

ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. LXXVII.

An Act for impoſing additional Duties of Cuſtoms on certain Species of Wood imported into *Great Britain*. [15th *June* 1810.]

WHEREAS it is expedient that additional Duties of Cuſtoms ſhould be impoſed on the Importation into *Great Britain* of certain Species of Wood: 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 there ſhall be ſeverally and reſpectively raiſed, levied, collected, and paid to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon the following Articles; *videlicet*, Balks, Battens and Batten Ends, Clap Boards, Oak Boards, Paling Boards, Pipe Boards, Wainſcot Boards, Deals and Deal Ends, Fire Wood, Fir Quarters, Handſpikes, Lath Wood, Maſts, Yards, and Bowſprits, Oak Plank, Oars, Spars, Staves, Fir Timber, Oak Timber, Ufers and Wainſcot Logs, of whatever Deſcription the ſame may reſpectively be, which ſhall be imported or brought into *Great Britain* from Parts beyond the Seas, additional permanent and temporary Duties of Cuſtoms, equal in Amount to the permanent and temporary Duties already payable upon the like Articles, as the ſaid Duties are ſeverally and reſpectively deſcribed and ſet forth in Figures in the Schedule marked (A.) annexed to an Act paſſed in the Forty-ninth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties of Cuſtoms chargeable in* Great Britain, *and for granting new Duties in lieu thereof*, and in Conſideration of the additional Duties hereby impoſed, there ſhall be paid or allowed upon the Exportation of ſuch of the ſaid Articles as are now entitled to Drawback additional Drawbacks equal in Amount to what

On Timber imported, of the Deſcription herein mentioned, there ſhall be paid an additional Duty equal to the Duties already payable as deſcribed in Schedule A. 49 G. 3. c. 98. and on Exportation Drawbacks ſhall be allowed.

are already allowed by the ſaid recited Act, upon Articles of the like Deſcription exported from *Great Britain*, and which Drawbacks are alſo reſpectively deſcribed and ſet forth in Figures in the ſaid Schedule marked (A.) annexed to the ſaid recited Act.

Commencement of additional Duties.

II. And be it further enacted, That this Act ſhall commence and take Effect, with reſpect to the additional Duties of Cuſtoms impoſed on Fir Timber, Deals, Deal Ends, Battens, Batten Ends, Boards, and Oak Plank, from and after the Thirty-firſt Day of *December* One thouſand eight hundred and eleven, and with reſpect to the other Articles on which additional Duties are alſo by this Act impoſed, the ſame ſhall commence and take Effect from and after the Thirty-firſt Day of *December* One thouſand eight hundred and ten: Provided always, that the ſaid additional Duties ſhall be charged and ſhall be payable on any of the ſaid Articles, which having been warehouſed or otherwiſe ſecured under the Authority of any Act of Parliament without Payment of Duty, which ſhall be taken out of any ſuch Warehouſe or Place wherein the ſame ſhall have been lodged or ſecured for the Purpoſe of being uſed or conſumed in *Great Britain* after the ſaid Thirty-firſt Day of *December* One thouſand eight hundred and eleven, or the ſaid Thirty-firſt Day of *December* One thouſand eight hundred and ten, as the Caſe may apply to the ſaid Articles, notwithſtanding the ſame may have been imported into *Great Britain* on or before the ſaid Days reſpectively.

Temporary Duties how long to continue.

III. And be it further enacted, That ſo much of the ſaid additional Duties of Cuſtoms hereby impoſed as ſhall under the Title and Deſcription of temporary Duties ſhall be paid and payable during the Continuance of the preſent War, and for Six Months after the Ratification of a Definitive Treaty of Peace.

Articles imported from certain Parts not to be chargeable.

Deals of certain Dimenſions exempted.

IV. Provided always, and be it further enacted, That nothing herein contained ſhall extend or be conſtrued to extend to charge any of the ſaid Articles with the additional Duties hereby impoſed which ſhall be imported directly from any Britiſh Colony, Plantation, or Settlement in *Africa* or *America*, or which ſhall be imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*; nor to charge with the additional Duties hereby impoſed, any Deals above Seven Inches in Width, being Eight Feet in Length, and not above Ten Feet in Length, and not exceeding One Inch and a Half in Thickneſs, nor any Fir Timber being Eight Inches Square, and not exceeding Ten Inches Square, being the Growth of *Norway*, and imported directly from thence.

Duties may be ſecured by Bond.

V. And be it further enacted, That the additional Duties hereby impoſed upon the Importation of the ſaid ſeveral Species of Wood ſhall and may be ſecured by Bond under the Regulations of an Act paſſed in the Forty-third Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for permitting certain Goods imported into* Great Britain *to be ſecured in Warehouſe without Payment of Duty.*

Duties to be under the Management of the Commiſſioners of Cuſtoms.

VI. And be it further enacted, That ſuch of the ſaid Duties as ſhall ariſe in that Part of *Great Britain* called *England* ſhall be under the Management of the Commiſſioners of the Cuſtoms in *England* for the Time being, and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called

Scotland ſhall be under the Management of the Commiſſioners of the Cuſtoms in *Scotland* for the Time being.

The additional Duties and Drawbacks to be levied and allowed as former Duties and Drawbacks of Cuſtoms.

VII. And be it further enacted, That the ſaid Duties ſhall be managed, aſcertained, raiſed, levied, collected, paid, recovered, appropriated, and applied, and the ſaid Drawbacks ſhall be allowed, in ſuch and the like Manner as any Duties and Drawbacks of Cuſtoms of a like Nature are managed, aſcertained, raiſed, levied, collected, paid, recovered, appropriated and allowed, and under and ſubject to the ſeveral Powers, Conditions, Rules, Regulations, Reſtrictions, Penalties, and Forfeitures now in force, in relation to or made for ſecuring the Revenue of Cuſtoms in *Great Britain*; and all Pains, Penalties, Fines, or Forfeitures, 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 be in full force and effect as to the ſaid Duties and Drawbacks as fully and effectually to all Intents and Purpoſes as if they were at large repeated and re-enacted in this Act.

Duties to be appropriated as thoſe under recited Act 49 G. 3. c. 98.

VIII. And be it further enacted, That all Monies from Time to Time ariſing from the ſaid Duties, the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and ſhall be appropriated and applied in the ſame Manner as the Duties impoſed by the ſaid recited Act of the Forty-ninth Year of the Reign of His preſent Majeſty are directed to be appropriated and applied.

Where Contracts have been made, Dealers allowed to charge the additional Duty.

IX. And whereas Contracts may have been made for the Sale of Wood, prior to the paſſing of this Act, be it therefore enacted, That in all Caſes where any Wood whereon the reſpective Duties by this Act impoſed ſhall be charged, ſhall be delivered in purſuance of ſuch Contracts or Sales, it ſhall be lawful for the Dealer or Dealers in ſuch Wood delivering the ſame, to charge ſo much Money as ſhall be equivalent to the Duties by this Act impoſed in reſpect thereof, in addition to the Price of ſuch Wood, and ſuch Dealer or Dealers ſhall be entitled by virtue of this Act to demand and be paid the ſame accordingly.

Act may be altered or repealed this Seſſion.

X. And be it further enacted, That this Act may be altered, varied, or repealed, during the preſent Seſſion of Parliament.

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