

ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. XLIII.

An Act for altering the Time at which the additional Duties of Customs imposed by an Act of the last Session of Parliament on certain Species of Wood were to have taken place; and for granting a Drawback upon Deals and Timber used in the Mines of Tin, Copper, and Lead, in the Counties of *Cornwall* and *Devon*. [31st *May* 1811.]

WHEREAS it is expedient that the Time at which the Duties imposed by an Act passed in the last Session of Parliament, intituled, *An Act for imposing additional Duties of Customs on certain Species of Wood imported into* Great Britain, were to have commenced and taken Effect, should be altered; 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 the several Additional Duties of Customs imposed by the said recited Act, which was to have commenced and taken Effect from and after the Thirty-first Day of *December* One thousand eight hundred and eleven, shall commence, take Effect, and be charged and payable from and after the First Day of *July* One thousand eight hundred and eleven; any Thing in the said Act to the contrary notwithstanding. 50 G. 3. c. 77.

Duties imposed by recited Act to commence from July 1, 1811.

II. And whereas it is expedient that so much of the said recited Act passed in the last Session of Parliament as exempts Deals, not being imported directly from any *British* Colony, Plantation, or Settlement in *Africa* or *America*, or not being imported by the United Company of Mer-

chants of *England* trading to the *East Indies*, 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, and as exempts Fir Timber being Eight Inches ſquare and not exceeding Ten Inches ſquare, being the Growth of *Norway*, and imported directly from thence, from the Additional Duties thereby impoſed, ſhould be repealed; but that a Drawback ſhould be allowed, under the Regulations of this Act, upon ſuch of the ſaid Deals and Timber as ſhall be uſed and employed in any of the Mines of Tin, Copper, and Lead, in the Counties of *Cornwall* and *Devon*; be it therefore further enacted, That from and after the Firſt Day of *July* One thouſand eight hundred and eleven, ſo much of the ſaid recited Act as exempts any ſuch Deals and Fir Timber from the Additional Duties thereby impoſed, ſhall be and the ſame is hereby repealed; and the ſaid Articles ſhall, from and after the Firſt Day of *July* One thouſand eight hundred and eleven, be ſubject and liable to the ſaid Additional Duties impoſed by the ſaid recited Act.

So much of recited Act as exempts Deals and Fir Timber of a certain Deſcription from Duty, repealed.

Such Articles ſhall be ſubject to Duty.

Drawback allowed on certain Deals and Timber uſed in the Mines of Devon or Cornwall.

III. And be it further enacted, That there ſhall be paid and allowed for and in reſpect of ſuch of the ſaid Deals and Timber on which the full Duties due by Law on the Importation thereof ſhall have been paid, and which Deals and Timber ſhall have been uſed and employed in any of the Mines of Tin, Lead, or Copper, in the Counties of *Devon* or *Cornwall*, a Drawback of ſo much of the Duties of Cuſtoms ſo paid on any ſuch 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, and on any Fir Timber being Eight Inches ſquare and not exceeding Ten Inches ſquare, being of the Growth of *Norway*, and imported directly from thence, as ſhall exceed the Amount of the Permanent and Temporary Duties of Cuſtoms that were charged and payable on ſuch Deals and Timber reſpectively by an Act paſſed in the Forty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties of Cuſtoms chargeable in* Great Britain, *and for granting other Duties in lieu thereof*; which Drawback ſhall be paid to the Owner of any ſuch Mine, under the following Regulations; (that is to ſay), the Purſer, Agent, or Captain of any ſuch Mine in the ſaid Counties of *Cornwall* and *Devon* reſpectively intending to claim the Drawback under this Act ſhall enter or cauſe to be entered in a Book, to be kept for that Purpoſe, an Account of the Quantity of ſuch Deals and Timber uſed and employed in ſuch Mine, ſtating of whom ſuch Deals and Timber were purchaſed, at what Port the ſame were ſtated by the Vender to have been imported, and at the End of each Year he ſhall deliver an Account thereof to the Collector of the Cuſtoms of the Port where the Duty upon ſuch Deals and Timber ſhall have been ſtated to have been paid.

49 G. 3. c. 98.

Account of ſuch Deals and Timber to be delivered to the Collector of the Cuſtoms.

Account to be verified on Oath, &c.

IV. And be it further enacted, That the Purſer, Agent, or Captain of any ſuch Mine ſhall make Oath or Affirmation to the Truth of the Account ſo delivered to the Collector of the Cuſtoms, and ſhall alſo, if required by the ſaid Cuſtomer or Collector, produce the Coſt Book of any ſuch Mine; and the Perſon or Perſons, or his or their Agent or Agents, who ſhall have ſupplied the ſaid Deals and Timber ſhall alſo make Oath or Affirmation to the Truth of his or their Accounts, and that the full Duties on ſuch Deals and Timber were paid thereon; and the proper Officer of the Cuſtoms being ſatisfied that the Deals and Timber referred

to in such Account were supplied for the Use of such Mine, and the full Duties paid thereon, then and in every such Case a Debenture shall be issued for the Amount of the Drawback allowed by this Act, and the same shall be paid by the Collector of the Customs who shall have received such Account, out of any Monies remaining in his Hands on Account of the Duties of Customs.

Penalty on delivering in a false Account.

V. And be it further enacted, That if any Purser, Agent, or Captain of such Mine shall deliver any false Account of the Quantity of Deals and Timber used and employed, with an Intent to defraud His Majesty, His Heirs or Successors, such Purser, Agent, or Captain shall, on being convicted of any such Offence, for the 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*; 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.

Application of the Duties under this and recited Act.

VI. And whereas the Duties granted by the said recited Act were directed to be paid into the Exchequer of *Great Britain*, and appropriated to the same Uses as the Temporary or War Duties imposed by an Act made in the Forty-ninth Year of the Reign of His present Majesty are directed to be applied: And whereas it is expedient that the Temporary or War Duties granted by the said Act of the last Session of Parliament, and by this Act, should be applied towards defraying any Services voted by the Commons of the United Kingdom in Parliament assembled; be it therefore enacted, That the said last-mentioned Temporary or War Duties shall be appropriated and applied, from Time to Time, to such Services as shall be voted by the Commons of the United Kingdom in Parliament assembled, for the Service of the Year One thousand eight hundred and eleven, or shall be voted by the said Commons for the Service of any subsequent Year; and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly.

Act may be repealed this Session.

VII. And be it further enacted, That this Act may be varied, altered, or repealed by any Act or Acts to be made in this present Session of Parliament.

LONDON: Printed by George Eyre and Andrew Strahan, Printers to the King's most Excellent Majesty. 1811.