ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. XL.

An Act for discontinuing the Bounty on Exportation of Oil of Vitriol, and allowing a Drawback of a Proportion of the Duties paid on the Importation of Foreign Brimstone used in making Oil of Vitriol. [2d *June* 1810.]

WHEREAS it is expedient that the Bounty now payable on the Exportation of Oil of Vitriol made in *Great Britain* should be discontinued, and that a Proportion of the Duties now payable and paid upon the Importation of Foreign Brimstone into *Great Britain* should be drawn back upon Brimstone used and consumed in making Oil of Vitriol, and repaid to the Manufacturers of such Oil made under certain Regulations and Restrictions; 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 passing of this Act, an Act passed in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act for allowing a Bounty on the Exportation of Oil of Vitriol made in* Great Britain, shall be repealed. 46 G. 3. c. 99. repealed.

II. And be it further enacted, That from and after the passing of this Act, Nine Tenth Parts of the Duties of Customs paid on the Importation into *Great Britain*, of Brimstone, shall be allowed in respect of such Brimstone used and consumed in making and preparing Oil of Vitriol, and the Amount of such Drawback shall be paid and allowed to the Manufacturer of such Oil in *Great Britain*, under the following Regulations; (that Nine Tenths of the Duties of Customs on Brimstone to be allowed for Brimstone used in preparing Oil of Vitriol.

Regulations to be obſerved by the Manufacturer.

(that is to ſay), every Manufacturer of Oil of Vitriol intending to claim any ſuch Drawback or Re-payment under this Act ſhall make an Entry of his Name and Place of Abode with the Collector of the Cuſtoms of the Port within or neareſt to which his Work ſhall be carried on, and ſhall once in every Month enter in a Book to be kept for that Purpoſe an Account of the whole Quantity of Foreign Brimſtone uſed and conſumed in his Manufactory within the preceding Month, and at the End of the Year to be computed from the Date of ſuch Entry as aforeſaid, ſhall deliver the ſaid Account to the Collector of the Cuſtoms with whom he ſhall have made ſuch Entry as aforeſaid.

Oath to be made as to the Quantity of Brimſtone uſed, &c.

III. And be it further enacted, That every ſuch Manufacturer ſhall make Oath to the Truth of the Account ſo delivered to the Collector of the Cuſtoms under this Act, in which Oath he ſhall depoſe that full Nine Tenths of ſuch Brimſtone has been conſumed in the manufacturing of Oil of Vitriol, and that the Reſiduum does not contain a Quantity of Brimſtone worth Extraction, and that ſuch Quantity does not at the utmoſt exceed One Tenth of the whole Brimſtone uſed in ſuch Manufacture; and he ſhall alſo ſpecify in ſuch Account the Name or Names of the Importer or Importers of ſuch Brimſtone, and the Times when the Duties due thereon were reſpectively paid to His Majeſty; and if upon a Certificate being produced from the proper Officers of the Cuſtoms in *Great Britain*, where ſuch Brimſtone was ſo imported it ſhall appear that the full Duties were paid thereon, and if ſufficient Proof be alſo made before the proper Officers of the Cuſtoms, that the Brimſtone mentioned and referred to in ſuch Certificate is the identical Brimſtone ſo ſtated to have been uſed and conſumed by the Manufacturer of ſuch Oil of Vitriol, then and in every ſuch Caſe a Debenture ſhall be iſſued for the Amount of the Drawback by this Act allowed upon ſuch Brimſtone; and the ſame ſhall be paid by the Collector of the Cuſtoms who ſhall have received ſuch Account as aforeſaid, out of any Money remaining in his Hands on Account of the Duties of Cuſtoms.

Penalty for delivering in a falſe Account.

IV. And be it further enacted, That if any Manufacturer of Oil of Vitriol ſhall deliver any falſe Account of the Quantity of Foreign Brimſtone uſed and conſumed in making and preparing Oil of Vitriol with an Intent to defraud His Majeſty, His Heirs or Succeſſors, every ſuch Manufacturer ſhall on being convicted of any ſuch firſt Offence forfeit the Sum of Two hundred Pounds, and for every Second or further Offence the Sum of Four hundred Pounds, to be ſued for within Three Months after the Delivery of the Account, and recovered in any of the Courts of Record at *Weſtminſter*, or in the Court of Exchequer at *Edinburgh*, and One Moiety of ſuch Penalty ſhall go and be applied to the Uſe of His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall ſue or proſecute for the ſame.

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