ANNO QUINQUAGESIMO QUARTO

# GEORGII III. REGIS.

## CAP. L.

**An Act to amend so much of an Act of His present Majesty, for repealing the several Duties of Customs, and granting other Duties in lieu thereof, as relates to the Duties payable on Salt exported.** [4th *May* 1814.]

WHEREAS 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*; it is amongst other Things enacted, that in all Cases where by the Schedule annexed to the said Act marked (A.) the Duties of Customs imposed upon the Exportation of Goods, Wares, and Merchandize from *Great Britain*, and charged not according to the Weight, Tale, Gauge or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Exportation, without any Deduction or Abatement whatever, except of so much as the Duties of Customs paid and payable thereon at the Time of the Entry of such Goods, Wares, and Merchandize shall amount unto: And whereas it is expedient to permit the Exporter or Proprietor, or his known Agent or Factor, to deduct from the Value of *British* Salt exported 49 G. 3. c. 98.

the Amount of the Home Conſumption Duty of Exciſe paid or payable thereon; 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 in eſtimating the Value of *Britiſh* Salt exported from *Great Britain* it ſhall and may be lawful for the Exporter or Proprietor, or his known Agent or Factor, alſo to deduct ſo much Money from the Value of ſuch Salt as ſhall be equal to the Amount of the Home Conſumption Duty of Exciſe paid or payable thereon at the Time of the Entry of ſuch Salt for the Purpoſe of being exported; and the Value ſo aſcertained ſhall be deemed and taken to be the true and real Value of the Salt at the Port of Exportation.

How to eſtimate the Value of Salt on Exportation.

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