ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. XCIX.

An Act for allowing a Bounty on the Exportation of Oil of Vitriol made in *Great Britain*.

[16th *July* 1806.]

WHEREAS it is expedient in order to promote and encourage the Exportation of Oil of Vitriol manufactured in *Great Britain*, that an Allowance or Bounty ſhould be granted to the Exporters in Proportion to the Duties paid upon the Importation of the Brimſtone uſed and conſumed in the preparing and making ſuch Oil; 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 eight hundred and ſix, there ſhall be paid or allowed for and upon every One hundred Pounds Weight of Oil of Vitriol made and prepared in *Great Britain*, and which ſhall be really and *bonâ fide* regularly entered and exported from thence to Foreign Parts by way of Merchandize, and ſo in Proportion for any greater or leſs Quantity, the Sum of Five Shillings and Sixpence; which Allowance or Bounty ſhall be paid to the Perſon or Perſons ſo exporting the ſame by the Collector of the Cuſtoms of the Port from whence the ſame ſhall be exported, on a Debenture to be made by the Collector according to the Entry of the Goods and the Shipping thereof, certified by the proper Officer of the Cuſtoms at the Port of Exportation.

From Aug. 1, 1806, a Bounty ſhall be allowed of 5s. 6d. for every 100 lb. of Oil of Vitriol exported.

II. And be it further enacted, That if upon View and Examination the Searchers ſhall find any ſuch Oil of Vitriol to be leſs in Quantity than expreſſed in the Exporter's Indorſement upon his Entry, or entered under a wrong Denomination, whereby His Majeſty would have been defrauded, all ſuch Oil of Vitriol ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms.

If any Fraud ſhall be diſcovered, the Vitriol ſhall be forfeited.

Proof that the Vitriol was made in Great Britain, shall lie on the Exporter.

III. Provided always, and be it further enacted, That if any Dispute shall arise concerning the said Oil of Vitriol, that is to say, whether the same was prepared or made in *Great Britain*, or is entitled to the Bounty or Allowance granted by this Act, the Proof thereof shall lie on the Exporter or Claimer of such Goods, and not upon the Officer or Officers who shall seize or stop the same.

Manufacturer not being the Exporter, to make Oath that he sold the Oil of Vitriol to the Exporter, and that it was made in Great Britain, &c.

IV. And be it further enacted, That before any Bounty shall be paid for any such Oil of Vitriol, or any Debenture made out for the same, the Manufacturer or Manufacturers, not being the Exporter or Exporters thereof, shall make Oath before the Collector or other proper Officer of the Customs, either of the Port of Exportation, or of any other Port in *Great Britain*, (which Oath the said Collector or other proper Officer of the Customs is hereby empowered to administer), that he or they sold such Oil of Vitriol, expressing the Quantity and the Time when, to the Person or Persons exporting the same, and that such Oil of Vitriol was really and truly made and prepared in *Great Britain*, and that the several Duties payable upon the Brimstone used and consumed in the making and preparing the said Oil of Vitriol were, to the best of his or their Knowledge and Belief, duly paid at the Time of the Importation of such Brimstone; and the Exporter or Exporters of such Oil of Vitriol shall then make Oath that such Oil of Vitriol, being the Oil of Vitriol for which Bounty is then claimed, is the identical Oil of Vitriol or Part thereof which was sold to him or them as aforesaid; and whenever the Manufacturer or Manufacturers of such Oil of Vitriol shall be the Exporter or Exporters thereof, he or they shall then make Oath to the several Particulars herein-before directed to be sworn by him or them (excepting what relates to the Sale of the said Oil of Vitriol) according to the true Intent and Meaning of this Act.

Exporter to make Oath that it is the identical Vitriol sold to him.

Exporter to make Oath that the Vitriol has been duly exported.

V. And be it further enacted, That before the Money due upon any such Debenture shall be paid, the Exporter or Exporters shall also make Oath that the said Oil of Vitriol has been duly exported to Parts beyond the Seas, and not re-landed or intended to be re landed in *Great Britain* or the Islands of *Farro* or *Ferro*.

Penalties how to be recovered and applied.

VI. And be it further enacted, That the several Penalties and Forfeitures in this Act mentioned shall and may be prosecuted and determined by Bill of Plaint or Information in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer at *Edinburgh*, respectively, wherein no Essoign, Protection, Privilege, Wager of Law, or more than One Imparlance shall be allowed; and One Moiety of the said Penalties and Forfeitures shall be to the Use of His Majesty, and the other to such Officer or Officers of the Customs as shall sue or prosecute for the same.

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