ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

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C A P. CXVII.

An Act for impoſing additional Duties of Cuſtoms on certain Species of Wood, and on Pot and Pearl Aſhes imported into *Great Britain*.

[13th *July* 1812.]

WHEREAS it is expedient that additional Duties of Cuſtoms ſhould be impoſed on the Importation into *Great Britain* of certain Species of Wood, and on Pearl and Pot Aſhes; 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 *September* One thouſand eight hundred and twelve, there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral additional Permanent and Temporary or War Duties of Cuſtoms on Balks, Fir Quarters, and Uſers, and on Pot and Pearl Aſhes, imported into *Great Britain*, as the ſame are ſeverally and reſpectively inſerted, deſcribed, and ſet forth in Figures in the Table hereunto annexed, marked (A.); and that there ſhall be paid or allowed on the Exportation of ſuch Balks, Fir Quarters, and Uſers, the ſeveral Drawbacks of the ſaid Duties of Cuſtoms as the ſame are reſpectively inſerted, deſcribed, and ſet forth, in the ſaid Table hereunto annexed, marked (A.)

Additional Duties on Balks, Fir Quarters, &c. and Pot and Pearl Aſhes to be paid, and Drawback allowed.

II. And be it further enacted, That ſo much of the ſaid additional Duties of Cuſtoms hereby impoſed as fall under the Title or Deſcription of Temporary or War 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.

Temporary Duty to be paid during the War, &c.

Duty on Balks, &c. may be secured by Bond. 43 G. 3. c. 132.

III. And be it further enacted, That the additional Duties hereby impoſed on Balks, Fir Quarters, and Ufers, may be ſecured by Bond under the Regulations of an Act paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled *An Act for permitting certain Goods imported into* Great Britain *to be ſecured in Warehouſe without Payment of Duty.*

Duty not to extend to Balks, &c. imported from the Britiſh Colonies in America, &c.

IV. Provided always, and be it further enacted, That nothing herein contained ſhall extend or be conſtrued to extend, to charge any Balks, Fir Quarters, or Ufers, 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*, or any Pearl or Pot Aſhes, being the Produce of any Britiſh Colony or Plantation in *America*, and imported directly from thence.

Duties payable on the Articles deſcribed in the Schedule taken out of Warehouſe after Sept. 1, 1812, though imported before that Time.

V. Provided always, and be it further enacted, That the ſaid additional Duties of Cuſtoms ſhall be charged and payable on any Balks, Fir Quarters, and Ufers, and on any Pearl or Pot Aſhes enumerated or deſcribed in the ſaid Table hereunto annexed, marked (A.), which having been warehouſed or otherwiſe ſecured under the Authority of any Act of Parliament without Payment of Duty, ſhall be taken out of any ſuch Warehouſe or Place where the ſame ſhall have been lodged or ſecured for the Purpoſe of being uſed or conſumed in *Great Britain*, after the ſaid Firſt Day of *September* One thouſand eight hundred and twelve, notwithſtanding ſuch Balks, Fir Quarters, Ufers, or Pot or Pearl Aſhes may have been imported into *Great Britain* before the Firſt Day of *September* One thouſand eight hundred and twelve.

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

VI. And be it further enacted, That ſuch of the Duties by this Act impoſed 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.

Balks, &c. Five Inches ſquare or upwards ſubject to the Duty payable on Fir Timber, &c.

VII. And whereas it is expedient, that the Duties on Balks, Fir Quarters, and Ufers, imported into *Great Britain*, being Five Inches ſquare or upwards, ſhould be aſcertained and collected by Meaſure and not by Tale; be it therefore enacted, That, from and after the ſaid Firſt Day of *September* One thouſand eight hundred and twelve, all Balks, Fir Quarters, and Ufers, imported into *Great Britain*, being Five Inches ſquare or upwards, ſhall be ſubject and liable to the Duties payable on Fir Timber, any Law, Cuſtom, or Uſage, to the contrary notwithſtanding: Provided always, that in caſe any Balks, Fir Quarters, or Ufers, on which the Duties are by this Act directed to be charged according to the Meaſure thereof, and which having been warehouſed or otherwiſe licenſed under the Authority of any Act of Parliament without Payment of Duty, ſhall be taken out of any ſuch Warehouſe or Place for the Purpoſe of being uſed or conſumed in *Great Britain* after the ſaid Firſt Day of *September* One thouſand eight hundred and twelve, all ſuch Balks, Fir Quarters, and Ufers, ſhall be ſubject and liable to the Duties payable on Fir Timber, notwithſtanding ſuch Balks, Fir Quarters, or Ufers, may have been

imported into *Great Britain*, on or before the ſaid Firſt Day of *September* One thouſand eight hundred and twelve.

VIII. And be it further enacted, That the ſaid additional Duties of Cuſtoms and Drawbacks of Duties of Cuſtoms by this Act impoſed and allowed, ſhall be managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, and allowed in ſuch and the like Manner and by the ſame Means, Ways, and Methods as any Duties of Cuſtoms or Drawbacks of Duties of Cuſtoms of a like Nature are managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, 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 and 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 how to be levied.

IX. 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 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*, are directed to be appropriated and applied. Application of Duties.

X. And whereas Contracts may have been made for the Sale of Wood, Pearl, and Pot Aſh prior to the paſſing of this Act; be it therefore enacted, That in all Caſes where any Wood, Pearl, and Pot Aſh, 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, Pearl, and Pot Aſh 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, Pearl, and Pot Aſh, and ſuch Dealer or Dealers ſhall be entitled by virtue of this Act to demand and be paid the ſame accordingly. In Caſes of Contracts Duties to be added to the Prices.

XI. 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. Act may be altered or repealed.

TABLE

TABLE to which this Act refers.

TABLE (A.)

A Table of additional Duties of Cuſtoms payable on certain Species of Wood imported into Great Britain, not being imported directly from any Britiſh Colony, Plantation, or Settlement in Africa or America, or not being imported by the United Company of Merchants of England trading to the Eaſt Indies, and on Pot and Pearl Aſhes not being the Produce of any Britiſh Colony or Plantation in America and imported directly from thence.

	Permanent.				Temporary or War Duties.	
	Duty.		Drawback.			
	£ s. d.		£ s. d.		£ s. d.	
BALKS, videlicet,						
under 5 Inches Square imported in a Britiſh-built Ship, the 120 - -	5 14 6		3 16 4		1 18 2	
——— not imported in a Britiſh-built Ship, the 120 -	5 16 6		3 16 4		1 18 10	
FIR QUARTERS, videlicet,						
under 5 Inches Square imported in a Britiſh-built Ship, the 120 - -	5 14 6		3 16 4		1 18 2	
——— not imported in a Britiſh-built Ship, the 120 -	5 16 6		3 16 4		1 18 10	
UFERS, videlicet,						
under 5 Inches Square imported in a Britiſh-built Ship, the 120 - -	5 14 6		3 16 4		1 18 2	
——— not imported in a Britiſh-built Ship, the 120 -	5 16 6		3 16 4		1 18 10	
ASHES, videlicet,						
Pearl and Pot Aſhes the Hundred Weight -	0 3 6		0 0 0		0 1.1 2	

(See the Act to which this Table is annexed.)

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