ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

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C A P. XCV.

An Act for repealing the Duties, granted by an Act made in this Session of Parliament, on Spermaceti Oil, Blubber, Train Oil, Fish Oil, or Oil of Seals, and granting other Duties in lieu thereof; for repealing the Duties, granted by the said Act, on Linen Yarn made of Flax, and on Goods, Wares, or Merchandize imported by the *East India* Company, and exported from the Warehouse in which the same shall have been secured; for exempting Stone, the Produce of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, from Duty; and for permitting Merchandize, the Produce of any of the Colonies ceded to the *French* and *Batavian* Republicks, to be imported for Three Years from the passing of this Act, upon Payment of certain Duties. [26th *June* 1802.]

WHEREAS by an Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty certain* c. 43. *Duties on Goods imported into and exported from* Great Britain; *and on the Tonnage of Ships and Vessels entering Outwards or Inwards in any Port of* Great Britain *to or from Foreign Parts*, amongst other Things the following Duties are imposed on the Importation of Blubber and Oil respectively; (that is to say), on Spermaceti Oil, the Ton, containing Two hundred and fifty-two Gallons, a Duty of Two Pounds Twelve Shil-

lings and Eight-pence; on Blubber, not of *Newfoundland*, the Ton, containing Two hundred and fifty-two Gallons, a Duty of Thirteen Shillings and Sixpence; and on Train Oil, Fiſh Oil, or Oil of Seals, or other Creatures living in the Seas, not otherwiſe enumerated or deſcribed in the ſaid Act, the Ton, containing Two hundred and fifty-two Gallons, a Duty of One Pound and Three-pence: And whereas it is expedient to repeal the ſaid Duties and to impoſe 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 Twelfth Day of *May* One thouſand eight hundred and two, the aforeſaid Duties impoſed by the ſaid recited Act, ſhall be, and the ſame are hereby repealed, ſave and except in all Caſes relating to the recovering or paying any Arrears thereof, which may remain unpaid, or to any Fine, Penalty, or Forfeiture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.

From *May* 12, 1802, the Duties granted by recited Act on Spermaceti Oil, Blubber, and Train Oil, *etc.* ſhall be repealed;

and inſtead thereof the Duties herein mentioned ſhall be levied.

II. And be it further enacted, That, from and after the Twelfth Day of *May* One thouſand eight hundred and two, in lieu and inſtead of the ſaid Duties hereby repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty His Heirs and Succeſſors, in ready Money, without any Diſcount whatever, upon the Importation of Blubber and Oil reſpectively, the following Duties; that is to ſay, on Spermaceti Oil, the Ton, containing Two hundred and fifty-two Gallons, a Duty of Two Pounds Three Shillings and Ten-pence; on Blubber not of *Newfoundland*, the Ton, of Two hundred and fifty-two Gallons, a Duty of Eleven Shillings and Three-pence; and on Train Oil, Fiſh Oil, or Oil of Seals, or other Creatures living in the Seas, not otherwiſe enumerated or deſcribed in the ſaid recited Act, the Ton, containing Two hundred and fifty-two Gallons, a Duty of Sixteen Shillings and Ten-pence, and ſo in Proportion for any greater or leſs Quantity.

From *May* 12, 1802, the Duty impoſed by the recited Act on the Importation of Raw Linen Yarn ſhall be repealed.

III. And whereas by the ſaid recited Act, amongſt other Things, a Duty is impoſed upon the Importation of Raw Linen Yarn made of Flax, at the Rate of Three Pounds Twelve Shillings for every One hundred Pounds of the true and real Value of ſuch Yarn: And whereas it is expedient that the ſaid Duty ſhould be repealed, be it therefore enacted, That, from and after the Twelfth Day of *May* One thouſand eight hundred and two, the aforeſaid Duty, impoſed by the ſaid recited Act upon the Importation of Raw Linen Yarn made of Flax, ſhall be, and the ſame is 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).

The Duties impoſed by the recited Act on the Importation of Goods by the *Eaſt India* Company ſhall not be charged, in caſe the ſame ſhall be warehouſed and exported

IV. And whereas by the ſaid recited Act certain Duties are impoſed on the Importation of Goods, Wares, and Merchandize, by the United Company of Merchants of *England* trading to the *Eaſt Indies*: And whereas it is expedient that the ſaid Duties, impoſed by the ſaid recited Act, ſhould not be charged or chargeable upon any Goods, Wares, or Merchandize imported by the *Eaſt India* Company, and warehouſed and exported directly from the Warehouſe or Warehouſes in which the ſame ſhall have been reſpectively lodged or ſecured according to the Laws in force on and immediately before the paſſing of this Act; be it therefore enacted,

enacted, That the aforeſaid Duties impoſed by the ſaid recited Act paſſed in the preſent Seſſion of Parliament, ſhall not be charged or chargeable upon the Importation of any Goods, Wares, and Merchandize, by the United Company of Merchants of *England* trading to the *Eaſt Indies*, in caſe ſuch Goods ſhall be warehouſed and exported directly from the Warehouſe or Warehouſes in which the ſame ſhall have been reſpectively lodged or ſecured according to the Laws in force on and immediately before the paſſing of this Act. directly from the Warehouſe in which ſecured.

V. And be it further enacted, That the Duties hereby impoſed, ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, recovered, appropriated, and applied 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 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, recovered, appropriated, and applied; 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 or 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 or 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 they 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. In what Manner Duties ſhall be managed, levied, and applied.

VI. And whereas by an Act paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties of Cuſtoms on Slate, Stone, and Marble*, amongſt other Things, certain Duties are impoſed upon all Stone, the Production of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*: And whereas it is expedient that all Stone, cut or manufactured into Burr Stones, and all Stones uſed for the Purpoſe of Paving, or for the Purpoſe of making or mending Roads, being the Production of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, ſhould be exempt from the Payment of Duty; be it therefore enacted, That all ſuch Stones ſhall be, and the ſame are hereby declared to be, exempt from the Duty by the ſaid recited Act; provided the Proprietor or Proprietors, or Conſignee or Conſignees thereof ſhall, previous to the ſame being unſhipped or landed from on board the Ship or Veſſel in which the ſame ſhall have been imported, make, with the proper Officer of the Cuſtoms at the Port or Place where the ſame ſhall be imported a regular Entry of ſuch Goods, and ſhall make Oath thereon before the Officer, who is hereby authorized and required to adminiſter 34 Geo. 3. c. 51. Burr Stones, and Paving Stones, the Production of *Guernſey*, &c. exempt from Duty by recited Act, on certain Conditions.

adminiſter the ſame that ſuch Goods are of the Denomination or Deſcription aforeſaid, and with reſpect to paving Stones that the ſame are intended for the Purpoſes of being made Uſe of in paving or making or mending of Roads only.

Such Stones ſhall be ſubject to the Conditions preſcribed by the recited Act;

VII. And be it further enacted, That all Stone exempt from Duty by this Act, ſhall be ſubject and liable to ſuch and the like Conditions, Reſtrictions, Forfeitures, and Penalties, as are preſcribed, directed, and impoſed by the ſaid recited Act, as fully and effectually to all Intents and Purpoſes, as if all the Clauſes, Powers, Directions, and Authorities of the ſaid recited Act were particularly repeated and re-enacted in the Body of this preſent Act.

and to entitle to Exemption from Duty, ſhall be accompanied with a Certificate aſcertaining them to be the Production of *Guernſey*, &c.

VIII. Provided always, that nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to permit the Importation from *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, of any Stone as aforeſaid, Duty Free, unleſs ſuch Stone ſhall be accompanied with a Certificate or Certificates aſcertaining the ſame to be the Production of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, reſpectively, according to the Laws in force on and immediately before the paſſing of the ſaid recited Act of the Thirty-fourth Year of the Reign of His preſent Majeſty.

For Three Years, Goods may be imported from certain Colonies in *America* ceded to *France*, &c. on Payment of the Duties payable on Importation from the *Britiſh Weſt Indies*.

IX. And whereas certain Colonies and Plantations in *America*, are by the late Definitive Treaty of Peace, to be delivered up to the *French* and *Batavian* Republicks; be it therefore enacted, That, during the Period of Three Years from the paſſing of this Act, it ſhall be lawful to import directly from thence into this Kingdom, any Goods, Wares, and Merchandize, being the Growth, Production, or Manufacture of the ſaid reſpective Colonies or Plantations, upon Payment of ſuch Duties as would have been or would be due and payable for ſuch Goods, if they had been imported from any of the *Britiſh Weſt India* Iſlands, in *Britiſh* Ships; any Thing in any Act or Acts of Parliament in force, at the Time of the paſſing of this Act, to the contrary notwithſtanding.

Conditions on which ſuch Goods ſhall be ſo imported.

X. Provided always, and it is hereby further enacted, That the Importer or Importers of ſuch Goods, from any of the ſaid Colonies or Plantations herein-before mentioned, ſhall make Oath before the Collector and Comptroller of His Majeſty's Cuſtoms at the Port of Importation in this Kingdom, (which Oath ſuch Collector and Comptroller are hereby empowered to adminiſter), that to the beſt of his or their Knowledge and Belief, the Goods ſo imported are really and *bonâ fide* the Growth, Production, or Manufacture of the ſaid reſpective Colonies or Plantations; and on Default of ſuch Oath the Goods ſo imported ſhall be ſubject to the Payment of the like Duties as they would be liable to if imported from any Foreign *Weſt India* Iſland; and ſuch Goods ſhall upon Importation into this Kingdom be ſubject and liable to the like Securities, Reſtrictions, Regulations, Penalties, and Forfeitures, in all other reſpects not altered by this Act, as they would be liable to if they were ſhipped at and imported from any *Britiſh* Iſland in the *Weſt Indies*.

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