ANNO TRICESIMO NONO

GEORGII III. REGIS.

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C A P. LXXVII.

An Act for repealing the Duties on Salt made in *Scotland*, and on Salt imported from *Scotland* into *England* and *Wales*, and granting other Duties in lieu thereof. [12th *July* 1799.]

Moſt Gracious Sovereign,

Preamble.

WHEREAS it is expedient to repeal the Duties and Drawbacks now payable for and in reſpect of Salt which ſhall be made or raiſed in *Scotland*, and alſo for and in reſpect of Salt which ſhall be imported from *Scotland* into *England* or *Wales*, and to grant other Duties 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 Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, all and ſingular the Duties and Drawbacks now payable for or in reſpect of Salt which ſhall be made or raiſed in *Scotland*, or which ſhall be imported from *Scotland* into *England* or *Wales*, 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 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 Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine.

From *Aug.* 1, 1799, the Duties and Drawbacks now payable on Salt made in *Scotland*, and imported from thence into *England*, ſhall ceaſe, except Arrears;

II. And be it further enacted, That, from and after the ſaid Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, in lieu and inſtead

and inſtead thereof there ſhall be paid the following Duties, *viz.*

ſtead of the ſaid Duties by this Act repealed, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the ſeveral Sums of Money and Duties of Exciſe herein-after mentioned; (that is to ſay), For every Buſhel of Salt that ſhall be made at any Salt Work, or raiſed or taken out of any Salt Mine or Salt Pit in *Scotland*, Four Shillings; and ſo in Proportion for any greater or leſs Quantity: For every Buſhel of 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 Four Shillings hereby impoſed for every Buſhel of Salt made at any Salt Work, or raiſed or taken out of any Salt Mine or Salt Pit in *Scotland*, Six Shillings; and ſo in Proportion for any greater or leſs Quantity.

For Salt made or raiſed in *Scotland*, 4 *s. per* Buſhel; and if imported into *England*, 6 *s.* more.

III. And be it further enacted, That, from and after the ſaid Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, the following Drawbacks and Allowances ſhall be made, allowed, and paid, out of the Duties by this Act impoſed, under, ſubject, and according to all and ſingular the Rules, Regulations, and Reſtrictions, contained in an Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *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*; (that is to ſay),

The Drawbacks following, ſubject to the Regulations of 38 *Geo.* III, Cap. 89, to be paid, *viz.*

For Salt (except Rock Salt) exported;

and for Salt uſed in making oxiginated muriatick Acid in *Scotland*, 4 *s. 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 Four Shillings; For every Buſhel of Salt of the Manufacture of *Scotland*, which ſhall be uſed, employed, ſpent, and conſumed, in making oxiginated muriatick Acid in *Scotland*, for the bleaching of Linen and Cotton, Four Shillings; and ſo in Proportion for any greater or leſs Quantity: Provided always, That the ſaid laſt mentioned Drawback or Allowance ſhall be in lieu and inſtead of all former Drawback or Allowance for or in reſpect of Salt to be uſed, employed, ſpent, or conſumed, in making oxiginated muriatick Acid in *Scotland*.

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

IV. 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 payable in *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Money ariſing from the Duties to be paid into the Exchequer.

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

Appropriation of the Duties.

VI. And whereas the Duties hereby repealed were, by an Act paſſed in this Seſſion of Parliament, appropriated and applied in Manner thereby

directed; be it therefore enacted, That the Duties on Salt hereby granted ſhall be appropriated and applied in ſuch and the like Manner as the Duties hereby repealed were directed to be appropriated and applied.

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

VII. 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 for 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, raiſing, levying, collecting, mitigating or recovering, adjudging or aſcertaining, the Duties thereby granted, or any of them, (other than in ſuch Caſes for which other 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 Duties by this Act impoſed, and for preventing, detecting, and puniſhing Frauds relating thereto, as fully and effectually, to all Intents and Purpoſes, 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.

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