Anno octavo

Georgii III. Regis.

CAP. XXV.

An Act for reducing the Duties on Foul Salt to be uſed for Manure; for altering the Stamp Duties on certain Policies of Aſſurance; for amending ſo much of an Act made in the Thirty third Year of the Reign of His late Majeſty King *George* the Second, as relates to the Allowance of the Duties of Cuſtoms, and exempting from the Duties of Exciſe ſuch Rum or Spirits of the Growth, Produce, or Manufacture, of the *Britiſh* Sugar Plantations in *America*, as ſhall be exported from this Kingdom; for better ſecuring the Exciſe Duties upon Foreign Liquors imported; for repealing a Clauſe in an Act made in the laſt Seſſion of Parliament, prohibiting the Sale of condemned Tea for Home Conſumption; for amending ſuch Parts of Two Acts made in the Sixth and Seventh Years of the Reign of His preſent Majeſty, as relate to the depoſiting, in the Warehouſes belonging to the Cuſtom-

house at *London*, Foreign Wrought Silks and Velvets, and Cambricks, and *French* Lawns, upon the Seizure thereof.

Preamble.



WHEREAS all White Salt, the Product or Manufacture of the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, is, by several Acts of Parliament, charged and chargeable with the Payment of Three Shillings and Four Pence a Bushel Duty, at the Rate of Fifty six Pounds Weight to the Bushel, and no more, to be paid, or secured to be paid, by the Makers or Proprietors thereof, before the same can be removed from the Salt Works where the same is made: And whereas, in the manufacturing such White Salt, considerable Quantities of Foul Salt, called by the several Names of Grey or Scrow Salt, Salt Scale, Sand Scale, or Crustings, are necessarily produced, which cannot be applied to the curing of Provisions, nor can the same be removed from the said Salt Works, as the Laws now stand, without the Payment of the said Duty of Three Shillings and Four Pence a Bushel, which is considerably more than the Value thereof; and it is apprehended that the said Foul Salt may be a useful Manure, and very beneficial in Agriculture, in case the same were charged and chargeable with only a small Duty; 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 from and after the First Day of May, One thousand seven hundred and sixty eight, all Grey or Scrow Salt, Salt Scale, Sand Scale, and Crustings, or other Foul Salt whatsoever, already produced, or hereafter to be produced, at any of the said Salt Works, shall be charged and chargeable with the Payment of a Duty of Four Pence a Bushel only, at the Rate of Fifty six Pounds Weight to the Bushel, to be paid in ready Money, without any Allowance for Discount on prompt Payment, or Allowance for Waste of Salt carried Coastwise, by the Makers or Proprietors thereof,

From 1 *May*, 1768, all Foul Salt at the Salt Works are chargeable with a Duty of 4 *d. per* Bushel only.

thereof, before the same shall be removed from the Salt Works where the same has been, or hereafter shall be, produced or made; which said Duty shall be under the Care and Direction of the Commissioners for the Receipt, Management, and Government, of the Duties on Salt, appointed or to be appointed by His Majesty, and of the Officers for the said Duties on Salt for the time being, in the same Manner as the Duties on Salt now are managed, levied, collected, or received; and shall be paid and applied in such Manner as the Duties now payable on such Foul Salt are paid and applied.

Duty to be under the Commissioners and Officers for the Salt Duties, &c.

And be it further enacted by the Authority aforesaid, That from and after the said First Day of May, One thousand seven hundred and sixty eight, no such Foul Salt shall be delivered by the Maker or Proprietor from any Salt Work or Works without Notice first given to the Officer appointed for that Purpose; nor shall any Carrier, or other Person or Persons whatsoever, remove, carry, or convey, any such Foul Salt without due Entry of the same, and Payment of the Duties hereby imposed thereon, or without a Warrant or Permit for carrying the same, under such Pains and Penalties as are mentioned and contained in the Acts of Parliament relating to Salt, or any of them; to be levied, recovered, and distributed, by such Ways and Means, and in such Manner and Form, as the Duties on Salt were thereby appointed to be levied, recovered, and distributed.

Notice to be given to the proper Officer before Delivery of any such Salt;

and Entry to be made thereof, and Payment of the Duties, and a Permit obtained, &c.

And be it further enacted by the Authority aforesaid, That if any Person or Persons shall, after such Foul Salt has been removed from any Salt Work or Works, use, employ, or consume, the same for any other Purposes whatsoever than for the manuring of Land as aforesaid; he, she, or they, for every Offence, shall forfeit and pay the Sum of Sixty Pounds; One third Part thereof to His Majesty, His Heirs, and Successors; and the Remainder thereof to such Person or Persons who shall inform or sue for the same; which said last-mentioned Penalty and Forfeiture shall be recovered and levied in such Manner and Form, and with such Power of Mitigation, as any Fine, Forfeiture, or Penalty, is or may be recovered 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; wherein no Essoin, Protection, or Privilege, Wager of Law, or more than One Imparlance, shall be allowed.

60 *l.* Penalty on employing the said Salt to any other Purpose but that of Manure.

Recital of Clauſes in Act 7 *Geo.* III. for altering the Stamp Duties upon Policies of Aſſurance.

And whereas by an Act made in the laſt Seſſion of Parliament, intituled, An Act for altering the Stamp Duties upon Policies of Aſſurance; and for reducing the Allowance to be made in reſpect of the Prompt Payment of the Stamp Duties on Licences for retailing Beer, Ale, and other Exciſeable Liquors; and for explaining and amending ſeveral Acts of Parliament relating to Hackney Coaches and Chairs, after reciting that by an Act made in the Fifth Year of His preſent Majeſty's Reign, intituled, An Act for altering the Stamp Duties upon Admiſſions into Corporations or Companies; and for further ſecuring and improving the Stamp Duties in *Great Britain*; it was, among other Things, enacted, That from and after the Fifth Day of July, One thouſand ſeven hundred and ſixty five, if the Properties of more than One Perſon in any Ship, Cargo, or both, or of more than a particular Number of Perſons in General Partnerſhip, or of more than One Body Politic or Corporate, to a greater Amount in the Whole than the Sum of One hundred Pounds, in any Ship, Cargo, or both, be aſſured on the ſame Policy, ſuch Policy ſhould be void, and the Premium paid thereon remain the Property of the Aſſurer; with a Proviſo that it ſhould and might be lawful to aſſure, or cauſe to be aſſured, the Properties of any Number of Perſons whatſoever, in any Ship, Cargo, or both, by One Policy ſtamped with Five Stamps of Five Shillings each; any thing therein contained to the contrary notwithſtanding; and after reciting that ſuch Part of the ſaid Act as before recited, had been found very inconvenient to Merchants, Traders, and others, reſiding out of the Kingdom, and injurious to the Commercial Dealings thereof; it was enacted (among other Things) That from and after the Firſt Day of Auguſt, One thouſand ſeven hundred and ſixty ſeven, it ſhould and might be lawful to aſſure, or cauſe to be aſſured, the Properties of any Number of Perſons whatſoever, in any Ship, Cargo, or both, to the Amount of any Sum, not exceeding in the Whole the Sum of One thouſand Pounds, by a Policy ſtamped with a Stamp of Five Shillings; and that it ſhould and might be lawful to aſſure, or cauſe to be aſſured, the Properties of any Number of Perſons whatſoever, in any Ship, Cargo, or both, to the Amount of any Sum whatſoever, by One Policy ſtamped with Two Stamps of Five Shillings each; and that every Policy ſo ſtamped, ſhould be good, valid, and effectual, to all Intents and Purpoſes whatſoever; any thing in the ſaid recited Act of the Fifth Year of His preſent Majeſty's Reign, or any former Act

Act to the contrary notwithstanding; with a Proviso, that if any Risque or Adventure, distinct from the Risque or Adventure mentioned in the original Policy, and upon which any further Premium should be given, should be, by any Writing or Declaration not duly stamped, added to any such original Policy, such additional Assurance should be void, and the Premium paid thereon should remain the Property of the Assurer; and it was thereby further enacted, That if any Person or Persons should be sued or prosecuted under and by virtue of the said Act, for the assuring the Properties of any Number of Persons whatsoever in any Ship, Cargo, or both, to a greater Amount than the Sum of One thousand Pounds, by a Policy stamped with a Stamp of Five Shillings only; then, and in such Case, the Proof as to the Amount or Value so assured should lie on the Person or Persons that should be so sued or prosecuted, and not on the Person or Persons who should sue or prosecute: And whereas a Doubt has arisen, whether the Property of a single Person, to any Amount, required more than a Stamp of Five Shillings: Therefore, be it enacted by the Authority aforesaid, That from and after the First Day of May, One thousand seven hundred and sixty eight, all Policies of Assurance by which the Property of One Person, or of a particular Number of Persons, in One General Partnership, or of One Body Politic or Corporate, in any Ship, or Cargo, or both, shall be assured to the Amount of more than One thousand Pounds, shall be stamped with Two Five Shilling Stamps; and that every such Policy, which shall not be so stamped, shall be void, and the Premium paid thereon shall remain the Property of the Assurer.

From 1 *May*, 1768, all Policies, whereby Property to the Amount of more than 1000*l.* is assured, are to have Two 5*s.* Stamps, *&c.*

And be it further declared and enacted by the Authority aforesaid, That if any Person or Persons shall be sued or prosecuted under and by virtue of this Act, for assuring the Property of One Person, or of a particular Number of Persons in One General Partnership, or of One Body Politic or Corporate, in any Ship or Cargo, or both, to a greater Amount than the Sum of One thousand Pounds, by a Policy stamped with a Stamp of Five Shillings only; then, and in such Case, the Proof as to the Amount or Value so assured shall lie on the Person or Persons that shall be so sued or prosecuted, and not on the Person or Persons who shall sue or prosecute.

Persons sued for assuring more than 1000*l.* Property, by a Policy with a 5*s.* Stamp only, are to prove the Amount or Value so assured.

Provided always, That if any Risque or Adventure distinct from the Risque or Adventure mentioned in the original Policy, and upon which any further Premium shall be given, shall be, by any Writing or Declaration not duly

And any additional Assurance to the original Policy, where the Risque is distinct therefrom,

and a further Premium is given, is to be duly ſtamped alſo.

duly ſtamped, added to any ſuch original Policy, ſuch additional Aſſurance ſhall be void, and the Premium paid thereon ſhall remain the Property of the Aſſurer.

Recital of Clauſes in Act 3 *Geo.* III. relating to the Exportation of Rum and Spirits of the *Britiſh* Sugar Plantations.

And whereas by an Act made in the Thirty third Year of the Reign of his late Majeſty King George the Second, intituled, An Act for encouraging the Exportation of Rum and Spirits of the Growth, Produce, and Manufacture, of the *Britiſh* Sugar Plantations from this Kingdom; and of *Britiſh* Spirits made from Melaſſes; it is, (amongſt other Things) enacted, That upon the Exportation of Rum or Spirits of the Growth, Produce, and Manufacture, of the Britiſh Sugar Plantations in America, from this Kingdom as Merchandize, there ſhall be an Allowance of all the Duties of Cuſtom payable upon the Importation of ſuch Rums or Spirits, and that the ſame ſhall be freed and diſcharged from all Duties of Exciſe in ſuch Manner as therein is directed; but by the ſaid Act, it is further enacted and required, That all ſuch Rum or Spirits ſo to be exported ſhall be Proof Spirits, and that the ſame ſhall be certified by the proper Officers to be Proof Spirits, before the Bonds given for ſecuring and paying the Duties of Exciſe upon the Importation of ſuch Rum or Spirits can be delivered up: And whereas great Part of the Rum or Spirits of the Growth, Produce, and Manufacture, of the Britiſh Sugar Plantations, imported into this Kingdom for Exportation as Merchandize, are not Proof Spirits; and by reaſon thereof, and of the ſaid Reſtriction in the before recited Act, the Proprietor of the ſaid Rum or Spirits cannot, upon the Exportation thereof, obtain the Drawback of the Cuſtoms, or be freed and diſcharged from the ſaid Duties of Exciſe, whereby the good End propoſed by the ſaid recited Act will be in great Meaſure, if not totally, fruſtrated; be it therefore enacted by the Authority aforeſaid, That from and after the Twenty fifth Day of March, One thouſand ſeven hundred and ſixty eight, ſo much of the ſaid recited Act as requires ſuch Rum or Spirits ſo to be exported to be Proof Spirits, and to be certified ſo to be, ſhall be, and is hereby repealed and made null and void; and that from thenceforth, upon Exportation of Rum or Spirits of the Growth, Produce, and Manufacture, of the Britiſh Sugar Plantations, from this Kingdom as Merchandize, under the Rules, Reſtrictions, and Regulations, by the ſaid recited Act eſtabliſhed and referred to (and not hereby repealed) there ſhall be an Allowance or Drawback of all the Duties of Cuſtoms payable upon the Importation thereof, and ſuch Rum or Spirits ſhall be freed and

From 25 *March*, 1768, ſo much of the recited Act as requires ſuch Rum or Spirits ſo to be exported, to be Proof Spirits, and to be certified as ſuch, is repealed;

and upon the Exportation a Drawback is to be allowed of all the Du-

and discharged from all Duties of Excise, though the same shall not be Proof Spirits; any thing in the said recited Act to the contrary notwithstanding. ties payable upon the Importation thereof.

And whereas by an Act passed in the Thirty first Year of the Reign of his Majesty King George the Second, intituled, An Act for continuing certain Laws therein mentioned relating *British* Sail Cloth, and to the Duties payable on Foreign Sail Cloth; and to the Allowance upon the Exportation of *British* made Gunpowder; and to the Encouragement of the Trade of the Sugar Colonies in *America*; and to the landing of Rum or Spirits of the *British* Sugar Plantations before the Duties of Excise are paid thereon; and for regulating the Payment of the Duties on Foreign Exciseable Liquors; and for the Relief of *Thomas Wharton*, with regard to the Drawback on certain *East India* Callicoes; and for rendering more commodious the new Passage leading from *Charing Cross*; it was enacted, amongst other Things, That from and after the Fifth Day of July, One thousand seven hundred and fifty eight, the Proprietor or Proprietors, Importer or Importers, of any Kind of Foreign Liquors liable to the Duties of Excise, within Thirty Days next after the Master or Purser for that Voyage of the Ship or Vessel wherein the said Foreign Exciseable Liquors, or any of them, shall be imported or brought into the Kingdom of Great Britain, shall have or ought to have made a just and true Entry or Report, upon Oath, of the Burthen, Contents, and Loading, of such Ship or Vessel, in pursuance of the Direction of the Statute 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, shall make due Entry with the Officer or Collector appointed for the Excise, in the Port or Place where such Foreign Exciseable Liquors shall be imported, of all such Foreign Exciseable Liquors on Board such Ship or Vessel belonging to such Proprietor or Proprietors, Importer or Importers; and shall then, or before, satisfy and pay the Duties of Excise due and payable for and in respect of the said Foreign Exciseable Liquors, and land the same, on pain to forfeit for every Neglect or Refusal to make due Entry or Payment, or to land the same, according to the Directions of this Act, all such Foreign Exciseable Liquors, with the Casks and Package wherein the same shall be contained on Board such Ship or Vessel belonging to such Proprietor or Proprietors, Importer or Importers, of the same, so neglecting or refusing, which shall and may be seized by any Officer or Officers of the Excise; and Recital of Clauses in Act 31 *Geo* II. relating to the Entry, and Payment of the Duties on Foreign Exciseable Liquors imported.

that all Seizures to be made in pursuance of the said Act shall be applied, (the necessary Charges for the Recovery thereof being first deducted) One Moiety to and for the Use of His Majesty, His Heirs, and Successors; and the other Moiety to the Seizer or Prosecutor: And whereas since the passing the said Act, it frequently happens that Foreign Liquors liable to the Duties of Excise are imported into this Kingdom, and duly reported, but the Proprietor or Proprietors, Importer or Importers, or the Persons to whom consigned, under Pretence that the said Foreign Liquors are much under Proof, or for other Pretences, neglect or refuse to make due Entry or Payment, or to land the same, according to the Directions of the said Act, and the same become forfeited: And whereas the said Foreign Liquors when condemned are sold Duty-free, whereby the Value of the Moiety of the said Forfeiture, which by the said Act is given to His Majesty, His Heirs, and Successors, is much less than the Duty that would have arisen had the same Foreign Liquors been duly landed as they ought to have been; whereby many Persons are tempted to commit great Frauds and Abuses to the Prejudice of His Majesty's Revenue, and of the fair Traders: For Remedy thereof, be it enacted by the Authority aforesaid, That from and after the Twenty fifth Day of March, One thousand seven hundred and fifty eight, the respective Commissioners of Excise in England and Scotland shall, after Condemnation, cause all such Foreign Liquors, liable to the Duties of Excise, which shall be seized for Neglect or Refusal to make due Entry or Payment, or landing the same, within the Thirty Days, according to the Directions of the said Act, to be publickly sold to the best Bidder, at such Places as the said respective Commissioners shall think proper, for and towards satisfying the Duties chargeable on imported Foreign Liquors liable to the Duties of Excise; and the Overplus (if any be) to be applied to and for the Benefit of the Officer seising the same: And in case the said Foreign Liquors, so to be sold as aforesaid, shall not be of Value sufficient to satisfy, or shall barely satisfy, the Whole of the said Duties of Excise; then, and in such Cases, the Officer making such Seizure shall be rewarded in such Manner as the said respective Commissioners shall think proper, such Reward not exceeding Two Shillings per Gallon, to be in lieu of all other Allowances; any Law, Statute, or Provision, to the contrary thereof in any wise notwithstanding.

From 25 *March*, 1768, all Foreign Liquors liable to the Duties of Excise, and seized for not making due Entry thereof, *&c.* are, after Condemnation, to be publickly sold towards satisfying the Duties;

and the Overplus to go to the Officer seizing the same:

But where the Produce shall be no more, or less, than the Duties, then the Officer is to be otherwise rewarded.

And whereas by an Act made in the last Session of Parliament, intituled, An Act for taking off the Inland

Duty

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Duty of One Shilling *per* Pound Weight upon all Black and Singlo Teas consumed in *Great Britain*; and for granting a Drawback upon the Exportation of Teas to *Ireland*, and the *British* Dominions in *America*, for a limited Time, upon such Indemnification to be made in respect thereof by the *East India* Company, as is therein mentioned; for permitting the Exportation of Teas in smaller Quantities than One Lot to *Ireland*, or the said Dominions in *America*; and for preventing Teas seized and condemned from being consumed in *Great Britain*; it is, amongst other Things, enacted, That all Teas which shall be seized and condemned for being illegally imported, or for any other Cause, shall not be sold for Consumption within this Kingdom, but shall be exported to Ireland, or to the British Colonies in America, under certain Restrictions in the said Act mentioned: And whereas the Consumption of such Teas in this Kingdom will greatly reduce the Price and Value thereof, and thereby discourage the Officers of the Customs and Excise from making Seizures of such Tea, and prosecuting the same to Condemnation, which will promote the illicit Importation and Smuggling of Tea into this Kingdom, and be very prejudicial to the public Revenue and the fair Trader; be it therefore enacted by the Authority aforesaid, That from and after the passing of this Act, such Part of the said recited Act as prohibits the selling for Consumption within this Kingdom such seized and condemned Teas, shall be, and the same is hereby declared to be, repealed.

Recital of Clause in an Act of the last Session, relating to the Exportation of condemned Teas.

Such Part of the recited Act, as prohibits the selling such seized and condemned Teas, for Home Consumption, is repealed.

And whereas by an Act of Parliament made in the Sixth Year of the Reign of His present Majesty, intituled, An Act to prohibit the Importation of Foreign Wrought Silks and Velvets, for a limited Time; and for preventing unlawful Combinations of Workmen employed in the Silk Manufacture; it is, amongst other Things, enacted, That forthwith after the Seizure of any such Foreign Wrought Silks or Velvets, or other Works made thereof, or as soon after as conveniently may be, the same shall be sent to, and deposited in, One of the King's Warehouses belonging to the Custom-house at London: And whereas by another Act made in the last Session of Parliament, intituled, An Act to amend and enforce the Acts of the Eighteenth, Twenty first, and Thirty second Years of the Reign of His late Majesty King *George* the Second, for the more effectual preventing the fraudulent Importation and Wearing of Cambricks and *French* Lawns; it is, amongst other Things, enacted, That forthwith after the Seizure of any such Cambricks or French Lawns, or as soon after as conveniently may be,

Recital of Clauses in Act 6 *Geo.* III. and 7 *Geo.* III. relating to the sending up to *London* all seized Foreign Wrought Silks or Cambricks, &c.

be, the same shall be sent to, and deposited in, One of the King's Warehouses belonging to the Custom-house at London: And whereas the sending all such Goods to London, immediately after Seizure, when seized at an Out-port of this Kingdom, is attended with great Inconvenience to the Officers making such Seizures, as well as to the Owners and Proprietors of such Goods, who live at remote Distances from London; for Remedy whereof, be it enacted by the Authority aforesaid, That from and after the Twenty fifth Day of March, One thousand seven hundred and sixty eight, all such Wrought Silks and Velvets, and other Works made thereof, and all Cambricks and French Lawns, which have been seized in Great Britain, for any Cause of Forfeiture, shall and may remain in any Custom-house Warehouse where they are or were deposited; and all such as shall be seized after the said Twenty fifth Day of March, shall be carried to, and deposited in, the next Custom-house, and shall remain there until the same shall be legally condemned, unless the Commissioners of the Customs for England or Scotland respectively shall judge it necessary and expedient to direct such Goods to be removed sooner from thence: And after such Goods shall be condemned in due Course of Law, it shall and may be lawful for the said respective Commissioners to cause such Goods to be marked or stamped in such Manner as they shall think proper, and brought to any of the King's Warehouses belonging to the Custom-houses at London or Edinburgh respectively, to be there sold for Exportation in the Manner directed by the said Acts of Parliament herein before recited respectively relating thereto; any thing therein contained to the contrary notwithstanding.

All such Goods are, from and after 25 *March*, 1768, to remain in the Custom-house Warehouses where deposited;

and such as shall be seized after the said Day, are to be carried to the next Custom-house, and remain there till condemned; unless the Commissioners shall direct otherwise:

But after Condemnation, they are to be marked, and brought to the King's Warehouses at *London* or *Edinburgh*, and there sold for Exportation.

And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced against any Person or Persons for any thing done in pursuance of this Act, the Defendant or Defendants in any such Action or Suit, may plead the General Issue, and give this Act, and the Special Matter, in Evidence at any Trial to be had thereupon, and that the same was done in Pursuance and by the Authority of this Act; and if it shall appear so to have been done, the Jury shall find for the Defendant or Defendants: And if the Plaintiff shall be Nonsuited, or discontinue his Action, after the Defendant or Defendants shall have appeared; or if Judgement shall be given upon any Verdict or Demurrer against the Plaintiff, the Defendant or Defendants shall recover Treble Costs, and have the like Remedy for the same as any Defendant or Defendants hath or have in other Cases by Law.

General Issue.

Treble Costs.

FINIS.