

ANNO TRICESIMO NONO

GEORGII III. REGIS.

CAP. LXV.

An Act for allowing, until the Twenty-fourth Day of *June* One thouſand eight hundred and five, a further Bounty upon Pilchards exported; and for amending an Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty, for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe. [1ſt *July* 1799.]

Preamble. WHEREAS by an Act, made in the Thirty-firſt Year of His preſent Majeſty's Reign, for the Encouragement of the Pilchard Fiſhery, an additional Bounty of One Shilling and Sixpence was allowed for every Caſk or Veſſel of Pilchards, containing Fifty Gallons, which ſhould be exported between the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-one, and the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-eight; which Bounty was further continued by another Act, of the Thirty-ſeventh

31 *Geo.* III, Cap. 48.

37 *Geo.* III, Cap. 94.

Year of His preſent Majeſty's Reign, for the further Term of Seven Years, from the ſaid Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-eight: And whereas in the Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, 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, Proviſion was not made for the ſaid Bounty of One Shilling and Sixpence; and it is expedient to grant ſuch additional Bounty as is herein-after mentioned: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That for every Caſk or Veſſel of Pilchards, containing Fifty Gallons, which has been duly exported from *Great Britain* to Parts beyond the Seas, ſince the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, or which ſhall hereafter be ſo exported, until and upon the Twenty-fourth Day of *June* One thouſand eight hundred and five, and for and in reſpect whereof the Perſon or Perſons exporting the ſame ſhall be entitled to the Bounty of Seven Shillings, under or by virtue of the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, an additional Bounty of One Shilling and Sixpence ſhall be paid and payable to ſuch Perſon and Perſons ſo entitled to the ſaid Bounty of Seven Shillings, at ſuch Times, in ſuch Manner, by ſuch Perſon and Perſons, and out of ſuch Monies, as the ſaid Bounty of Seven Shillings is by the ſaid laſt-mentioned Act directed to be paid.

38 *Geo.* III, Cap. 89.

For every Caſk of Pilchards containing 50 Gallons, exported from *Great Britain*, from *October* 10, 1798, to *June* 24, 1805, and entitled to the Bounty of 7*s.* an additional Bounty of 1*s.* 6*d.*

II. And whereas it may ſometimes be convenient that Pilchards ſhould be ſhipped and exported directly to the *Britiſh Weſt India* Iſlands and the *Mediterranean* in Caſks of Thirty-two Gallons; and it is expedient to allow a Bounty in due Proportion to the preſent Bounties, on ſuch Pilchards ſo exported, for all ſuch Pilchards ſo ſhipped and exported; be it therefore enacted, That for all Pilchards which ſhall be duly ſhipped and exported directly to any of the *Britiſh Weſt India* Iſlands, or to any Port or Place in the *Mediterranean*, in Caſks of Thirty-two Gallons or upwards, there ſhall be allowed a Bounty in due Proportion to the ſeveral Bounties now payable, and which by this Act may become payable, for or in reſpect of Pilchards exported from *Great Britain*, in Caſks containing Fifty Gallons; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding: Provided always, That no ſuch Bounty ſhall be paid or allowed, unleſs all and ſingular the Rules, Regulations, Reſtrictions, and Proviſions by any former Law eſtabliſhed, for or in reſpect of Fiſh exported in order to obtain the Bounty, ſhall have been fully complied with.

For Pilchards exported directly to the *Britiſh Weſt Indies*, or the *Mediterranean*, in Caſks of 32 Gallons or upwards, a Bounty to be paid in Proportion to thoſe exported in Caſks containing 50 Gallons;

III. And whereas it has been a Practice to export Pilchards, in ſome Inſtances, in Caſks commonly called *Pilchard Hogſheads*, containing leſs than Fifty Gallons; and it might be inconvenient, in ſuch Caſes, to

as alſo for all Pilchards exported in Pilchard Hogſ-

to withhold the Bounty in Proportion to the Quantity of Fiſh which has been exported, or which may be exported before the Firſt Day of *June* One thouſand eight hundred; be it therefore enacted, That for all Pilchards which, ſince the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, have been duly exported from *Great Britain* to Parts beyond the Seas, in Caſks commonly called *Pilchard Hogſheads*, or which, at any Time on or before the Firſt Day of *June* One thouſand eight hundred, ſhall be ſo exported in ſuch Caſks, a Bounty ſhall be allowed in Proportion to the ſeveral Bounties now payable, or which by this Act may become payable, for or in reſpect of Pilchards exported from *Great Britain*, in Caſks containing Fifty Gallons; any Thing in this Act, or any other Act or Acts of Parliament, to the contrary in anywiſe notwithſtanding.

heads, from *October* 10, 1798, to *June* 1, 1800.

IV. And whereas it has been the Practice to allow Pilchards and other Fiſh to be exported upon Bounty from Ports and Places not being lawful Quays, and it is expedient to continue ſuch Practice, be it therefore enacted, That it ſhall and may be lawful to and for the Commiſſioners of Exciſe, or the major Part of them, to allow Pilchards and other Fiſh to be exported, for the Purpoſe of obtaining the Bounty, from ſuch convenient Port or Place as they ſhall deem proper; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

The Commiſſioners of Exciſe may allow Fiſh to be exported from any Place.

V. And whereas by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign it was enacted, That before any ſuch Salt as is in that Behalf in the ſaid Act mentioned ſhould 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 was to be ſo delivered, or the Merchant or Merchants for whoſe Account or on whoſe Order the ſame ſhould be delivered, ſhould give ſuch ſufficient Bond or Security as in the ſaid Act was in that Behalf directed that all ſuch Salt and every Part thereof ſhould (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 was to be conſigned or ſent; and that no Part of ſuch Salt ſhould, before the ſame ſhould 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*: And whereas the Salt Works at which Salt is made, and the entered Warehouſes or Storehouſes or Lofts in that Behalf mentioned in the ſaid Act, and from which ſuch Salt is by the ſaid Act authorized to be delivered to be uſed and employed for the Purpoſe of curing or preſerving Fiſh, are ſometimes ſituated at a Diſtance from the Sea Coaſt and from the Port at which ſuch Salt delivered from ſuch Salt Works is intended to be ſhipped and put on board the Ships or Veſſels in which the ſame is intended to be carried and removed Coaſtwiſe for Delivery to or for the Fiſh Curers to or for whom the ſame is to be conſigned or ſent, and ſuch Salt is commonly carried and conveyed from ſuch Salt Works in Flats, Barges, Boats, or Veſſels, down

38 *Geo.* III. Cap. 89, § 68.

down Rivers to ſuch Port, and it is therefore expedient that in any ſuch Caſe, in lieu and inſtead of ſuch Bond or Security as is above mentioned, ſuch Bonds or Securities ſhall be given as are herein-after in that Behalf directed, be it therefore enacted, That when and ſo often as any Maker of Salt, or Refiner of Rock Salt, or Proprietor of any Salt Work, ſhall have Occaſion to deliver any Salt from his or her entered Warehouſe, Storehouſe, or Loft, at his or her Salt Works, to be uſed and employed in curing and preſerving Fiſh, and ſuch Warehouſe, Storehouſe, or Loft, ſhall be ſituate at a Diſtance from the Sea Coaſt and from the Port at which ſuch Salt is intended to be ſhipped or put on board any Ship or Veſſel, to be therein carried or removed Coaſtwiſe for Delivery to the Fiſh Curers for or to whom the ſame is to be conſigned or ſent, and ſuch Salt is intended to be carried or conveyed in any Flat, Barge, Boat, or Veſſel, from ſuch Salt Works, or from any ſuch Warehouſe, Storehouſe, or Loft, down any River to any ſuch Port, then and in every ſuch Caſe, in lieu and inſtead of ſuch Bond or Security as was in the ſaid Act directed, the Makers or Refiners thereof, or Proprietors of the Salt Works from whence the ſame is to be ſo delivered, or the 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 Flat, Barge, Boat, or Veſſel, in which the Salt is to be ſo carried or conveyed ſhall join), that all ſuch Salt, and every Part thereof, ſhall with all due Diligence and Diſpatch be duly carried and conveyed in ſuch Flat, Barge, Boat, or Veſſel to ſuch Port at which the ſame is ſo intended to be ſhipped for the Purpoſe aforeſaid; and that all ſuch Salt ſhall, immediately on the Arrival at ſuch Port, be laden and put on board the Ship or Veſſel in which the ſame is to be carried and removed Coaſtwiſe for Delivery to 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 laden and put on board the Ship or Veſſel in which the ſame is to be ſo carried and removed Coaſtwiſe for ſuch Delivery as aforeſaid, be ſold or delivered for Home Trade or Conſumption, or otherwiſe fraudulently diſpoſed of in *Great Britain*; and alſo that, immediately on the Arrival of ſuch Flat, Barge, Boat, or Veſſel at ſuch Port, ſuch Bond or Security ſhall be given as is herein-after mentioned.

When the Warehouſe from which Salt is to be delivered for curing Fiſh is diſtant from the Port of ſhipping, and is intended to be carried down any River thereto, Bond, as herein ſpecified, to be given inſtead of the Security directed by 38 *Geo.* III, Cap. 89.

VI. And be it further enacted, That every ſuch Bond or Security for ſuch due Carriage and Conveyance of ſuch Salt to the Port at which the ſame ſhall be intended to be ſhipped as aforeſaid, and for the other Matters herein-before directed to be contained in ſuch 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 Works from whence the Salt was ſo delivered, or the Merchant or Merchants on whoſe Account or to whoſe Order ſuch Salt ſhall be 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

How ſuch Bonds ſhall be diſcharged.

and every Part of the Salt mentioned in ſuch Bond or Security has been, with all due Diligence and Diſpatch, duly carried and conveyed in ſuch Flat, Barge, or Veſſel, as aforeſaid, to ſuch Port as aforeſaid, and that the ſame was immediately, on the Arrival at ſuch Port, laden and put on board the Ship or Veſſel in which the ſame was to be carried and removed Coaſtwiſe, for Delivery to the Fiſh Curer or Fiſh Curers for or to whom the ſame was conſigned or ſent, and that ſuch Bond or Security has been given as is herein-after directed, for the due Delivery of ſuch Salt into the Cuſtody and Poſſeſſion of the Fiſh Curer, and the other Matters directed to be contained in ſuch Bond: Provided always, That ſuch Certificate ſhall be produced to and left with ſuch proper Officer of Exciſe within One Month 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, Refiner or Refiners, or Proprietor or Proprietors, as aforeſaid.

On the Arrival of a Veſſel at the Port where Salt is to be ſhipped to be ſent Coaſtwiſe to the Fiſh Curer, Bond to be given that it ſhall not be otherwiſe diſpoſed of.

VII. And be it further enacted, That immediately upon the Arrival of any ſuch Flat, Barge, Boat, or Veſſel, at the Port at which ſuch Salt is intended to be ſhipped, or put on board any Ship or Veſſel, to be therein carried or removed Coaſtwiſe, for Delivery to the Fiſh Curer or Fiſh Curers for or to whom the ſame is to be conſigned or ſent, the Merchant or Merchants, on whoſe Account or to 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 Danger 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 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.

VIII. And be it further enacted, That every ſuch Bond or Security herein-before directed to be given for the due Delivery of any ſuch Salt into the Cuſtody and Poſſeſſion of any ſuch Fiſh Curer or Fiſh Curers, and for the other Matters herein-before directed to be contained in ſuch Bond, ſhall be cancelled and diſcharged, upon the Merchant or Merchants, on whoſe Account or to whoſe Order any ſuch Salt ſhall have been 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 ſuch 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 laſt mentioned 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 ſo ſhipped or put on board the Ship or Veſſel in which the ſame is to be carried or removed Coaſtwiſe, for ſuch Delivery to the Fiſh Curer or Fiſh Curers as aforeſaid.

Within 12 Months after Importation, warehouſed Foreign Salt may be taken out, Duty free, at certain Ports, for Exportation to *Newfoundland*, in Veſſels of not leſs than 40 Tons, and in Quantity exceeding 50 Buſhels, on Bond, as directed by 38 *Geo.* III. Cap. 89, *&c.*

IX. And whereas, under and by virtue of the ſaid Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, Foreign Salt may be imported into *Great Britain*, and put into Import Warehouſes, Storehouſes, or Cellars, under, ſubject, and according to ſuch Conditions, Rules, and Regulations, as are in the ſaid Act in that Behalf provided: And whereas it is expedient to allow any ſuch Foreign Salt to be taken from and out of any ſuch Warehouſe, Storehouſe, or Cellar, at the Ports of *Poole*, *Dartmouth*, *Falmouth*, and *Glaſgow*, to be exported to *Newfoundland*, for the Purpoſe herein-after mentioned; be it therefore enacted, That it ſhall and may be lawful to or for any Perſon or Perſons, within Twelve Months after the Importation and Landing thereof, to take, free of Duty, for the Purpoſe of immediately exporting the ſame, in any Ship or Veſſel not of leſs Burthen than Forty Tons, to *Newfoundland*, for curing Cod Fiſh, Ling, or Hake, to be there caught, any Quantity exceeding Fifty Buſhels at a Time, of Foreign Salt, from and out of any Import Warehouſe, Storehouſe, or Cellar, at either of the Ports of *Poole*, *Dartmouth*, *Falmouth*, or *Glaſgow*, in which the ſame has been put according to the Regulations of the ſaid Act, upon the Perſon or Perſons ſo taking out any ſuch Salt firſt giving the like Bond or Security as is in or by the ſaid Act required and directed to be taken, for or in reſpect of Salt delivered free of Duty for immediate Exportation; ſave and except that every ſuch Bond, or Security, ſo to be taken in purſuance of this Act, ſhall be in Treble the Amount of the Duty by that Act impoſed for or in reſpect of imported Salt, not being of the Product or Manufacture of *Great Britain*; and the giving or entering into ſuch Bond or Security, together with the Exportation of ſuch Salt to *Newfoundland* as aforeſaid, ſhall vacate the former Bond or Security which ſhall have been given for Payment of the Duties with which ſuch Foreign Salt was charged, or to which the ſame was liable, ſo far as ſuch laſt mentioned Bond or Security relates to ſuch Duty for or in reſpect of the Quantity of Salt ſo taken out of ſuch Warehouſe, Storehouſe, or Cellar, and exported to *Newfoundland* as aforeſaid: Provided always, That ſuch laſt mentioned Bond ſhall be and remain in full Force and Effect as to all the Salt ſpecified therein, or to which the ſame ſhall relate, except the particular Quantity or Quantities thereof ſo taken out and exported to *Newfoundland* as aforeſaid.

Bonds for Salt for curing Fiſh, and Cer-

X. And be it further enacted, That no ſuch Bond or Security, ſo to be given or taken for Salt, to be uſed and employed in curing and preſerving

ſerving Fiſh as aforeſaid, nor any Certificate to be made out in relation to any ſuch Salt, ſhall be ſubject or liable to any Stamp Duty; any Thing in any Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Certificates relating thereto, not ſubject to Stamp Duty.

XI. And whereas there are ſtill depending, and unexpended, divers Quantities of Salt which were taken, free of Duty, for the curing of Fiſh, under and ſubject to the Rules, Regulations, Reſtrictions, and Proviſions, contained in the ſeveral Acts of Parliament in that Behalf in Force immediately before the Commencement of an Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, among other Things, for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe; and it is expedient to make ſuch Proviſions for or in reſpect thereof as are herein-after in that Behalf directed: Be it therefore enacted, That all and ſingular the Rules, Regulations, Reſtrictions, and Proviſions, which are contained or provided in or by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for or in reſpect of Salt, delivered under or by virtue of that Act, for curing and preſerving Fiſh, and all and ſingular the Fines, Penalties, and Forfeitures, which are by the ſaid Act impoſed on any Fiſh Curer, or any other Perſon or Perſons whomſoever, for any Breach of or Diſobedience to any or either of the ſaid Rules, Regulations, Reſtrictions, or Proviſions, ſhall be applied to and practiſed, and put in Execution, for and in reſpect of all ſuch Salt ſo depending and unexpended, ſo far as the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, or Forfeitures reſpectively can or may be ſo applied, practiſed, and put in Execution; any Thing in any Act or Acts of Parliament contained to the contrary in anywiſe notwithſtanding.

38 *Geo.* III, Cap. 89, to extend to Salt taken, Duty free, for curing Fiſh, prior thereto, as far as applicable.

XII. And whereas it may ſometimes happen that Ships or Veſſels going Coaſtwiſe laden with Salt or Rock Salt may be taken by the Enemy; be it therefore enacted, That in caſe any Salt or Rock Salt, for which the Duties impoſed by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty ſhall have been duly paid or ſecured to be paid, ſhall, together with the Ship or Veſſel in which ſuch Salt or Rock Salt ſhall be removing or tranſporting from one Part of this Kingdom to another, be loſt by Capture of Enemies, it ſhall and may be lawful either for His Majeſty's Juſtices of the Peace of the County, Riding, Diviſion, or Shire, at the Quarter Seſſions of the Peace neareſt to which the Owner, Proprietor, or Shipper of the Salt or Rock Salt ſhall reſide, or for the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or any Three of the ſaid Commiſſioners, (in like Manner as is authorized or directed by the ſaid Act, made in the Thirty-eighth Year of His preſent Majeſty's Reign, for or in reſpect of ſuch Salt or Rock Salt, as is in the ſaid Act in that Behalf mentioned, loſt or deſtroyed through Streſs of Weather, or Storms at Sea, or by the unavoidable caſting away, ſinking, or ſtranding, of the Flat, Boat, Barge, or Veſſel, in or on board of which ſuch Salt or Rock Salt was removing or tranſporting from one Place to another), to grant the like Relief, as in and by the ſaid Act

For Salt or Rock Salt, for which Duty has been paid, captured with the Veſſel removing it Coaſtwiſe, the ſame Relief to be given as for Salt loſt through Streſs of Weather.

is

is authorized, directed, or required, for or in reſpect of any ſuch Salt or Rock Salt which ſhall be ſo loſt by Capture of Enemies, as is in and by the ſaid Act authorized or required, for or in reſpect of Salt or Rock Salt loſt or deſtroyed through Streſs of Weather, or Storms at Sea, or by the unavoidable caſting away, ſinking, or ſtranding, of the Flat, Boat, Barge, or Veſſel, in or on board of which the ſame was ſo removing or tranſporting from one Place to another.

38 *Geo.* III. Cap. 89, Clauſe 138, recited, and repealed.

XIII. And whereas by the ſaid Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, it is enacted, That out of the Monies ariſing from the Duties on Salt thereby 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, ſhould Quarterly, on the Days therein mentioned, in every Year, during the Period of Ten Years, be ſet apart from the Remainder of the ſaid Rates and Duties; and that the ſaid Remainder of the ſaid Duties ſhould, 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 ſhould be ſufficient, ſhould be deemed an Addition made to the Revenue, for the Purpoſe in the ſaid Act mentioned: And whereas it is expedient to repeal the ſaid recited Clauſe, and in lieu and ſtead thereof to make ſuch Proviſion as is in that Behalf herein-after directed, be it therefore enacted, That the ſaid recited Clauſe ſhall be, and the ſame is hereby repealed; and that 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, the Sum of Eight thouſand Pounds, being One Fourth Part of the Sum of Thirty-two thouſand Pounds, the Annual Average Produce upon an Account taken for Three Years, ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-four, of the Monies paid on Account of Allowances for Waſte, and of the Difference between the Diſcount heretofore allowed, by Reaſon of the Length of Time given for Payment of the Duties, and that which was provided by an Act made in the Thirty-ſixth Year of His preſent Majeſty's Reign, intituled, *An Act for determining the preſent Allowances for Waſte on Salt carried Coaſtwiſe; and for reducing the reſpective Times of Payment of the Duties on Salt*, ſhall, for and during the Reſidue of the ſaid Term of Ten Years, mentioned in the ſaid laſt recited Act, be ſet apart out of the Monies ariſing from the Duties on Salt, granted by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, and ſhall be paid into the Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches of the publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Remainder of the ſaid Period, a Book or Books, in which ſuch Quarterly Sums ſhall, together with the Monies ariſing from any other Duties, granted by any Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, for the Purpoſe of defraying ſuch

Application of Duties.

increaſed Charge as is mentioned in the ſaid Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, on any Account whatever; and that the further Sum of Ninety-three thouſand five hundred and fifty-five Pounds, being the Remainder of the firſt mentioned Sum of One hundred and one thouſand five hundred and fifty-five Pounds, ſhall, for and during the ſaid Remainder of the ſaid laſt mentioned Period of Time, likewiſe Quarterly, on the before mentioned Days in every ſuch Year, be ſet apart from the Duties on Salt granted by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, and paid diſtinctly and ſeparately into the Receipt of His Majeſty's Exchequer; and that from the Concluſion of the ſaid Period of Time, until the Expiration of Ten Years, from the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, the full Sum of One hundred and one thouſand five hundred and fifty-five Pounds ſhall, in like Manner, be ſet apart from the ſaid Duties granted by the ſaid laſt mentioned Act, and paid diſtinctly and ſeparately into the Receipt of His Majeſty's Exchequer; and that, after ſetting apart ſuch Quarterly Sum or Sums as aforeſaid, the Remainder of the Rates and Duties on Salt granted by the ſaid laſt mentioned Act, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the encreaſed Charge occaſioned by any Loan made or Stock created, by virtue of any Act paſſed in the laſt Seſſion of Parliament; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt of His Majeſty's Exchequer, during the Period of Ten Years, from the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, a Book or Books, in which the ſaid Remainder of the Monies ariſing from the ſaid Duties granted by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, ſhall, together with the Monies ariſing from any other Duties, granted in the ſaid laſt Seſſion of Parliament, for the Purpoſe of defraying ſuch encreaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid and payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

Proviſions of Acts in force relating to the Duties on Salt to extend to this Act, as far as applicable.

XIV. And be it further enacted, That all the Proviſions, Rules, Regulations, Clauſes, Matters, and Things, which, in or by the ſaid Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, or in or by any other Act or Acts of Parliament therein mentioned or referred unto relating to the Duties upon Salt, and in Force immediately before the paſſing of this Act, are contained, provided, ſettled, or eſtabliſhed, for the Purpoſes of the ſaid Act or Acts, (ſave and except in ſuch Caſes for which other Proviſions are made by this Act, and ſave and except ſo far as any ſuch Act or Acts, or any of the Proviſions, Rules, or Regulations, Clauſes, Matters, or Things, therein contained, are repealed, revoked, altered, or controlled, by this preſent Act, or repugnant to any of the Proviſions herein contained), ſhall be and continue in full Force, and be duly obſerved, practiſed, applied, and put in Execution throughout *Great Britain*, in and for the Purpoſes of this Act, ſo far as the ſame are applicable

applicable thereunto reſpectively, as fully and effectually to all Intents and Purpoſes as if all and every the ſaid Proviſions, Rules, Regulations, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1799.