

ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XXIV.

An Act to repeal the Duties on Cinnamon imported by the *Eaſt India* Company, and on Caſſia Lignea of all Sorts, and for granting new Duties in lieu thereof; and to repeal the Cuſtom Duties on certain Hides and Skins; and to repeal certain Duties granted by an Act of the laſt Seſſion of Parliament upon Box Wood imported, and granting new Duties in lieu thereof. [19th *March* 1802.]

WHEREAS it is expedient that the Duties now payable on Cinnamon imported by the *Eaſt India* Company, and on the Importation of Caſſia Lignea of all Sorts, into that Part of the United Kingdom called *Great Britain*, ſhould be repealed, and new Duties impoſed in lieu thereof; and that the Duties now payable on the Importation, into that Part of the United Kingdom called *Great Britain*, of certain Hides and Skins in *Britiſh* built Ships owned, navigated, and regiſtered according to Law, ſhould alſo be repealed: Be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this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

From *April* 5, 1802, the Duties payable on Cinnamon imported by the *East India* Company, shall be repealed, except Arrears incurred before that Day, and instead thereof a Duty of 1*s.* 6*d.* *per lb.* shall be paid.

liament assembled, and by the Authority of the same, That, from and after the Fifth Day of *April* One thousand eight hundred and two, the Duties now payable by Law on Cinnamon imported by the United Company of Merchants of *England* trading to the *East Indies*, shall be, and the same are hereby repealed; save and except in all Cases relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which shall have been incurred at any Time before the said Fifth Day of *April* One thousand eight hundred and two; and that in lieu and instead of the Duties hereby repealed there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, without any Discount or Abatement whatever, upon Cinnamon imported by the said United Company, a Duty of Customs of One Shilling and Sixpence the Pound Weight, and so in Proportion for any greater or less Quantity: Provided always, That nothing herein contained shall extend, or be deemed or construed to extend, to alter or repeal the Duties payable on the Exportation of Cinnamon by virtue and in pursuance of an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, amongst other Things, for regulating the Payment of the Duties on Cinnamon, Cloves, Nutmegs, and Mace.

But the Duty on Exportation of Cinnamon payable under 38 Geo. 3. shall continue.

From *April* 5, 1802, the Duties payable on the Importation into *Great Britain* of Cassia Lignea, shall be repealed, except Arrears, and instead thereof a Duty of 1*s.* *per lb.* shall be paid.

II. And be it further enacted, That, from and after the Fifth Day of *April* One thousand eight hundred and two, the Duties now payable by Law on the Importation, into that Part of the United Kingdom called *Great Britain*, of Cassia Lignea of all Sorts, shall be, and the same are hereby repealed; save and except in all Cases relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which shall have been incurred at any Time before the passing of this Act; and that in lieu and instead of the Duties hereby repealed there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, without any Discount or Abatement whatever, upon the Importation, into that Part of the United Kingdom called *Great Britain*, of Cassia Lignea of all Sorts, a Duty of Customs of One Shilling the Pound Weight, and so in Proportion for any greater or less Quantity.

From *April* 5, 1802, the Duties payable on the Importation into *Great Britain* in *British* built Ships, of certain Hides and Skins, shall be repealed, except Arrears, provided a due Entry be made thereof, *etc.*

III. And be it further enacted, That, from and after the Fifth Day of *April* One thousand eight hundred and two, the Duties of Customs now payable by Law on the Importation, into that Part of the United Kingdom called *Great Britain* in *British* built Ships, owned, navigated, and registered according to Law, of Bull, Ox, or Cow Hides, Hides of Horses, Mares, or Geldings, *Indian* Hides, or Buffalo Hides, Calve Skins, Dog Skins, Seal Skins, and Elk Skins, such Hides and Skins respectively being in the Hair, and not tanned, tawed, or in any Way dressed, shall be, and the same are hereby repealed; save and except in all Cases relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which shall have been incurred at any Time before the said Fifth Day of *April* One thousand eight hundred and two; provided that on the Importation thereof a due Entry be made, with the proper Officers of the Customs, of such Hides and Skins respectively, in the same Manner and Form as was used and practised on and immediately before the making of this Act; and that such Hides and Skins respectively be landed in the Presence of the proper Officer or Officers appointed for that Purpose; on Failure of which Conditions such

Hides and Skins reſpectively ſhall be liable to the Payment of Duties as if this Act had not been made.

IV. And whereas it is expedient that the Duties of Cuſtoms granted by an Act paſſed in the laſt Seſſion of Parliament, upon Box Wood imported into *Great Britain* from Foreign Parts, ſhould be repealed, and that other Duties ſhould be granted in lieu thereof; be it therefore enacted, That, from and after the paſſing of this Act, the Duties of Cuſtoms granted by an Act, paſſed in the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain Duties of Cuſtoms on Timber, Sugar, Raiſins, and Pepper imported into, and on Lead exported from*, Great Britain, on Box Wood imported into *Great Britain* from Foreign Parts, ſhall be, and the ſame are hereby repealed; ſave and except as to all Caſes relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which ſhall have been incurred at any Time before the paſſing of this Act; and that in lieu and inſtead of the Duties hereby repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, in ready Money, without any Diſcount or Abatement whatever, upon the Importation of Box Wood into *Great Britain* from any Part of *Europe*, the ſeveral and reſpective Duties of Cuſtoms following; that is to ſay, upon every Ton Weight of Box Wood imported into *Great Britain* from any Part of *Europe*, in a *Britiſh* built Ship, a Duty of Cuſtoms of Nineteen Shillings and Sixpence, and ſo in Proportion for any greater or leſs Quantity; and upon every Ton Weight of Box Wood imported into *Great Britain* from any Part of *Europe*, in a Foreign Ship, a Duty of Cuſtoms of Twenty Shillings, and ſo in Proportion for any greater or leſs Quantity; which Duties ſhall be over and above all other Duties which are now due and payable by Law on any of the ſaid Goods, Wares, and Merchandize reſpectively.

The Duties granted by 41 Geo. 3. c. 28. on Box Wood imported, ſhall be repealed, except Arrears, and inſtead thereof 19 *s.* 6 *d.* *per* Ton ſhall be paid on Box Wood imported in a *Britiſh* built Ship, and 20 *s.* if imported in a Foreign Ship.

V. And be it further enacted, That the Duties hereby impoſed ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, and recovered, and be appropriated and applied to the Conſolidated Fund of *Great Britain*, in ſuch and the like Manner, and in and by ſuch and the like Ways, Means, or Methods by which the Duties of Cuſtoms hereby repealed on the like Goods, Wares, or Merchandize impoſed, and payable by virtue of an Act, paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, or by any other Act or Acts of Parliament in force on and immediately before the paſſing of this Act, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, and recovered, and the Goods, Wares, or Merchandize ſo by this Act made chargeable with the ſaid Duties, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Penalties, and Forfeitures to which any Goods, Wares, or Merchandize upon which any Duties of Cuſtoms are impoſed and payable, were ſubject and liable by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act; and all and every Pain, Penalty, Fine, or Forfeiture for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force on and immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall, and are

Duties hereby granted ſhall be levied and applied in the ſame Manner as thoſe repealed, *etc.*

are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of the Duties hereby charged, (as far as the ſame are applicable thereto), in as full and ample a Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this preſent Act.

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