ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXXXII.

An Act for eſtabliſhing Regulations reſpecting Rock Salt delivered to the Refineries; for granting Relief for Salt loſt at Sea by Shipwreck or Capture; and for reviving, amending, and continuing, until the Twenty-fifth Day of *March* One thouſand eight hundred and fifteen, ſo much of an Act of the Forty-firſt Year of His preſent Majeſty as allows the Uſe of Salt, Duty free, for curing Fiſh in Bulk or in Barrels. [15th *June* 1811.]

WHEREAS notwithſtanding the Proviſions of the Law in that reſpect, the Quantities of Salt produced at entered Refineries to the Officers of Exciſe to be weighed and charged with the Duties by Law impoſed for or in reſpect thereof have greatly fallen ſhort of the Quantities which ought to have been made and refined from the Quantities of Rock Salt delivered at ſuch Refineries for the Purpoſe of being there refined, to the great Diminution of His Majeſty's Revenue and Injury of the fair Trader; for Remedy whereof, be it 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 Officers of Exciſe ſhall, on or before the Firſt Day of *July* One thouſand eight hundred and eleven, make a juſt and true Return or Report to the Commiſſioners of Exciſe, or to ſuch Perſon or Perſons as they ſhall appoint or employ to receive the ſame, of all the Rock Salt reſpectively then found in the

Officers of Exciſe ſhall, by July 1, 1811, make a Return of the Rock Salt in the Poſſeſſion

of the Refiner for which the Duty ſhall not have been charged; and the Refiner ſhall, within Six Weeks, pay a Duty after the Rate of 15s. per Buſhel, unleſs Bond ſhall be given to pay the Duty in Six Months, or he comply with other Regulations:

the Cuſtody or Poſſeſſion of any Refiner of Rock Salt which ſhall have been ſhipped coaſtwiſe on Bond for the due Delivery thereof to ſuch Refiner, and for or in reſpect whereof reſpectively the Duty ſhall not have been charged, and ſuch Return or Report ſhall be a Charge upon ſuch Refiner or Refiners, and he or they ſhall be chargeable and charged with and within Six Weeks then next following pay the Duty at and after the Rate of Fifteen Shillings *per* Buſhel for and in reſpect of ſuch Rock Salt reſpectively, unleſs ſuch Refiner ſhall, within Fourteen Days next after ſuch Return or Report, give Bond or Security, to be approved of by the ſaid Commiſſioners of Exciſe or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Double the Value of the Duties which ſhall be charged or chargeable on ſuch Rock Salt reſpectively, for the due Payment of the Duties of Exciſe, at and after the Rate of Fifteen Shillings *per* Buſhel for or in reſpect of ſuch Rock Salt, within the Space of Six Months from the Time of making ſuch Return or Report, or elſe producing to the proper Officer of Exciſe within ſuch Six Months, and having charged with the Duties a Quantity or Quantities of refined Salt made from ſuch Rock Salt in the Proportion of Fifty-ſix Pounds of refined Salt at the leaſt for every Sixty-five Pounds of ſuch Rock Salt which ſhall from Time to Time be found by the proper Officer or Officers of Exciſe deficient of the Quantity of ſuch Rock Salt which ſhall have been ſo found in the Cuſtody or Poſſeſſion of ſuch Refiner or Refiners, and for paying at the End of every Six Weeks from the Time of making the Charge thereof, the Duties at and after the Rate of Fifteen Shillings *per* Buſhel for or in reſpect of the Quantity of each Charge of ſuch refined Salt.

And the Refiner, on receiving Rock Salt (not being within Lancaſter or Cheſter) ſhall pay the Duty after the Rate of 15s. per Buſhel, or give Bond in Manner aforeſaid, or comply with other Regulations.

II. And be it further enacted, That when and ſo ſoon as any Rock Salt ſhall be delivered from any Salt Mine or Salt Pit, to be ſhipped coaſtwiſe, or to be ſent by inland Navigation, free of Duty on Bond for its being duly delivered at any entered Refinery, not being within the Counties of *Lancaſter* and *Cheſter* reſpectively, the Refiner or Refiners to or for whom the ſame ſhall be conſigned or ſent ſhall, within Six Weeks next after the Delivery or Receipt of ſuch Rock Salt, pay the Duties of Exciſe at and after the Rate of Fifteen Shillings *per* Buſhel for ſuch Rock Salt, unleſs ſuch Refiner or Refiners ſhall, within Fourteen Days next after ſuch Delivery or Receipt of ſuch Rock Salt, give ſufficient Bond or Security to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in Double the Value of the Duties of the ſaid Rock Salt, for the due Payment of the Duties of Exciſe, at and after the Rate of Fifteen Shillings *per* Buſhel for or in reſpect of ſuch Rock Salt, within the Space of Six Months next after ſuch Delivery or Receipt, or elſe producing to the proper Officer of Exciſe within ſuch Six Months, and having charged with the Duties a Quantity or Quantities of refined Salt made from ſuch Rock Salt, in the Proportion of Fifty-ſix Pounds of refined Salt at the leaſt for every Sixty-five Pounds of ſuch Rock Salt which ſhall from Time to Time be found by the proper Officer or Officers of Exciſe deficient of the Quantity of ſuch Rock Salt which ſhall have been ſo delivered or received, and for paying at the End of every Six Weeks, from the Time of the Charge thereof, the Duties at and after the Rate of Fifteen Shillings *per* Buſhel for or in reſpect of the Quantity of each Charge of ſuch refined Salt.

III. And

III. And be it further enacted, That all and every Refiner and Refiners of Rock Salt to whom any Rock Salt ſhall be ſent coaſtwiſe or ſent by inland Navigation as aforeſaid on Bond for the due Delivery thereof ſhall keep the ſame and every Part thereof ſeparate and apart from all other Rock Salt; and if any Refiner or Refiners of Rock Salt ſhall neglect or refuſe to keep ſuch Rock Salt, and every Part thereof, ſeparate and apart from all other Rock Salt until ſuch Rock Salt ſhall be put into his, her, or their Ciſtern or other Veſſel for diſſolving the ſame, or ſhall mix any Rock Salt of one Delivery or Receipt with any Rock Salt of any other Delivery or Receipt, then and in every ſuch Caſe the Refiner or Refiners ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Rock Salt of different Deliveries to be kept ſeparate.

Penalty 100l.

IV. And be it further enacted, That all and every Refiner and Refiners of Rock Salt to whom Rock Salt ſhall, after the ſaid Firſt Day of *July* One thouſand eight hundred and eleven, be ſent coaſtwiſe or by inland Navigation as aforeſaid, ſhall at leaſt Six Hours before he, ſhe, or they ſhall put any Rock Salt into any Ciſtern or other Veſſel to be made uſe of for the Purpoſe of diſſolving the ſame, or ſhall diſſolve any ſuch Rock Salt, or make the ſame into Brine, give to the Officer of Exciſe under whoſe Survey his, her, or their Refinery ſhall be, a Notice in Writing of his, her, or their Intention ſo to do, ſpecifying therein the particular Time and Hour at which he, ſhe, or they intends or intend ſo to put ſuch Rock Salt into ſuch Ciſtern or other Veſſel, or to diſſolve the ſame, or to make the ſame into Brine, the Quantity of Rock Salt by him, her, or them to be put into ſuch Ciſtern or Veſſel, the particular Ciſtern or Veſſel into which the ſame is to be put for the Purpoſe of diſſolving ſuch Rock Salt therein, and the Date of the Permit or Bond under which the ſame was received or delivered at ſuch Refinery, and the Quantity of Rock Salt ſpecified in ſuch Permit; and if any ſuch Refiner or Refiners ſhall not begin to put the Rock Salt ſpecified in any ſuch Notice into the Ciſtern or other Veſſel ſpecified in ſuch Notice, as being to be made uſe of for the Purpoſe of diſſolving the ſame within the Space of One Hour next after the particular Time or Hour ſpecified in ſuch Notice for that Purpoſe, then ſuch Notice ſhall be void, and every ſuch Refiner or Refiners ſhall give a freſh and like Notice before he, ſhe, or they ſhall begin to put any Rock Salt into any Ciſtern or Veſſel, for the Purpoſe of diſſolving the ſame, or ſhall diſſolve any ſuch Rock Salt, or make the ſame into Brine; and if any ſuch Refiner or Refiners ſhall neglect or refuſe to give any ſuch Notice, or having given any Notice which ſhall become void as aforeſaid, ſhall neglect or refuſe to give a freſh and like Notice, he, ſhe, or they ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Before putting Rock Salt into Ciſtern Notice ſhall be given the Officer of Exciſe.

Penalty 100l.

V. And whereas by an Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty, among other Things, for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe, and for repealing the Duties on Salt, and the Drawbacks, Allowances, and Bounties paid thereout, and for granting other Duties, Drawbacks, Allowances, and Bounties thereon, the Commiſſioners of Exciſe and Juſtices of the Peace reſpectively are authorized and required under and ſubject to the Rules and Regulations in the ſaid Act in that Behalf provided to grant their Warrants in the ſaid Act, in that Behalf directed, for and in reſpect of ſuch Salt and Rock Salt reſpectively as in the ſaid Act mentioned loſt or deſtroyed

Regulations as to Notices to be given of Loſſes of Salt by Shipwreck or Capture, in order to receive Relief.

38 G. 3. c. 89.

ſtroyed through Streſs of Weather or Storms at Sea, or by the accidental or unavoidable caſting away, ſinking, or ſtranding of any Flat, Boat, Barge, or Veſſel, in or on board of which any ſuch Salt or Rock Salt ſhall be removing or tranſporting from one Place to another: And whereas by another Act made in the Thirty-ninth Year of the Reign aforeſaid, among other Things for amending the ſaid Act made in the Thirty-eighth Year of the Reign aforeſaid, the ſaid Commiſſioners and Juſtices are authorized and required to grant the like Warrants for ſuch Salt and Rock Salt reſpectively as in the ſaid laſt-mentioned Act in that Behalf mentioned loſt by Capture of Enemies: And whereas by Proviſions in the ſaid Act made in the Thirty-eighth Year aforeſaid, any ſuch Warrant is prohibited from being granted, unleſs the Proprietor or Shipper of the Salt or Rock Salt ſo loſt or deſtroyed, or ſome Perſon on his, her, or their Behalf, ſhall, within One Month after ſuch Accident, give ſuch Notice in Writing as is by the ſaid laſt-mentioned Act in that Behalf directed, nor unleſs it ſhall appear upon the Face of the Application, and be proved upon Oath that the Accident by which the Loſs of the Salt or Rock Salt was occaſioned happened within Six Months immediately preceding: And whereas ſome ſuch Loſſes may not become known to the Proprietors or Shippers of ſuch Salt or Rock Salt within One Month after ſuch Accident ſhall have happened, and it is therefore expedient in any ſuch Caſe as is herein-after mentioned to grant the Relief under ſuch Notice as is herein-after mentioned; be it therefore enacted, That in every Caſe where any Salt or Rock Salt, as in that Behalf mentioned in the ſaid Act made in the Thirty-eighth Year aforeſaid, ſhall by the accidental or unavoidable caſting away and ſinking of the Ship or Veſſel, in or on board which ſuch Salt or Rock Salt ſhall be removing or tranſporting from one Place to another, be loſt, or where any ſuch Salt or Rock Salt as in that Behalf mentioned in the ſaid Act made in the Thirty-ninth Year aforeſaid, ſhall be loſt by Capture of Enemies, and any ſuch Loſs ſhall not have come to the Knowledge of the Proprietor or Shipper of ſuch Salt or Rock Salt in ſufficient Time to enable ſuch Proprietor or Shipper to give the Notice required by the ſaid Act within One Month next after ſuch Accident, or within ſuch Six Months reſpectively, it ſhall and may be lawful to and for ſuch Proprietor or Shipper within One Month after ſuch Accident ſhall have become known to him, her, or them, to give to the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or to the Collector of Exciſe of the Collection neareſt to which the Accident ſhall have happened, Notice in Writing ſpecifying therein the ſeveral Matters and Things by the ſaid Act made in the Thirty-eighth Year of the Reign aforeſaid, required to be ſpecified in the Notice in Writing required by the ſaid laſt-mentioned Act, to entitle the Party to any ſuch Warrant as aforeſaid, and upon any ſuch Notice as is by this Act preſcribed having been given as aforeſaid, it ſhall and may be lawful either for His Majeſty's Juſtices of the Peace of the County, Riding, Diviſion, or Shire, at the Quarter Seſſions of the Peace neareſt to which the Owner, Proprietor, or Shipper of the Salt or Rock Salt ſhall reſide, or for the Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or any Three of the ſaid Commiſſioners, to proceed thereon, and grant the like Relief as in and by the ſaid reſpective Acts is authorized, directed, or required, for or in reſpect of Salt or Rock Salt, for and in reſpect whereof a Notice has been given within One Month, and Proof made upon Oath that the Accident by which the Loſs was occaſioned happened within

within Six Months respectively in that Behalf mentioned in the said Act made in the Thirty-eighth Year aforesaid, any Thing in the said last-mentioned Act contained to the contrary in anywise notwithstanding: Provided always nevertheless, that no such Application shall be sustained or proceeded upon, nor shall such Relief be granted, unless sufficient Facts shall be proved to satisfy the said Commissioners and Justices respectively, that the Circumstances of the Case and Loss were such as to have prevented and put it out of the Power of the Owner, Proprietor, or Shipper of the said Salt or Rock Salt to have given the Notice, or to have made the Application within the respective Times in that Behalf required by the said Act of the Thirty-eighth Year aforesaid; any Thing herein-before contained to the contrary in anywise notwithstanding.

So much of 41 G. 3. c. 21. for allowing the Use of Salt Duty-free in the preserving of Fish in Bulk or Barrel revived and continued till March 25, 1815.

VI. And whereas the Law herein-after mentioned has by Experience been found useful and beneficial, and it is expedient that the same should be revived and continued; be it therefore enacted, That so much of an Act made in the Forty-first Year of the Reign of His present Majesty, amongst other Things for allowing until the Fifteenth Day of *October* One thousand eight hundred and one, the Use of Salt Duty-free in the preserving of Fish in Bulk, or in Barrels, and for discontinuing the Bounty payable on White Herrings exported, as relates to allowing the Use of Salt Duty-free in the preserving of Fish in Bulk, or in Barrels, which was continued by Three Acts of the Forty-second, Forty-third, and Forty-fourth Years of the Reign of His present Majesty, until the Twenty-fifth Day of *March* One thousand eight hundred and nine, shall be, and the same is hereby revived and further continued until the Twenty-fifth Day of *March* One thousand eight hundred and fifteen.

Such Salt shall be accounted for within Twelve Months after the Receipt thereof.

VII. And whereas by the said Act of the Forty-first Year of the Reign aforesaid, any Person or Persons receiving, taking, or shipping on board any Vessel or Vessels any Quantity of Salt free of Duty for the Purpose of salting, curing, or preserving Fish, is and are among other Things required to give such Bond or Security as is in the said Act in that Behalf prescribed, that he or they will duly account in Manner in the said Act mentioned for all the Salt which he or they shall at any Time ship, receive, or have on board his or their Vessel or Vessels for the Purpose of salting, curing, or preserving Fish, and that such Salt, and every Part thereof, shall be fairly and *bonâ fide* employed, spent, and consumed in salting, curing, or preserving of Fish as aforesaid, or shall be returned into the Warehouse entered for the keeping or storing of Salt Duty-free from whence the same was taken: And whereas by the said Act no Time is limited or prescribed within which such Person or Persons shall so duly account for such Salt, or for such Salt being so employed, spent, and consumed as aforesaid, or being returned into the Warehouse as aforesaid, and it is therefore expedient to make such Provision in that Behalf as is herein-after mentioned; be it therefore enacted, That all such Salt which shall be so received, taken, or shipped after the passing of this Act, shall be duly accounted for as aforesaid within Twelve Months, to be computed and reckoned from the Day of such Receipt thereof; and the same and every Part thereof shall within such Twelve Months be fairly and *bonâ fide* employed, spent, and consumed in salting, curing, or preserving of Fish as aforesaid, or shall be returned into the Warehouse entered for the keeping or storing of Salt Duty-free from whence the same was taken, and every such Bond or

Security given after the paſſing of this Act ſhall be conditioned accordingly.

How Penalties ſhall be recovered and applied.

VIII. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture ſhall be to His Majeſty, his Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

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