by Land, on Pain of forfeiting the same, together with the Package containing the same, and also the Waggons, Carts, and other Carriages, and the Horses and Cattle used or employed in removing or bringing the same; and the same respectively shall and may be seized by any Officer or Officers of the Customs or Excise, and the Person or Persons concerned in so bringing or removing the same, contrary to the Direction of this Act, shall forfeit, for every Pound Weight of such Salt or Rock Salt so brought or removed, the Sum of Forty Shillings, or the Sum of One hundred Pounds, at the Election of His Majesty's Attorney General, or the Person or Persons who shall sue for the same.

No Salt or Rock Salt shall be removed from *Scotland* to *England* by Land, on Penalty of Forfeiture, with the Waggons, *etc.*

Penalty on Persons concerned in bringing it.

LXXXVIII. And be it further enacted, That the Master or Commander of every Ship or Vessel in which any Salt or Rock Salt shall be brought or imported from *Scotland* into *England*, shall, immediately on his Arrival at the Port or Place to which such Salt or Rock Salt is consigned, and before he shall presume to unship, unlade, or land any Part of such Salt or Rock Salt, produce to and leave with the proper Collector or Officer of Excise of such Port or Place as aforesaid, a legal Certificate under the Hand of the proper Officer of Excise in *Scotland*, testifying that all the Duties by this Act imposed for and in respect of such Salt and Rock Salt, made, or raised or taken from any Mine or Pit in *Scotland*, have been duly paid, and such Master and Commander as aforesaid, shall make Oath before such Collector or Officer of Excise as aforesaid, (which Oath such Collector or Officer is hereby authorized and empowered to administer), that such Salt and Rock Salt, intended to be unshipped or landed at such Port or Place, is the identical Salt or Rock Salt mentioned in such Certificate as aforesaid, and that no other Salt or Rock Salt has, to his Knowledge or Belief, been put or laden on board of his Ship or Vessel, since the Salt or Rock Salt mentioned in such Certificate as aforesaid was first put on board, and shall satisfy and pay to the said Collector or Officer of Excise, all the Duty by this Act imposed on Salt and Rock Salt brought from *Scotland* into *England*, with such Certificate as aforesaid, and shall forthwith weigh, unship, and deliver all such Salt or Rock Salt in the Presence of such Collector or Officer as aforesaid; and if such Master or Commander as aforesaid, shall neglect or refuse to produce to and leave with such Collector or Officer of Excise such Certificate as aforesaid, or to make such Oath as aforesaid, or to pay and satisfy the Duty in the Manner herein-before directed, or shall neglect or refuse to weigh, unship, and deliver all such Salt and Rock Salt in the Presence of such Collector or Officer as aforesaid, every such Master or Commander shall, for every such Offence, forfeit the Sum of One hundred Pounds, together with all the Salt and Rock Salt so brought and imported as aforesaid, together with the Packages containing the same, and also the Ship or Vessel in which the same shall be brought or imported as aforesaid, and the same respectively shall and may be seized by any Officer or Officers of Customs or Excise.

Masters of Vessels importing Salt or Rock Salt from *Scotland* into *England*, shall, before unshipping it, leave with the Officer of Excise a Certificate that the Duties have been paid, and make Oath that it is the identical Salt mentioned therein, and that no other has been put on board, and shall pay the Duty, *etc.* on Penalty of 100 *l.* and Forfeiture of the Salt and Vessel.

LXXXIX. And whereas Salt is an essential Ingredient in preparing and making Oxiginated Muriatic Acid, which is commonly made use of in the bleaching of Linen and Cotton: And whereas the granting an Allowance or Drawback of the Duties now payable on *British* Salt, for such

A Drawback of the Duties to be allowed on *British* Salt used in making Oxiginated Muriatic Acid

for bleaching Linen, under certain Provisions.

Salt as ſhall be uſed, employed, ſpent, and conſumed in the preparing and making of ſuch Oxiginated Muriatic Acid for the Purpoſe aforeſaid, will greatly promote and encourage the Manufacture of Linens and Cottons in this Kingdom: Be it therefore enacted, That the whole Duties now payable on Salt of *Engliſh* Manufacture, ſhall be drawn back and allowed for all Salt of *Engliſh* Manufacture which ſhall be uſed, employed, ſpent, and conſumed in making any ſuch Oxiginated Muriatic Acid in *England*; and alſo that the whole Duties now payable on Salt of the Manufacture of *Scotland*, ſhall be drawn back and allowed for all Salt which ſhall be uſed, employed, ſpent, and conſumed in making any ſuch Oxiginated Muriatic Acid as aforeſaid in *Scotland*, upon the Production of ſuch Certificate as is herein-after provided and directed: Provided always, That no ſuch Drawback or Allowance ſhall be granted for any more or other Salt than ſhall be actually mixed and mingled with Vitriolic Acid, Manganeſe, and Water, in the Preſence of the proper Officer of Exciſe, and in the Proportion of at leaſt Twenty Pounds Weight of Vitriolic Acid, Twenty Pounds Weight of Manganeſe, and Ten Pounds Weight of Water to every Fifty-ſix Pounds Weight of Salt; nor ſhall any ſuch Drawback or Allowance be granted to any Perſon not being an actual Bleacher of Linen or Cotton, nor unleſs every ſuch Bleacher, intending to claim ſuch Drawback or Allowance, ſhall make due Entry in Writing of every Workhouſe, Warehouſe, Storehouſe, Room, and other Place, by him, her, or them reſpectively intended to be made uſe of, in or for the preparing or making ſuch Oxiginated Muriatic Acid as aforeſaid, at the Office of Exciſe within the Compaſs or Limits whereof ſuch Workhouſe, Warehouſe, Storehouſe, Room, or other Place reſpectively ſhall be ſituate: Provided alſo, That it ſhall and may be lawful to and for any Officer or Officers of Exciſe, from Time to Time, and at all Times, by Day or Night, upon his or their Requeſt, to enter into and upon all and every the Workhouſes, Warehouſes, Storehouſes, Rooms, and other Places, reſpectively made uſe of by any ſuch Bleacher or Bleachers for the making of Oxiginated Muriatic Acid, and by weighing, gauging, or otherwiſe to take Account of all Salt which ſhall at any Time be therein, and of the State of Operation and Manufacture of ſuch Oxiginated Muriatic Acid.

Officer not to be obliged to attend the Mixture of Salt at Bleaching Grounds oftener than Once in Seven Days, nor unleſs he receive previous Notice, *etc.*

If the Bleacher ſhall not mix Materials within Half an Hour after the Officer attends, the Notice ſhall be void.

XC. And be it further enacted, That no Officer or Officers of Exciſe ſhall at any Time be obliged to attend the Mixture of any ſuch Salt and other Ingredients, at any ſuch Bleachers as aforeſaid, oftener than once in every Seven Days, nor ſhall any ſuch Officer or Officers be obliged to attend the Mixture of any ſuch Salt and other Ingredients, except he ſhall previouſly receive due Notice in Writing from ſuch Bleacher by the Space of Forty-eight Hours, ſpecifying the particular Day and Hour when ſuch Mixture is to be made, and the Quantity of Salt intended to be mixed and mingled; and if ſuch Bleacher ſhall not actually begin to mix and mingle all ſuch Salt and other Materials and Ingredients as aforeſaid, as he or ſhe ſhall at any Time intend to mix and mingle for any particular Operation of Oxiginated Muriatic Acid, in the Preſence of the proper Officer of Exciſe, and within ſuch Half an Hour after ſuch Officer ſhall attend in purſuance of any ſuch Notice as aforeſaid, ſuch Notice ſhall be null and void, and no ſuch Officer ſhall be obliged to attend again without a freſh and like Notice in Writing as aforeſaid.

XCI. And

XCI. And be it further enacted, That upon such Officer's attending and seeing any Quantity of Salt, not less than One Bushel, mixed and mingled in the Manner aforesaid, and upon receiving or having received an authentick Permit for such Salt, and being satisfied that the full Duties for all the Salt so mixed and mingled have been duly paid, he shall give and grant to the Bleachers, entitled to receive the same, a Certificate specifying the Quantity of Salt so mixed, mingled, used, and employed as aforesaid, and upon such Bleachers producing to the proper Collector of Excise such Certificate, and making Oath before such Collector, (which Oath such Collector is hereby authorized and empowered to administer), that all the Salt mentioned in such Certificate has been duly and *bona fide* used, employed, spent, and consumed, in making such Oxiginated Muriatic Acid as aforesaid, for the sole Purpose of bleaching Linen or Cotton, and that he or she verily believes all the Duties due and payable for Salt have been paid for all such Salt so used, employed, spent, and consumed, as aforesaid, and that no Drawback or Allowance has been obtained or received for or in respect of such Salt, the said Collector or the Commissioners of Excise shall thereupon pay or allow to such Bleacher as aforesaid, out of any Money in his or their Hands arising by the Duty on Salt, the Amount of the Duty paid for the Salt specified in such Certificate, deducting at the Rate of Seven and an Half *per Centum*, in consequence of the Increase in the Weight of the Salt, by the Moisture of the Air.

Officer on seeing not less than a Bushel of Salt mixed, and receiving a Permit for the Salt, to grant a Certificate to the Bleacher, which, on Production to the Collector of Excise, and Oath as to certain Particulars, shall entitle him to an Allowance of the Duty, deducting 7½ *per Cent.*

XCII. And be it further enacted, That all and every Person or Persons who shall intend to receive any Salt into his, her, or their Custody or Possession, free of Duty, for the Purpose of curing and preserving Fish, shall, before he, she, or they shall be permitted to receive any such Salt free of Duty, make Entry in Writing, at the next Office of Excise, of his, her, or their Name or Names, and Place of Abode, and of the Number and Situation of his, her, or their Warehouse or Warehouses, or Storehouse or Storehouses for storing and keeping Salt; and no Person or Persons shall be allowed or permitted to receive into his, her, or their Custody or Possession any such Salt free of Duty, before he, she, or they shall have made such Entry in Writing as aforesaid, nor until he, she, or they shall have provided a good and secure Warehouse or Storehouse, or good and secure Warehouses or Storehouses, for storing or keeping such Salt as aforesaid: Provided always nevertheless, That no such Warehouse or Storehouse shall be deemed or taken to be a secure Warehouse or Storehouse within the Meaning of this Act, unless the same shall be approved of in Writing, by and under the Hands of the respective Surveyor or Supervisor of Excise of the Division or District in which such Warehouse or Storehouse shall be situate; any Thing in this Act contained to the contrary in anywise notwithstanding.

Before any Person shall receive Salt Duty-free for curing Fish, he shall make Entry of his Name, Abode, and Warehouse.

Warehouse to be approved of by the Surveyor or Supervisor of the District.

XCIII. And whereas many Inhabitants of certain Parts of the Coast of this Kingdom, which are thinly inhabited, are employed in the taking and salting of Herrings, and being unable to provide themselves with proper Cellars or Warehouses for the keeping of Salt, and at the same Time depending on the said Fishery for their Subsistence, have been heretofore allowed to receive into their Custody Salt delivered Duty free, for the Cure of Fish; be it enacted, That it shall be lawful for the Lords Commissioners of His Majesty's Treasury, or the major Part of them for the Time being, by special Warrant or Warrants under their Hands, upon

The Treasury may authorize the Commissioners of Excise to permit Salt to be delivered Duty-free for curing Fish to Persons not having Warehouses, who have been heretofore allowed to receive it.

upon ſuch Terms and Conditions, and under, ſubject, and according to ſuch Rules, Regulations, and Reſtrictions as they ſhall judge expedient, to authorize the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, to permit Salt to be delivered free of Duty for the curing and preſerving of Fiſh, to any Perſon or Perſons intending to take and to ſalt Fiſh, and reſiding at any Place or Places, the Inhabitants whereof, although not provided with ſuch Cellars or Warehouſes as aforeſaid, have uſually been, before the paſſing of this Act, allowed to receive Salt for the Purpoſes aforeſaid into their Cuſtody, although ſuch Perſon or Perſons may not be provided with ſuch Cellars, Warehouſes, or Storehouſes, or have made ſuch Entry thereof as is required by this Act.

Before receiving Salt Duty-free for curing Fiſh, Bond to be given that it ſhall be ſo uſed, and that in *May* yearly an Account of the Quantity received and uſed ſhall be delivered to the Officer of Exciſe, &c.

XCIV. And be it further enacted, That all and every Fiſh Curer or Fiſh Curers, and all and every other Perſon or Perſons whatſoever, before he, ſhe, or they ſhall be allowed or permitted to receive into his, her, or their Cuſtody or Poſſeſſion any Salt free of Duty, for the Purpoſe of curing or preſerving Fiſh, ſhall give Bond or Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Treble the Value of the Duty of all the Salt which he, ſhe, or they ſhall have received, or had in his, her, or their Cuſtody or Poſſeſſion by the Space of One Year immediately preceding the Time of giving ſuch Bond or Security, or in caſe ſuch Fiſh Curer ſhall not have had any Salt in his Cuſtody for the Purpoſe of curing Fiſh in the Year immediately preceding, then ſuch Fiſh Curer or Fiſh Curers ſhall give the like Bond or Security in Treble the Value of the Duty of all the Salt he, ſhe, or they ſhall declare it to be his, her, or their Intention to receive within One Year immediately ſucceeding the Time of taking ſuch Bond or Security, or in the Sum of Fifty Pounds, at the Election of the ſaid Commiſſioners of Exciſe, or of the Perſon or Perſons who ſhall be appointed or employed by them as aforeſaid, that all the Salt he, ſhe, or they ſhall receive, and every Part thereof, ſhall be really and truly employed, ſpent, and conſumed in curing and preſerving Fiſh, or delivered over to ſome other Fiſh Curer or Fiſh Curers for the Purpoſe of curing and preſerving Fiſh, and that no ſuch Salt ſhall be employed, uſed, or diſpoſed of in any other Manner or Way, and alſo that he, ſhe, or they will duly and regularly, Once in every Year, that is to ſay, in the Month of *May* in every Year reſpectively, deliver to the proper Officer of Exciſe, whoſe Duty it ſhall be to receive the ſame, a true and particular Account, ſpecifying the exact and true Quantity of Salt which he, ſhe, or they ſhall have had or received into his, her, or their Cuſtody or Poſſeſſion free of Duty during ſuch Year, the true Quantity of ſuch Salt actually employed or conſumed by him, her, or them, in curing and preſerving Fiſh, and the true and juſt Quantity of every diſtinct Kind and Species of Fiſh reſpectively by him, her, or them cured and preſerved with ſuch Salt, and likewiſe the true Quantity of Salt delivered over to each and every other Fiſh Curer or Fiſh Curers, with the Name or Names of the Perſon or Perſons to whom ſuch Salt was delivered, and the particular Time or Times when the ſame was ſo delivered to each and every of ſuch Fiſh Curer or Fiſh Curers, and that he, ſhe, or they will produce to and weigh in the Preſence of the proper Officer of Exciſe, all the Salt he, ſhe, or they ſhall have in his, her, or their Cuſtody at the Time of making out and delivering to ſuch Officer ſuch Account as aforeſaid.

XCV. And

Fiſh Curers to verify their Accounts on Oath, on Penalty of Treble the Value of the Salt received within 12 Months.

XCV. And be it further enacted, That all and every Fiſh Curer and Fiſh Curers, and all and every other Perſon or Perſons who ſhall receive into his, her, or their Cuſtody or Poſſeſſion any Salt free of Duty, for the Purpoſe of curing and preſerving Fiſh, ſhall verify ſuch Account to be by him, her, or them made out as aforeſaid, on Oath before the Officer of Exciſe whoſe Duty it ſhall be to receive the ſame, which Oath ſuch Officer is hereby authorized and empowered to adminiſter accordingly; and if any ſuch Fiſh Curer or other Perſon or Perſons as aforeſaid ſhall refuſe or neglect to verify the ſame, he, ſhe, or they ſhall, for every ſuch Offence, forfeit Treble the Value of all the Salt delivered into his, her, or their Cuſtody or Poſſeſſion, within Twelve Months laſt preceding the Time when ſuch Account as aforeſaid ſhall or ought to have been made out and delivered as aforeſaid.

Bonds to be renewed on Delivery of ſuch Accounts, on Penalty of Forfeiture of the Salt in Poſſeſſion.

XCVI. And be it further enacted, That the Bond or Security directed by this Act to be given, by all and every Fiſh Curer, and all and every other Perſon or Perſons who ſhall receive into his, her, or their Cuſtody or Poſſeſſion, any Salt free of Duty, for the Purpoſe of curing and preſerving Fiſh, ſhall be renewed at each and every Time that ſuch Fiſh Curer or Fiſh Curers, or ſuch other Perſon or Perſons as ſhall have or ought to have delivered to the proper Officer of Exciſe ſuch Account as he, ſhe, or they is or are directed by this Act to make out and deliver; and if any Fiſh Curer or Fiſh Curers, or other Perſon or Perſons, ſhall neglect or refuſe to renew ſuch Bond or Security as aforeſaid, at ſuch Times as aforeſaid, he, ſhe, or they ſhall forfeit all the Salt in his, her, or their Cuſtody or Poſſeſſion, and the ſame, together with the Package containing the ſame, ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Before Salt from any Salt Work ſhall be delivered to any Fiſh Curer, he ſhall give Notice to the Officer of Exciſe, to ſee it weighed and warehouſed, who ſhall grant him a Certificate, ſpecifying the Quantity, *etc.*

XCVII. And be it further enacted, That before any Salt ſent or brought from any Salt Work or Salt Works ſhall be delivered into the Cuſtody or Poſſeſſion of any Fiſh Curer or Fiſh Curers, ſuch Fiſh Curer or Fiſh Curers ſhall give Two Days Notice to the proper Officer of Exciſe to attend and ſee the ſame weighed and delivered, and ſhall weigh and depoſit the ſame in his, her, or their entered Warehouſe or Storehouſe, or Warehouſes or Storehouſes, in the Preſence of ſuch Officer of Exciſe, who, when and ſo ſoon as he ſhall be ſatisfied that all and every Part of the Salt originally brought, ſent, or conſigned from the Maker or Makers, Refiner or Refiners, or Proprietor or Proprietors thereof, to or for ſuch Fiſh Curer or Fiſh Curers, ſhall be, or is actually delivered into his, her, or their entered Warehouſe or Storehouſe, Warehouſes or Storehouſes, ſhall give and grant to ſuch Fiſh Curer or Fiſh Curers reſpectively as aforeſaid, a Certificate under his Hand, ſpecifying the Quantity of ſuch Salt received into the Cuſtody or Poſſeſſion of ſuch Fiſh Curer or Fiſh Curers, the Day on which the ſame was ſo received, the Name or Names, and Place of Abode of the Perſon or Perſons to whom delivered, and the Name of the Perſon from whom brought or ſent, and alſo the Number and Date of the Permit with which ſuch Salt was accompanied.

Penalty for ſelling or giving away, or uſing for any other Purpoſe, Salt delivered Duty-free for curing Fiſh.

XCVIII. And be it further enacted, That if any Fiſh Curer or Fiſh Curers, or other Perſon or Perſons into whoſe Cuſtody or Poſſeſſion any Salt ſhall be delivered, free of Duty, for the Purpoſe of curing or preſerving Fiſh, ſhall ſell, deliver, or give away, any ſuch Salt, except to ſome

ſome other known and entered Fiſh Curer or Fiſh Curers, under, ſubject, and according to the Directions of this Act, and that for the Purpoſe of curing and preſerving Fiſh, or ſhall uſe, conſume, or employ any ſuch Salt for any Purpoſe, except for the curing and preſerving Fiſh, or ſhall ſuffer or cauſe any ſuch Salt to be ſo ſold, delivered, given away, uſed, conſumed, or employed, contrary to the true Intent and Meaning of this Act, every ſuch Fiſh Curer or Fiſh Curers, and other Perſon or Perſons ſhall, for every ſuch Offence, forfeit the Sum of Forty Shillings for every Pound Weight of Salt ſo ſold, delivered, given away, or uſed, conſumed, or employed as aforeſaid, contrary to the true Intent and Meaning of this Act, or the Sum of One hundred Pounds, at the Election of His Majeſty's Attorney General, or the Perſon or Perſons who ſhall ſue for the ſame; and in Default of paying ſuch Penalty, ſuch Fiſh Curer and Fiſh Curers, and other Perſon or Perſons ſo offending as aforeſaid, ſhall be committed to the Houſe of Correction, there to be kept to Hard Labour for any Time not exceeding Six Months.

Salt received Duty-free for curing Fiſh, may be delivered to other Fiſh Curers on Notice to the Officers of Exciſe.

XCIX. And be it further enacted, That it ſhall and may be lawful to and for any Fiſh Curer or Fiſh Curers, who, under and according to the Directions contained in this Act, ſhall have received into his, her, or their Cuſtody or Poſſeſſion any Salt free of Duty, for the Purpoſe of curing and preſerving Fiſh, to deliver any Part thereof into the Cuſtody or Poſſeſſion of any other known and entered Fiſh Curer, provided Notice thereof be given in Writing to the proper Officer of Exciſe of the Diviſion or Place from which the Salt ſhall be ſent, within Forty-eight Hours next after ſuch Salt ſhall be ſo delivered, ſpecifying in ſuch Notice the Day when ſuch Salt was delivered, and the Names and Places of Abode of the Fiſh Curers, from whom and to whom the ſame ſhall be delivered, and that ſuch Notice be ſigned by ſuch Fiſh Curers ſo delivering and receiving ſuch Salt.

Fiſh Curers receiving Salt from other Fiſh Curers, to be charged with all ſo delivered, *etc.*

C. And be it further enacted, That every ſuch Fiſh Curer or Fiſh Curers, to or for whom any Salt ſhall be delivered by or from any other Fiſh Curer, ſhall be, and he, ſhe, or they is and are hereby charged with all Salt which ſhall be ſo delivered as aforeſaid; and if any Diſpute ſhall ariſe whether any ſuch Salt ſhall have been delivered into the Cuſtody or Poſſeſſion of the Fiſh Curer to whom the ſame may or ſhall be alledged to be ſo delivered, the Proof of the due Delivery of ſuch Salt, ſhall lie on the Fiſh Curer or Fiſh Curers ſending or delivering the ſame.

Permits after their Expiration, to be delivered to the Officer of Exciſe on Demand, on Penalty of 50*l.*

CI. And be it further enacted, That all and every Perſon or Perſons by whom any Permit or Permits which ſhall be granted in purſuance of this Act ſhall have been received, and in whoſe Poſſeſſion any ſuch Permit or Permits ſhall at any Time be, ſhall, upon Demand thereof made by any Officer or Officers of Exciſe, after the Time limited in or by ſuch Permit or Permits for the Removal of any Salt or Rock Salt ſpecified therein ſhall be expired, deliver ſuch Permit or Permits to the Officer or Officers of Exciſe who ſhall demand ſuch Delivery thereof; and if any ſuch Perſon or Perſons ſhall neglect or refuſe to deliver any ſuch Permit or Permits to any Officer or Officers of Exciſe who ſhall demand ſuch Delivery thereof, the Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Fifty Pounds.

CII. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, to forbear, if they ſhall ſee Cauſe ſo to do, to put in Suit any Bond by this Act directed to be given or entered into, upon ſuch Terms and Conditions as to the ſaid Commiſſioners ſhall ſeem meet. Commiſſioners of Exciſe may forbear to put Bonds in Suit.

CIII. And be it further enacted, That all and every Fiſh Curer and Fiſh Curers, ſhall produce to the proper Officer of Exciſe, well and perfectly cured, all ſuch Fiſh which he, ſhe, or they ſhall have cured, and for which he, ſhe, or they ſhall intend to take Credit in his, her, or their Account, directed by this Act to be made out and delivered to the proper Officer of Exciſe yearly; and ſuch Officer ſhall, upon ſuch Fiſh being ſo produced to him as aforeſaid, take an exact and particular Account, by Tale, Gauge, Weight, or otherwiſe, of the Quantities and Species of all the Fiſh which ſhall be ſo produced to him, and ſhall enter ſuch Account in a proper Book to be kept by him for that Purpoſe, and ſuch Fiſh Curer or Fiſh Curers, if the Fiſh produced be dried or unpacked Cod, Ling, or Hake, ſhall immediately, and in the Preſence and to the Satisfaction of ſuch Officer, punch One Hole in and through the Tail of each Fiſh, but if the Fiſh produced be Herrings or Pilchards, or wet Fiſh, or other Fiſh packed in Barrels or Caſks, then ſuch Officer ſhall burn or brand each of ſuch Barrels or Caſks in ſome conſpicuous Part thereof with the Letters B. F.; and all and every ſuch Fiſh Curer or Fiſh Curers, before any ſuch Barrels or Caſks containing any Fiſh ſo cured as aforeſaid, ſhall be produced to ſuch Officer as aforeſaid, ſhall burn or brand with Iron on every ſuch Barrel or Caſk of Fiſh, in large, legible, conſpicuous, and permanent Characters, his, her, or their Name or Names, and the Date of the Year when the ſame ſhall be produced to ſuch Officer; and if any ſuch Fiſh Curer or Fiſh Curers ſhall produce any ſuch Fiſh in Barrels or Caſks not ſo marked with his, her, or their Name or Names as aforeſaid, or ſhall refuſe or neglect to punch One Hole in the Tail of every ſuch Fiſh as aforeſaid, he, ſhe, or they ſhall forfeit all the Fiſh ſo produced, which ſhall or may be ſeized by any Officer or Officers of Exciſe.

Fiſh Curer to produce to the Officer all cured Fiſh for which he intends to take Credit in his Account, who ſhall take an Account thereof, and which Fiſh ſhall be marked in his Preſence, or, if in Barrels, he ſhall brand the ſame.

Names, *etc.* of Fiſh Curers to be branded on Barrels.

Fiſh produced in Barrels not ſo branded, or Fiſh not marked, to be forfeited.

CIV. And be it further enacted, That no Fiſh Curer or Fiſh Curers, to whom any Salt ſhall be delivered for the Purpoſe of curing and preſerving Fiſh, ſhall have Credit for, or be allowed more or a greater Quantity of Salt for curing and preſerving Fiſh, than at and after the following Rates and Proportions; (that is to ſay),

Salt for curing Fiſh to be allowed at the Rates following:

For every Hundred Weight of dried Cod, Ling, or Hake, Fifty Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

For dried Cod, *&c.* 50 *lb. per Cwt.*;

For every Barrel, containing Thirty-two Gallons of wet Cod, Ling, or Hake, Fifty-ſix Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

For Wet Cod, *etc.* 56 *lb.*;

For every Barrel, containing Forty-two Gallons of Salmon, Thirty-ſix Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

for Salmon, 36 *lb.*;

For every Barrel, containing Thirty-two Gallons of White Herrings, One hundred and forty Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

for White Herrings, 140 *lb.*;

for full Red Herrings, 65 *lb.*; and

for ſhotten Ones, 56 *lb. per* Barrel:

For every Barrel, containing Thirty-two Gallons of full Red Herrings, Sixty-five Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

For every Barrel, containing Thirty-two Gallons of clean ſhotten Red Herrings, Fifty-ſix Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

For Red Sprats, 25 *lb. per* Laſt:

For every Laſt, conſiſting of Ten thouſand dried Red Sprats, Twenty-five Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

For Pilchards or Scads, 280 *lb.*; and

For every Caſk or Veſſel, containing Fifty Gallons of Pilchards or Scads, Two hundred and eighty Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity:

For Mackarel, 84 *lb. per* Caſk.

For every Caſk or Veſſel containing Thirty-two Gallons of Mackarel, Eighty-four Pounds Weight of Salt, and ſo in proportion for any greater or leſs Quantity.

If on taking an Account of Stock of Salt a Deficiency ſhall be found, the Fiſh Curer to forfeit 12 *s. per* Buſhel, One Sixth Part to the Officer and Five Sixths to His Majeſty.

CV. And be it further enacted, That if on weighing, taking Account of, and balancing the Stock of Salt in the Cuſtody or Poſſeſſion of any entered Fiſh Curer or Fiſh Curers, in the Month of *May* as directed by this Act, there ſhall appear to be any Salt deficient in the Quantity which ſuch Fiſh Curer or Fiſh Curers ſhall have received or had in his, her, or their Cuſtody or Poſſeſſion, free of Duty, in the Year laſt preceding, making an Allowance for the whole Quantity of Salt which ſuch Fiſh Curer or Fiſh Curers ſhall have legally and truly delivered into the Cuſtody or Poſſeſſion of any other Fiſh Curers, in the Courſe of ſuch laſt preceding Year, and alſo making an Allowance, at, and after the Rates and Proportions herein-before ſpecified, for the Salt employed and conſumed by ſuch Fiſh Curer or Fiſh Curers in ſuch laſt preceding Year, in curing and preſerving the Fiſh cured, preſerved, and produced within ſuch Year to the proper Officer, then and in ſuch Caſe all the Salt ſo deficient ſhall be deemed and taken to be Salt illegally diſpoſed of, or miſapplied by ſuch Fiſh Curer or Fiſh Curers, and ſuch Fiſh Curer and Fiſh Curers ſhall, for every Buſhel of Salt ſo found deficient as aforeſaid, forfeit and loſe the Sum of Twelve Shillings which ſhall be paid and applied by the Commiſſioners of Exciſe in Manner herein-after mentioned; (that is to ſay), Five Sixth Parts thereof to the Uſe of His Majeſty, His Heirs and Succeſſors, and the remaining Sixth Part thereof to the Uſe of the Officer or Officers of Exciſe who ſhall diſcover ſuch Deficiency.

Treaſury may authorize the Commiſſioners of Exciſe to permit foul Salt to be ſold for manuring Land in Places where it has been ſo allowed.

CVI. And whereas it ſometimes happens that Part of the Salt employed in curing Fiſh, after having been repeatedly applied to the Fiſh, becomes ſo foul as to be entirely unfit for that Purpoſe, which Salt hath heretofore in certain Places and under certain Reſtrictions, been uſed in the manuring of Land; be it therefore enacted, That it ſhall be lawful for the Lords Commiſſioners of His Majeſty's Treaſury, or the major Part of them, for the Time being, by ſpecial Warrant or Warrants under their Hands, upon ſuch Terms and Conditions, and under, ſubject, and according to, ſuch Rules, Regulations, and Reſtrictions, as they ſhall judge expedient, to authorize the Commiſſioners of Exciſe to permit any entered Fiſh Curers reſiding at Places where, immediately before the paſſing of this Act, foul Fiſhery Salt was allowed to be ſold for manuring Land, to ſell ſuch of their Fiſhery Salt for the ſole Purpoſe of manuring Land, as, from having been repeatedly applied to and uſed in the ſalting

or

or curing of Fiſh, ſhall have become ſo foul and impure, as to be utterly unfit to be again uſed in or applied to the Purpoſe of ſalting or curing Fiſh: Provided always, That if any Perſon, whether a Fiſh Curer or not, ſhall be convicted before any One of His Majeſty's Juſtices of the Peace reſiding near to the Place where the Offence ſhall or may be committed, of wilfully and knowingly ſelling, diſpoſing of, or uſing any ſuch foul Fiſhery Salt, or of ſuffering any ſuch foul Fiſhery Salt to be ſold, diſpoſed of, or uſed, for any other Purpoſe than that of manuring Land, or of ſelling or diſpoſing of or uſing any Salt for the Purpoſe of manuring Land, except ſuch Salt, as by ſuch repeated Uſe and Application as aforeſaid, ſhall have become ſo foul, dirty, and impure, as to be totally unfit to be uſed or employed in ſalting or curing Fiſh, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds, and ſhall for ever afterwards be excluded from the Privilege or Benefit of ſelling or uſing any foul Fiſhery Salt for manuring Land; any Thing in this Act to the contrary in anywiſe notwithſtanding.

Penalty for ſelling, *etc.* foul Salt for any other Purpoſe than manuring Land, or Salt not foul for that Purpoſe.

CVII. And be it further enacted, That no Bond or Security given or taken for Salt, to be uſed or employed in curing and preſerving Fiſh, nor any Certificate made out in relation to any ſuch Salt ſo to be uſed or employed in curing and preſerving Fiſh, ſhall be ſubject or liable to any Stamp Duties; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Bonds taken for Salt for curing Fiſh, and Certificates, not ſubject to Stamp Duty.

CVIII. And be it further enacted, That it ſhall and may be lawful to and for any Fiſh Curer or Fiſh Curers, or any other Perſon or Perſons who ſhall be legally entitled to any dried or wet Ling, Cod, or Hake, or Salmon, or White Herrings, or full Red Herrings, or clean ſhotten Red Herrings, or dried Red Sprats, or Pilchards, or Scads reſpectively, which ſhall be *Britiſh* taken, to export, from any lawful Quays and in lawful Hours, any ſuch Fiſh as aforeſaid to any Parts beyond the Seas, by Way of Merchandize, upon the Terms and according to the Directions hereinafter mentioned; and alſo to and for any Perſon or Perſons who ſhall be legally entitled to any Beef or Pork ſalted in *England* with Salt, for or in reſpect of which the Duties by this Act impoſed ſhall have been paid, or who ſhall be legally entitled to any Beef or Pork ſalted in *Scotland* wholly with Foreign Salt, for or in reſpect of which the Duty by this Act impoſed ſhall have been paid, to export ſuch Beef or Pork from any lawful Quays in *England* or *Scotland* reſpectively, to any Parts beyond the Seas, upon the Terms and according to the Directions hereinafter mentioned.

Perſons legally entitled to Ling, *etc.* *Britiſh* taken, or Beef or Pork ſalted in *Great Britain*, may export the ſame:

CIX. And be it further enacted, That the Perſon or Perſons ſo intending to export any ſuch Fiſh, Beef, or Pork as aforeſaid, ſhall give Six Hours Notice in Writing of the Time and Place of ſhipping ſuch Fiſh, Beef, or Pork reſpectively, to the proper Officer of Exciſe of the Port or Place where ſuch Fiſh, Beef, or Pork reſpectively ſhall be intended to be ſhipped, who ſhall thereupon attend, and by Tale, Weight, or Gauge, take an Account of the Quantity, and Kind or Species of the Fiſh, and alſo of the Beef or Pork ſo intended to be ſhipped, and ſhall ſee the ſame ſhipped or put on Ship Board accordingly; and the Exporter or Exporters of ſuch Fiſh, Beef, or Pork, ſhall weigh or otherwiſe aſſiſt ſuch Officer in ſuch Manner as to ſuch Officer ſhall ſeem moſt expedient, in taking

Previous Notice of Intention ſo to export to be given the Officer of the Port, who ſhall take an Account thereof, and ſee the ſame ſhipped, *etc.*

Account of and aſcertaining the Quantity, Quality, and Species of ſuch Fiſh, Beef, or Pork reſpectively, and ſhall ſhip the ſame in the Preſence of ſuch Officer; and the Exporter or Exporters of ſuch Fiſh, Beef, or Pork ſhall, before the Shipping thereof, give ſufficient Bond and Security, to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons to be by them appointed or employed for that Purpoſe, in Treble the Value of ſuch Fiſh, Beef, or Pork, that all and every Part of ſuch Fiſh, Beef, or Pork reſpectively, ſo intended to be exported, ſhall (the Danger of the Seas and Enemies only excepted) be duly exported to Parts beyond the Seas, and ſhall not be unſhipped or laid on Land, or put on board any other Ship or Veſſel in *Great Britain* (Shipwreck or other unavoidable Accident excepted); and the Exporter ſhall declare, upon Oath, before the proper Officer of Exciſe of the ſaid Port or Place, (which Oath ſuch Officer is hereby authorized and empowered to adminiſter), the Quantity, and Kind or Species of Fiſh intended to be exported, and that the ſame, and every Part thereof, is well and perfectly cured, and alſo well and fairly packed, and in good and merchantable Condition, and that no Part thereof is for the Ship's Uſe, and that he believes the ſaid Fiſh was *Britiſh* taken; or if it be Beef or Pork intended to be exported from *England*, then ſuch Exporter ſhall declare, upon Oath as aforeſaid, that he believes the ſame was ſalted with Salt for or in reſpect of which the Duty by this Act impoſed has been paid, and that no Drawback or Allowance has been claimed for or in reſpect of ſuch Salt, and that no Part of ſuch Beef or Pork is for the Ship's Uſe; or if it be Beef or Pork intended to be exported from *Scotland*, then ſuch Exporter ſhall declare, upon Oath as aforeſaid, that he believes the ſame was ſalted with Foreign Salt, (without any Mixture of *Britiſh* or *Iriſh* Salt), for or in reſpect of which all the Duties by this or any other Act impoſed has been paid, and that no Drawback or Allowance has been claimed for or in reſpect of ſuch Salt, and that no Part of ſuch Beef or Pork is for the Ship's Uſe; and the ſaid Officer of Exciſe being ſatisfied of the Truth of ſuch Oath or Oaths, and that all the Fiſh, Beef, or Pork reſpectively has been duly and fairly ſhipped and exported, ſhall, within One Month after the Exportation thereof, give to the Exporter, or his or her Chief Clerk or Manager, a Debenture, expreſſing the Quantities and Species or Kind of ſuch Fiſh, Beef, or Pork reſpectively as aforeſaid, and that the ſame was well packed and ſhipped in a good and merchantable State and Condition, and alſo that Bond or Security had been given, before the ſhipping thereof, for the due Exportation of ſuch Fiſh, Beef, or Pork reſpectively, and ſuch Debenture being produced to the Collector of Exciſe of the Port or Place from whence ſuch Fiſh, Beef, or Pork was exported, he ſhall forthwith pay or allow to the Perſon or Perſons ſo exporting the ſame, or his, her, or their Agents, the Bounty by this Act granted upon the Exportation of ſuch Fiſh, Beef, or Pork reſpectively, and if ſuch Collector ſhall not have ſufficient Money in his Hands to pay the ſame, the reſpective Commiſſioners of Exciſe in *England* or *Scotland*, are hereby required and enjoined to pay the ſaid Bounty out of the Duty on Salt.

Exporters before ſhipping to give Bond that the Articles ſhall be duly exported, and to make Oath to certain Particulars.

Officer to give the Exporter a Debenture, expreſſing the Quantity, *etc.* which, on Production to the Collector of the Port, ſhall entitle the Exporter to Bounty.

No Certificate or Debenture for cancelling Bonds for Exportation of Fiſh, *etc.* or

CX. And be it further enacted, That no Certificate or Debenture for cancelling or diſcharging any Bond or Security given for the due Exportation of any Fiſh, Beef, or Pork, or for obtaining the Bounty by this Act given or granted, ſhall be made out upon the Exportation of any Fiſh,

Fiſh, Beef, or Pork, until the Owner or Owners, or Proprietor or Proprietors of ſuch Fiſh, Beef, or Pork, or One of them reſpectively, ſhall have verified upon Oath before the proper Officer of Exciſe (which Oath ſuch Officer is hereby authorized and empowered to adminiſter) that all the Fiſh, Beef, or Pork, for which ſuch Certificate or Debenture ſhall be required, has been duly and fairly exported to Patts beyond the Seas, and not relanded in any Part of *Great Britain*.

obtaining Bounty, ſhall be made out till after Oath of their having been exported.

CXI. And be it further enacted, That the Exporter, Owner, or Proprietor of any dried Cod, Ling, or Hake, which ſhall be preſented to any Officer or Officers of Exciſe for Exportation, with Intent to obtain, or for the Purpoſe of obtaining, the Bounty by this Act granted on the Exportation of ſuch dried Cod, Ling, or Hake, ſhall, in the Preſence, and to the Satisfaction of ſuch Officer, punch a Second Hole in and through the Tail of every ſuch Cod, Ling, or Hake, and that no Bounty whatever ſhall be paid or allowed for or in reſpect of any ſuch dried Cod, Ling, or Hake, which ſhall not, at any Time when ſo preſented to ſuch Officer as aforeſaid, have One Hole, and not more than One Hole, punched in and through the Tail of each and every ſuch Cod, Ling, or Hake, or of which any Part of the Tail ſhall have been cut off, ſave and except by punching out One Hole as aforeſaid.

On preſenting dried Cod, *etc.* to the Officer for obtaining Bounty, a Second Hole to be punched through the Tail, and no Bounty to be paid for any that has not One Hole when preſented.

CXII. And be it further enacted, That when any Beef, Pork, or Fiſh, packed in Caſks or Barrels, ſhall be preſented to any Officer or Officers of Exciſe for Exportation, with Intent to obtain, or for the Purpoſe of obtaining the Bounty by this Act granted on the Exportation of ſuch Beef, Pork, or Fiſh, it ſhall and may be lawful for ſuch Officer or Officers of Exciſe, and he or they is and are hereby required and enjoined, before the ſhipping of any ſuch Beef, Pork, or Fiſh, ſo packed as aforeſaid, to brand, burn, or mark, every Caſk or Barrel thereof in ſuch Manner, and with ſuch Mark or Device as the Commiſſioners of Exciſe, or the major Part of them for the Time being, ſhall direct and appoint.

Officer to brand Caſks containing Beef, *etc.* for which Bounty is claimed, before ſhipt for Exportation.

CXIII. And be it further enacted, That no Certificate or Debenture for obtaining any Bounty for any Fiſh, Beef, or Pork exported, ſhall be made out or granted upon the Exportation of any ſuch Fiſh, Beef, or Pork, to *Ireland*, or to the Iſlands of *Guernſey*, *Jerſey*, *Sark*, *Alderney*, or *Man*, until a Certificate ſhall be produced under the Hands and Seals of the Collector, Comptroller, and Surveyor of His Majeſty's Cuſtoms, or any Two of them, belonging to the Port in *Ireland*, or the *Iſle of Man*, or from the Regiſter of Certificates or other Chief Officer of the Cuſtoms in the ſaid Iſlands of *Guernſey*, *Jerſey*, *Sark*, or *Alderney*, at which ſuch Fiſh, Beef, or Pork reſpectively, ſhall have been landed, certifying that ſuch Fiſh, Beef, or Pork, has been duly landed there.

No Certificate or Debenture for obtaining Bounty upon Fiſh, *etc.* exported to *Ireland*, &c. to be made out until a Certificate be produced of their having been landed there.

CXIV. And be it further enacted, That if any Fiſh, Beef, or Pork, which ſhall be entered or ſhipped for Exportation, for the Purpoſe, or with the Intent to obtain any Bounty by this Act granted, ſhall be unſhipped, unloaded, or laid on Land, or put into any other Ship or Veſſel in *Great Britain*, (Shipwreck or other unavoidable Accident excepted), then and in every ſuch Caſe, over and above the Penalty of the Bond which ſhall be levied and recovered to His Majeſty's Uſe, all the Fiſh, Beef, and Pork, which ſhall be ſo unſhipped, unladen, or laid on Land,

If Fiſh, *etc.* entered for Exportation, be unſhipt in *Great Britain*, they ſhall be forfeited, with the Veſſel.

or put into any other Ship or Veſſel in *Great Britain*, or the Value thereof, ſhall be forfeited, together with the Packages containing the ſame, and alſo the Ship or Veſſel from or out of which, and the Ship or Veſſel into which ſuch Fiſh, Beef, or Pork as aforeſaid, ſhall be taken or put, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Juſtices at the Quarter Seſſions, or the Commiſſioners of Exciſe, may receive Applications reſpecting Salt or Rock Salt loſt through Streſs of Weather, *etc.* and grant Relief.

CXV. And whereas it may ſometimes happen that Salt and Rock Salt may be loſt or deſtroyed through Streſs of Weather and Storms at Sea, or by the caſting away, ſinking, or ſtranding of the Flat, Boat, Barge, or Veſſel, in which the ſame may be tranſporting from one Place to another; be it therefore enacted, That in caſe any Salt, or Rock Salt, for which the Duties by this Act impoſed ſhall have been paid, or which ſhall have been delivered upon Bond free of thoſe Duties, ſhall be loſt or deſtroyed through Streſs of Weather or Storms at Sea, or by the accidental or unavoidable caſting away, ſinking, or ſtranding of any Flat, Boat, Barge, or Veſſel, in or on board of which any ſuch Salt, or Rock Salt, ſhall be removing or tranſporting from one Place to another, it ſhall and may be lawful for the Owner, Proprietor, or Shipper of ſuch Salt, or Rock Salt, to make Application in Writing for Relief to His Majeſty's Juſtices of the Peace of the County, Riding, Diviſion, or Shire, neareſt to which any ſuch Accident ſhall happen, at the Quarter Seſſions of the Peace, or to the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or any Three of the ſaid Commiſſioners, and thereupon it ſhall and may be lawful to and for ſuch Juſtices of the Peace at the Quarter Seſſions, or Commiſſioners of Exciſe, or any Three of ſuch Commiſſioners reſpectively, to receive and admit ſuch Application, and to examine all Parties touching the Matter contained therein, and upon due Proof of the Fact by Two or more credible Witneſſes, One of whom ſhall be the Maſter or Mate of ſuch Flat, Boat, Barge, or Veſſel, if ſuch Maſter or Mate be living at the Time, ſuch Juſtice or Commiſſioners reſpectively are hereby authorized and required to grant their Warrant, directed to the proper Collector of Exciſe, authorizing and requiring him, in caſe the Salt, or Rock Salt, loſt or deſtroyed ſhall be proved to be Salt, or Rock Salt, for which the Duties by this Act impoſed ſhall have been paid, to allow to the Maker or Proprietor of ſuch Salt, or Rock Salt, out of the Duties on Salt which ſhall next become due and payable from ſuch Maker or Proprietor, the full Amount of the Duties proved to have been paid for ſuch Salt, or Rock Salt, which ſhall be ſo proved to have been ſo loſt or deſtroyed as aforeſaid; and if the Salt, or Rock Salt, which ſhall be proved to have been ſo loſt or deſtroyed as aforeſaid ſhall be Salt, or Rock Salt, which ſhall have been delivered upon Bond free of Duty, or Rock Salt which ſhall have been delivered upon Bond for Exportation upon the low Duty to which ſuch Rock Salt for Exportation is liable, then and in every ſuch Caſe the ſaid Juſtices of the Peace or Commiſſioners reſpectively ſhall, as to ſuch Salt, or Rock Salt, ſo loſt or deſtroyed, grant their Warrant, authorizing and requiring ſuch Collector of Exciſe as aforeſaid to cancel or vacate the Bond which ſhall have been given at and for the Delivery or Shipping of the Salt, or Rock Salt, which ſhall be proved to have been ſo loſt or deſtroyed: Provided always, That ſuch Bond ſhall be and remain in full Force and Effect as to all the Salt and Rock Salt to which the ſame ſhall relate, which ſhall not be ſo proved to have been actually loſt or deſtroyed, and which ſhall not be particularly ſpecified and mentioned in the Warrant of the Juſtices of the Peace or Commiſſioners of

Bonds to remain in force as to Salt and Rock Salt not proved to have been actually loſt.

of Excise as aforesaid: Provided also, That no such Application for Relief as aforesaid shall be sustained or proceeded upon, or any Warrant granted, unless the Proprietor or Shipper of any Salt, or Rock Salt, which may be so lost or destroyed as aforesaid, or some Person on his, her, or their Behalf, shall give Notice in Writing to the Commissioners of Excise at the Chief Office in *London*, or to the Collector of Excise of the Collection nearest to where the Accident may happen, within One Month after such Accident shall have happened, nor unless it shall be specified in such Notice when and where the Loss shall have happened, and by what Accident it shall have been occasioned, nor unless the Names and Places of Abode of the Maker or Refiner, and of the Proprietor or Shipper of the Salt, or Rock Salt, the Time when, and Place where the same was shipped, and the Place to which the same was consigned or intended to be removed, and also the Quantity of Salt, or Rock Salt, actually shipped, shall be specified in such Notice, and also whether it was Salt for which the Duty had been paid, or which had been delivered on Bond, and the Names of the Flat, Boat, Barge, or Vessel in which the same was shipped, and of the Master or Commander thereof: Provided also, That no such Applications shall be sustained or proceeded upon, nor shall any such Warrant be granted, unless it shall appear upon the Face of the Application, and be proved upon Oath, that the Storm or Accident, by which the Loss of the Salt, or Rock Salt, was occasioned, happened within Six Months immediately preceding, nor unless Notice in Writing of the Time and Place of hearing and determining the Matter shall be given to the Commissioners of Excise, if the Matter of such Application be to be heard in *London*, or to the Collector of Excise of the Collection nearest to where the Quarter Sessions shall be held, if the Matter of such Application be to be heard in the Country, at least Six Days before the Day appointed for such hearing.

No Application for Relief to be sustained unless Notice be given to the Excise within a Month after the Accident, specifying when it happened, *etc.*

CXVI. And be it further enacted, That it shall and may be lawful for any Maker or Makers of Glass, in *Great Britain*, to take Rock Salt from any Warehouse belonging and adjoining to any Salt Mine or Pit, or to take any Brine or Sea Water for the Purpose of making Mineral Alkali, or Flux for Glass, upon Bond or Security being given in Double the Duty of such Rock Salt, Brine, or Sea Water, that all such Rock Salt, Brine, and Sea Water, shall be really and truly employed, spent, and consumed, in the making of Mineral Alkali, or Flux for Glass; such Bond or Security to be discharged upon the Proprietor or Manufacturer, or his Agent, making Oath before the Collector of Excise of the Collection in which the Alkali Works shall be situated, (which Oath such Collector is hereby authorized and empowered to administer), that all the said Rock Salt, Brine, or Sea Water, for which such Bond or Security was given, was made use of in making such Mineral Alkali, or Flux for Glass, and for no other Purpose whatsoever, and the Supervisor or Officer of Excise, under whose Survey such Maker or Makers of Mineral Alkali shall then be, at the same Time certifying his Belief of the Truth of the Matters sworn to by such Maker or Makers of Glass, or his or their Agent: Provided, That no Maker or Makers of Glass whatsoever shall obtain, receive, or have, any such Rock Salt, Brine, or Sea Water, for the Purpose of making Mineral Alkali, or Flux for Glass, therefrom, unless such Maker or Makers of Glass shall have first made such Entry, as herein-after mentioned.

Glass Makers may take Rock Salt from Warehouses, or Brine or Sea Water, for making Mineral Alkali, or Flux for Glass, upon Bond that it shall be so used.

How such Bonds shall be discharged.

No Glass Maker to receive Rock Salt, *&c.* till such Entry as herein-after mentioned shall have been made.

CXVII. And

Before making Mineral Alkali, or Flux for Glaſs, an Entry to be made of Workhouſes, *etc.* at the Exciſe Office of the Diſtrict, on Penalty of 100*l.* with the Materials and Utenſils.

CXVII. And be it further enacted, That all and every Perſon and Perſons, before he, ſhe, or they ſhall preſume to begin to make or manufacture any Mineral Alkali, or Flux for Glaſs, ſhall from Time to Time make true and particular Entry in Writing of every Workhouſe, Warehouſe, Storehouſe, Room, and other Place, and alſo of every Utenſil and Veſſel by him, her, or them reſpectively intended to be made uſe of, in or for the making or keeping Mineral Alkali, or Flux for Glaſs, or any Materials proper to be made into Mineral Alkali, or Flux for Glaſs, at the Office of Exciſe, within the Compaſs or Limits whereof ſuch Workhouſe, Warehouſe, Storehouſe, Room, and other Place reſpectively ſhall be ſituate; and if any ſuch Perſon or Perſons ſhall begin to make any Mineral Alkali, or Flux for Glaſs, without firſt making ſuch Entry, he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds, together with all the Mineral Alkali, or Flux for Glaſs, and all the Materials proper to be made into Mineral Alkali, or Flux for Glaſs, together with all the Utenſils and Veſſels uſed in making the ſame, which ſhall at any Time be found in any Workhouſe, Warehouſe, Storehouſe, Room, or other Place uſed in or for the making or keeping of Mineral Alkali, or Flux for Glaſs, whereof no ſuch Entry ſhall be made.

Duty impoſed on Licences for making Mineral Alkali, or Flux for Glaſs, by 22 *Geo.* III. Cap. 39, to ceaſe from *Oct.* 10, 1798.

CXVIII. And whereas, by an Act made in the Twenty-ſecond Year of the Reign of His preſent Majeſty, certain Licences are authorized to be granted for making Mineral Alkali, or Flux for Glaſs, and for or in reſpect of each ſuch Licence a Duty of Five Pounds is by the ſaid Act impoſed: And whereas it is expedient to repeal the ſaid Duty; be it therefore further enacted, That, from and after the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, the ſaid Duty of Five Pounds, by the ſaid Act impoſed for or in reſpect of each ſuch Licence, ſhall ceaſe and determine, and no ſuch Licence ſhall hereafter be granted.

No Rock Salt to be delivered for making Mineral Alkali, or Flux for Glaſs, or ſtored, but in Preſence of an Officer, who ſhall make an Entry of the Quantity, *&c.*

CXIX. And be it further enacted, That no ſuch Rock Salt ſhall be delivered out of or from any Warehouſe belonging to any Mine or Pit, from which the ſame ſhall be raiſed or taken, for the Purpoſe or under any Pretext of making Mineral Alkali, or Flux for Glaſs, or ſhall be afterwards delivered at ſuch Work or Works, for the Purpoſe of making Mineral Alkali, or Flux for Glaſs, or ſtored or depoſited in any Warehouſe, Storehouſe, or Place, belonging thereto, or uſed therewith, but in the Preſence of the proper Officer of Exciſe, who ſhall make and keep an Entry in Writing, containing the true and real Weight or Quantity of the Salt ſo delivered at ſuch Salt Mine or Pit, and brought in or delivered to or at ſuch Alkali Works as aforeſaid, together with the Day on which the ſame ſhall be brought into or delivered at ſuch Alkali Work or Works reſpectively as aforeſaid; and which Entry ſo to be made at ſuch Salt Mine or Pit as aforeſaid, ſhall alſo contain the Name of the Maker or Makers of Glaſs reſpectively to whom the Rock Salt therein mentioned was delivered, and for the Uſe of what Work or Works for the making of Mineral Alkali, or Flux for Glaſs, and to whom belonging.

If Rock Salt brought to any Work for

CXX. And be it further enacted, That in caſe the Rock Salt ſo brought in to be uſed, ſtored, or depoſited, at any ſuch Work or Works,

Works for the making of such Mineral Alkali, or Flux for Glass, shall be of less Weight or Quantity than that specified in the Permit which shall accompany the same, the Maker or Makers of Mineral Alkali, to whose Use or on whose Account the said Salt was so delivered at such Salt Mine or Pit as aforesaid, shall be answerable for the same.

making Mineral Alkali, or Flux for Glass, be less than specified in the Permit, the Maker shall be answerable.

CXXI. And be it further enacted, That in case any Maker of Glass, to whom or on whose Use or Account any such Rock Salt shall be delivered at any such Salt Mine or Pit, and secured as aforesaid, or in case any other Person or Persons shall use the same, or any Part thereof, or any acid Materials to be produced therefrom, after being used in the making of such Mineral Alkali, or Flux for Glass as aforesaid, for any other Purpose than that of making Mineral Alkali, or Flux for Glass, the Person or Persons so offending in the Premises shall forfeit and lose the Sum of One hundred Pounds.

Penalty of 100*l.* for using Rock Salt delivered to Glass Makers for any other Purpose than making Mineral Alkali, or Flux for Glass.

CXXII. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise to enter into all and every the Workhouses, Warehouses, Storehouses, Rooms, and other Places made use of by any Manufacturer or Manufacturers of Mineral Alkali, or Flux for Glass, made from Rock Salt, Brine, or Sea Water as aforesaid, either for the Purpose of making, storing, or keeping the same, or of storing or keeping any Rock Salt, Brine, or Sea Water, for the Purpose or under Colour of making the same; and that if any such Manufacturer or Manufacturers shall, upon due Request or Demand made by any Officer of Excise, in the Day-time, or in the Night in the Presence of a Constable or other lawful Officer of the Peace, refuse to permit such Officer to enter and come into any such Workhouses, Warehouses, Storehouses, Rooms, and other Places, he, she, or they shall forfeit, for every such Offence, the Sum of Fifty Pounds.

Officers may enter Workhouses, *etc.* of Manufacturers of Mineral Alkali, or Flux for Glass.

Penalty of 50*l.* for refusing them Entrance.

CXXIII. Provided always, and be it further enacted, That nothing in this Act shall extend, or be construed to extend, to lay or impose any Duty on such Glauber Salts as shall be made or produced by any Glass-maker in any of the Processes of making Mineral Alkali, or Flux for Glass, as aforesaid, and which Glauber Salts shall be truly and *bona fide* expended and consumed in making such Mineral Alkali, or Flux for Glass.

Duty not to extend to Glauber Salts produced in making Mineral Alkali, or Flux for Glass, and expended in making the same.

CXXIV. Provided always nevertheless, and be it enacted, That it shall and may be lawful to and for all and every the Owners, Proprietors, or Occupiers of certain Springs of Brine or Salt Water in the Parish or Township of *Long Benton* in the County of *Northumberland*, to make and manufacture Mineral Alkali from the Water or Brine of the said Springs, at their Works or Manufactories already erected or begun to be erected within the said Parish or Township, and also within the Parish of *Newburn* in the County aforesaid, upon the Terms and Conditions, and under, subject, and according to the Rules, Regulations, Restrictions, and Provisions in that Behalf herein-after contained, provided, prescribed, settled, and established; that is to say, that all and every the said Owners, Proprietors, or Occupiers shall from Time to Time make true and particular Entry in Writing of every Workhouse, Warehouse, Storehouse, Room, and other Place and Utensil and Vessel by him, her, or them respectively intended to be made use of in or for the making or keeping such

Owners or Occupiers of Brine Springs in *Long Benton*, may make Mineral Alkali therefrom, on making Entry of their Workhouses, *etc.* at the Excise Office of the District.

ſuch Mineral Alkali, or any Materials proper to be made into Mineral Alkali, at the Office of Exciſe within the Compaſs or Limits whereof ſuch Workhouſe, Warehouſe, Storehouſe, Room, or other Place reſpectively ſhall be ſituate; and if any ſuch Owner or Owners, Proprietor or Proprietors, or Occupier or Occupiers, who ſhall make or manufacture any Mineral Alkali from ſuch Water or Brine as aforeſaid, ſhall neglect to make any ſuch Entry, he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds, together with all the Mineral Alkali which ſhall at any Time be found in any Workhouſe, Warehouſe, Storehouſe, Room, or other Place, by him, her, or them uſed in or for the making or keeping of Mineral Alkali whereof no ſuch Entry ſhall be made; provided alſo, that ſuch Owners, Proprietors, or Occupiers, do and ſhall from Time to Time pay and clear off all ſuch Duty as ſhall become due and payable for or in reſpect of the Mineral Alkali which he, ſhe, or they ſhall from Time to Time make or manufacture, at ſuch Times and under ſuch Penalties as in this Act in that Behalf preſcribed.

Penalty for not making ſuch Entry.

Duty for the Mineral Alkali made, to be paid according to this Act.

CXXV. And be it further enacted, That it ſhall and may be lawful to and for any Officer or Officers of Exciſe from Time to Time, and at all Times by Day or Night, upon his or their Requeſt, to enter into and upon all and every the Workhouſes, Warehouſes, Storehouſes, Rooms, and other Places reſpectively made uſe of by any ſuch Owner or Owners, Proprietor or Proprietors, or Occupier or Occupiers, for the making or manufacturing Mineral Alkali from ſuch Water or Brine as aforeſaid, and by weighing, gauging, or otherwiſe, to take an Account of all the Mineral Alkali which ſhall at any Time be making or manufacturing, or made or manufactured therein.

Officer of Exciſe may enter ſuch Workhouſes, and take an Account of the Mineral Alkali making or made.

CXXVI. And be it further enacted, That if any ſuch Owner, Proprietor, or Occupier ſhall at any Time make or manufacture any Common Salt, or any Salts called or known by the Name of *Glauber* or *Epſom Salts*, or ſhall at any Time knowingly have in his, her, or their Cuſtody, or in any Houſe or Place to him, her, or them belonging, any Common Salt exceeding the Quantity of Two Buſhels, or any *Glauber* or *Epſom* Salts exceeding the Quantity of One Pound, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and ſuch Owner, Proprietor, or Occupier, ſhall alſo forfeit the Sum of Five hundred Pounds.

Penalty of 500 *l.* on ſuch Owners or Occupiers making Common Salt, or Glauber Salts, or having in their Cuſtody more than a certain Quantity of each.

CXXVII. And be it further enacted, That nothing in this Act ſhall extend, or be conſtrued to extend, to the Manufacture of Kelp, Barilla, or Flux for Glaſs, made in any Part of *Great Britain* by the Incineration of marine or any other Plants.

Act not to extend to Kelp, *etc.* made from Plants.

CXXVIII. And be it further enacted, That no Perſon whatſoever, being a Maker or Refiner of Salt, or Rock Salt, or Proprietor of, or in anywiſe intereſted or concerned in any Salt Mine, Salt Pit, Salt Refinery, or Salt Work, ſhall, during ſuch Time as he ſhall be a Maker or Refiner of Salt, or Rock Salt, or be ſo intereſted or concerned in making Salt, or a Proprietor of, or in anywiſe intereſted or concerned in any Salt Mine, Salt Pit, Salt Refinery, or Salt Work, act as a Juſtice of the Peace in any Matter or Thing whatſoever, which ſhall anywiſe concern the Execution of the Powers or Authorities given or granted by this or any other Act or Acts of

No Perſon concerned in any Salt Mine, Salt Refinery, or Salt Works, to act as a Juſtice in any Matter relating to Salt.

of Parliament now in Force or hereafter to be made, relating to Salt; and if any Perſon or Perſons ſhall, contrary to the true Intent and Meaning of this Act, preſume to exerciſe any ſuch Powers or Authorities, or to do any Act authorized by any ſuch Act or Acts of Parliament, to be done by any Juſtice or Juſtices of the Peace, all ſuch Acts ſo executed or done by ſuch Perſon ſhall be null and void to all Intents and Purpoſes.

The Value of Salt or Rock Salt to be taken at the beſt Price at *London*.

CXXIX. And be it further enacted, That in all Caſes where by this Act it ſhall or may be neceſſary to aſcertain or ſettle the Value of any Salt, or Rock Salt, ſuch Value ſhall be deemed and taken to be according to the beſt and higheſt Price at which Salt, or Rock Salt, (as the Caſe may require), ſhall ſell for in *London*.

Perſons taking falſe Oaths, to be liable to the Penalties for corrupt Perjury.

CXXX. And be it further enacted, That any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath in any of the Caſes in which an Oath is required to be taken by this Act, ſhall be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Perſons forging Certificates or Debentures to be tranſported for Seven Years, and if they return, to ſuffer as Felons without Benefit of Clergy.

CXXXI. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any Certificate or Debenture, in any Caſe in which a Certificate or Debenture is by this Act required to be uſed, given, or granted, with Intent to defraud His Majeſty of his juſt Duties, every Perſon ſo offending, and being thereof duly convicted, ſhall be adjudged guilty of Felony, and ſhall for ſuch his, her, or their Offence be tranſported as a Felon or Felons for the Space of Seven Years, in ſuch Manner as Felons are appointed to be tranſported by an Act made in the Twenty-fourth Year of His preſent Majeſty's Reign, intituled, *An Act to authorize the Removal of Priſoners in certain Caſes, and to amend the Laws reſpecting the Tranſportation of Offenders*; and if any ſuch Offender or Offenders ſhall return into *Great Britain* before the Expiration of the ſaid Seven Years, he, ſhe, or they ſo returning ſhall ſuffer as a Felon or Felons, and have Execution awarded againſt him, her, or them, as Perſons attainted of Felony, without Benefit of Clergy.

Penalty of 500*l.* for giving falſe Permits, &c.

CXXXII. And be it further enacted, That if any Perſon or Perſons ſhall knowingly or willingly give any falſe or untrue Permit, in any Caſe in which a Permit is by this Act required to be uſed, or given or granted, or ſhall knowingly or willingly accept or receive any ſuch falſe or untrue Permit with any Salt, or Rock Salt, removed or to be removed as aforeſaid, or if any Perſon or Perſons ſhall fraudulently alter or eraſe any ſuch Permit after the ſame ſhall have been given or granted by the proper Officer of Exciſe, or if any Perſon or Perſons ſhall knowingly or willingly publiſh or make uſe of any ſuch Permit ſo counterfeited, forged, falſe, untrue, altered, or eraſed as aforeſaid, every Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, ſeverally forfeit the Sum of Five hundred Pounds.

Penalty for obſtructing Officers of the Cuſtoms or Exciſe, or for reſcuing Seizures.

CXXXIII. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall reſiſt, oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of the Cuſtoms or Exciſe in the due Execution of this or any other Act or Acts of Parliament in Force at the Commencement of this Act, or thereafter to be made, relating to Salt, or Rock Salt, or of any

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of the Powers or Authorities by any ſuch Act or Acts of Parliament given or granted to any ſuch Officer or Officers, or ſhall by Force or Violence, after any ſuch Officer or Officers ſhall have ſeized any Salt, or Rock Salt, forfeited by any ſuch Act or Acts of Parliament, or any Ship, Veſſel, Boat, Horſe, Cattle, Cart, or other Carriage, forfeited by any ſuch Act or Acts of Parliament, for being made uſe of in the Removal, Carriage, or Conveyance of any ſuch Salt, or Rock Salt, reſcue or cauſe to be reſcued any ſuch Salt, or Rock Salt, Ship, Veſſel, Boat, Horſe, Cattle, Cart, or Carriage, or ſhall attempt or endeavour ſo to do, all and every ſuch Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, for which no Penalty is particularly provided by this Act, ſeverally forfeit the Sum of Two hundred Pounds.

Penalty of 500 *l.* for bribing or attempting to bribe Officers of the Cuſtoms or Exciſe.

CXXXIV. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall give or offer to give any Bribe, Recompence, or Reward whatſoever, to any Officer or Officers of the Cuſtoms or Exciſe, to connive at or to permit any Salt, or Rock Salt, to be run on Shore, or to connive at any falſe or ſhort Entry of any Salt, or Rock Salt, or ſhall give or offer to give any Bribe, Recompence, or Reward whatſoever, in order to corrupt, perſuade, or prevail upon any ſuch Officer or Officers, either to do or perform any Act or Acts, Thing or Things whatſoever, contrary to the Duty of ſuch Officer or Officers, in the Execution of this or any other Act or Acts of Parliament in force at the Commencement of this Act, or thereafter to be made, relating to Salt, or Rock Salt, or either of them, or to neglect to do or perform any Act or Acts, Thing or Things whatſoever, belonging or appertaining to the Buſineſs or Duty of ſuch Officer or Officers, in the Execution of any ſuch Act or Acts of Parliament, or to connive at or conceal any Fraud or Frauds relating to the Duties on Salt, or Rock Salt, or not to diſcover the ſame, all and every ſuch Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, whether ſuch Offer or Propoſal be accepted or not, forfeit the Sum of Five hundred Pounds.

Arrears of Duties repealed, Penalties incurred before Commencement of this Act, Drawbacks, &c. to be adjuſted by the Commiſſioners of Exciſe.

CXXXV. And be it further enacted, That all outſtanding Arrears of the Duties by this Act repealed, which ſhall have ariſen or been charged, on all Fines, Penalties, and Forfeitures, which ſhall have been incurred or adjudged in relation to any ſuch Duties, before the Commencement of this Act, ſhall be paid to, and ſhall be received, diſtributed, and accounted for by the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively; and all legal and juſt outſtanding Claims, for or in reſpect of any Drawback, Diſcount, Allowance, or Bounty, which ſhall have ariſen or become due in relation to any ſuch Duties before the Commencement of this Act, ſhall be adjuſted, ſettled, paid, and accounted for by the ſaid Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, out of any Money in their Hands ariſing by the Duties by this Act impoſed: Provided always nevertheleſs, That no ſuch Claim, for or in reſpect of any ſuch Drawback, Diſcount, Allowance, or Bounty, ſhall be allowed or paid, unleſs the ſame ſhall be made within Six Months next after the Commencement of this Act.

Recovery and Application of Penalties.

CXXXVI. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed by any Act or Acts of Parliament in force immediately before the paſſing of this Act, and relating to the Duties on Salt, and

and not recovered, and alſo all Fines, Penalties, and Forfeitures, impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively, and that (ſave and except in ſuch Caſes where it is otherwiſe expreſsly directed by this Act) One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who will inform, diſcover, or ſue for the ſame.

Duties to be carried to the Conſolidated Fund.

CXXXVII. And be it further enacted, That all Monies ariſing by the ſaid Duties by this Act granted or 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, and ſhall be carried to and made Part of the Conſolidated Fund.

Application of the Duties.

CXXXVIII. And be it further enacted, That, from and after the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, out of the Monies ariſing from the Duties on Salt hereby granted, the Sum of One hundred and one thouſand five hundred and fifty-five Pounds, being One Fourth Part of the Sum of Four hundred and ſix thouſand two hundred and twenty Pounds, the Annual Average Produce for Six Years, ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, of the ſaid Duties on Salt, ſhall Quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year, during the Period of Ten Years, be ſet apart from the Remainder of the Monies ariſing from the ſaid Rates and Duties, and that the ſaid Remainder of the ſaid Duties ſhall, during the ſaid Period of Ten Years, be paid into the Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches of the publick Revenue; and that the ſaid Remainder of the ſaid Rates and Duties ſo paid into the ſaid Receipt, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan to be made or Stock created by virtue of any Act paſſed or to be paſſed in this Seſſion of Parliament; 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 the ſaid Remainder of the Monies ariſing from the ſaid Rates and Duties, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying 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.

From *Oct.* 10, 1798, Officers of the Exciſe may exerciſe ſuch Powers as were given to Officers of the Salt Duties by Acts in force

CXXXIX. And whereas, by ſeveral Acts of Parliament in force immediately before the paſſing of this Act, and relating to the Duties on Salt, certain Powers and Authorities were given to the Collectors and other Officers of the Duties on Salt, and ſuch Collectors and Officers reſpectively by the ſaid Acts were authorized and required to make Seizures of Salt and other Articles forfeited by the ſaid Acts, and to do, perform,

before passing this Act, and are not hereby repealed or altered.

perform, and execute divers other Acts, Matters, and Things, for the Purpose of regulating the Collection of the Duties by this Act repealed, and for preventing and detecting of Frauds relating thereto: And whereas it is expedient that such of the said Powers and Authorities as are not repealed, revoked, or altered or controlled by this Act, or not repugnant to any of the Provisions herein contained, be given to, and in future exercised, practised, and put in Execution by the Collectors and Officers of Excise, and the Officers of Excise should be authorized and required to make such Seizures, and to do, perform, and execute all such Acts, Matters, and Things, for the regulating the Collection of the Duties by this Act imposed in lieu of the said Duties so repealed, and for preventing and detecting Frauds relating to the said Duties by this Act imposed; be it therefore enacted, That, from and after the Tenth Day of *October* One thousand seven hundred and ninety-eight, it shall and may be lawful to and for the respective Collectors and other Officers of Excise, and such Collectors and other Officers are hereby authorized and required to make such Seizures, and to exercise, practise, and put in Execution such of the said Powers and Authorities respectively as are not repealed, revoked, altered, or controlled by this Act, or not repugnant to any of the Provisions herein contained, and to do, perform, and execute, all such Acts, Matters, and Things, for the regulating the Collection of the Duties by this Act imposed, and for preventing and detecting Frauds relating thereto, as fully and effectually, to all Intents and Purposes, as the respective Collectors and other Officers of the Duties on Salt by this Act repealed might have done immediately before the passing of this Act; and that all and every Person and Persons who shall obstruct, molest, impede, let, or hinder, any such Collector or other Officer of Excise in the due Execution of any of the said Powers or Authorities, shall, for every such Offence, be subject and liable to such Penalty or Penalties respectively, as are in and by the said respective Acts imposed for such Offence committed on any Collector or other Officer of the Duties on Salt.

Act not to repeal or alter any Acts in Force immediately before passing it relating to the Duties on Salt, except so far as hereby repealed or altered.

CXL. And be it further enacted, That nothing in this Act contained shall extend, or be deemed or construed to extend, to repeal or alter any Act or Acts of Parliament in Force immediately before the passing of this Act relating to the Duties on Salt, or any of the Clauses or Provisoes therein contained, save and except the said Duties, Drawbacks, Discounts, Bounties, and Allowances respectively by this Act expressly repealed, and save and except so far as any such Act or Acts, or the Clauses, Provisions, Powers, or Authorities therein contained or granted are repealed, revoked, altered, or controlled by this present Act, or repugnant to any of the Provisions herein contained, but that all and singular the said former Acts, and the several Provisions, Rules, Regulations, Powers, and Authorities therein contained or granted, and the Pains, Penalties, and Forfeitures incurred, or thereby imposed or provided for any Breach or Non-observance of the same, except as aforesaid, shall remain and continue in as full Force and Effect as if this Act had not been made; any Thing herein to the contrary in anywise notwithstanding.

His Majesty may direct the Commissioners of Excise

CXLI. And whereas the Commissioners and Officers who, before and at the Time of passing this Act, were employed in the Collection and Management of the Duties for and in respect of Salt, are or will

will be by this Act deprived of their Employments, and the Salaries and Emoluments arising therefrom; and it is expedient that some Compensation should be made to such Commissioners and Officers respectively for the Loss of such their Salaries and Emoluments; be it further enacted, That it shall and may be lawful for His Majesty, His Heirs and Successors, by Warrant under His or their Sign Manual, to direct, during Pleasure, the Commissioners of Excise to pay to such Commissioners and Officers respectively of the Salt Duties, out of the Revenue of Excise, such yearly Allowances as His Majesty, His Heirs and Successors, shall judge fit, so as no Allowance to any such Commissioner or Officer of the Salt Duties respectively shall exceed the Yearly Amount of the Salary and Emolument of which he or they is, are, or shall by this Act be so deprived, and so as the Whole of such Allowance do not exceed the Sum of Twenty-one thousand Pounds.

to pay to the Commissioners and Officers of the Duties on Salt, Allowances not exceeding their Salaries and Emoluments.

CXLII. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which, in and by an Act, made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and settling a Revenue upon His Majesty in lieu thereof*, or by any other Law now in force relating to His Majesty's Revenue of Excise, are provided and established for managing, levying, collecting, mitigating, recovering, adjudging, or ascertaining, the Duties thereby granted, or any of them, (other than in such Cases for which other Penalties or Provisions are made and prescribed by this Act), shall be practised, used, and put in Execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying, the said Duties upon Salt and Rock Salt hereby granted, as fully and effectually as if all and every the said Powers, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in this present Act.

All Powers of 12 *Car.* II, Cap. 24, to extend to this Act.

CXLIII. And, for the preventing of Exactions upon Sale of Salt in this Kingdom, and to have the Rates and Prices thereof ascertained, be it further enacted, That, from and after the passing of this Act, the Lord Mayor and Court of Aldermen of the City of *London*, shall and may and are hereby required, when and as often as they shall think necessary, to set, ascertain, and duly publish, certain reasonable Rates and Prices upon all Salt to be sold or exposed to Sale, and not intended for Exportation, in the City of *London*, and Precincts thereof, and the Bills of Mortality; and that the respective Justices of the Peace for the respective Counties, Ridings, Divisions, Cities, and Places, in *Great Britain*, shall and may and are hereby required, as often as they respectively shall think necessary, at the several and respective General Sessions of the Peace, for the respective Counties, Ridings, Divisions, Cities, and Places, wherein they are or shall be Justices of the Peace, to set, ascertain, and duly publish, certain reasonable Rates and Prices upon all Salt to be sold or exposed to Sale, and not intended for Exportation, within the respective Counties, Ridings, Divisions, Cities, and Places, wherein they are or shall be Justices of the Peace, and that the Lord Mayor of *London*, and the said Court of Aldermen, in the Court of Aldermen, and the said respective Justices of the Peace of the respective Counties, Ridings, Divisions, Cities, and Places aforesaid, at the

The Lord Mayor and Aldermen of *London*, and the Justices in General Sessions, to set the Price of Salt sold, and not intended for Exportation.

the ſeveral and reſpective General Seſſions of the Peace for the ſaid reſpective Counties, Ridings, Diviſions, Cities, and Places wherein they are or ſhall be Juſtices of the Peace, ſhall and may, and are hereby required from Time to Time, (if neceſſary), at the ſeveral and reſpective General Seſſions of the Peace for the ſaid Counties, Ridings, Diviſions, Cities, and Places, by Writing, duly made and publiſhed, to alter and correct the Rates and Prices of all Salt to be ſold and expoſed to Sale, and not intended for Exportation, in the ſaid reſpective Places; and the Rates and Prices which ſhall be ſo ſet, aſcertained, altered, and corrected, are hereby directed and required to be obſerved, accepted, received, and taken by all and every Perſon and Perſons ſelling or expoſing to Sale any Salt, not intended for Exportation, within *Great Britain*; and if any Perſon or Perſons ſhall ſell any Salt, not intended for Exportation, at any higher Price or Rate, or refuſe to ſell any Salt, not intended for Exportation, at the Prices and Rates ſo fixed as aforeſaid, ſuch Perſon and Perſons ſo offending, ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, to be levied out of the Goods and Chattels of ſuch Offender or Offenders, by Diſtreſs and Sale thereof, by Warrant under the Hand and Seal of the Lord Mayor or One of the Aldermen of the City of *London*, or of any Juſtice or Juſtices of the Peace for the Place or Places wherein ſuch Offence ſhall be committed or Diſtreſs ſhall be to be made, and in Default of ſufficient Diſtreſs for the ſame, it ſhall and may be lawful, by Warrant under the Hand and Seal from the Lord Mayor or One of the Aldermen of the City of *London*, or from any ſuch Juſtice of the Peace as aforeſaid, to impriſon the ſaid Offender or Offenders, until ſuch Offender or Offenders ſhall pay the ſaid Sum of Twenty Pounds, One Moiety of which Sum ſhall be paid to the Uſe of Our Sovereign Lord the King, and the other Moiety thereof to ſuch Perſon or Perſons as ſhall inform and proſecute for the ſame as aforeſaid.

Penalty for ſelling Salt at a higher than the fixed Price, or refuſing to ſell at that Price.

Application of Penalty.

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