

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XIV.

An Act to impose certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Sorts of Wood into and from *Ireland*, in lieu of former Duties and Drawbacks on the like Sorts of Wood; and to indemnify Persons who have admitted certain Sorts of Wood to Entry on Payment of a Proportion only of the Duty imposed thereon. [1st *December* 1814.]

WHEREAS by an Act made in the last Session of Parliament, intituled *An Act to grant to His Majesty Rates and Duties, and to allow Drawbacks and Bounties on certain Goods, Wares, and Merchandize imported into and exported from* Ireland, *in lieu of former Rates and Duties, Drawbacks and Bounties*, and the Schedule thereto annexed, certain Duties were granted and made payable on certain Sorts of Wood in the said Schedule mentioned; and it is expedient to grant other Duties in lieu of some of the said Duties; 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 Expiration of One Calendar Month after the passing of this Act there shall be raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, in ready Money (except as herein-after is provided) without any Discount whatever, upon the Importation of the several Sorts of Wood mentioned, and set forth in the Schedule hereunto annexed

54 G. 3. c. 129.

Duties and Drawbacks on Wood instead of those levied and paid under recited Act.

annexed marked (A.) imported into *Ireland*, the ſeveral Duties inſerted, deſcribed, and ſet forth in Figures in the ſaid Schedule; and there ſhall alſo be paid and allowed the ſeveral Drawbacks in reſpect of the ſaid Duties as the ſame are alſo reſpectively inſerted, deſcribed, and ſet forth in Figures in the ſaid Schedule marked (A.) in lieu and full Satisfaction of all Duties and Drawbacks payable in *Ireland* upon the Importation and Exportation of Wood of the like Sorts under and by virtue of the ſaid recited Act of the laſt Seſſion of Parliament, or of any Act or Acts of Parliament in force in *Ireland* at the Time of the paſſing of this Act.

Duties to be paid on Wood not entered:

II. And be it further enacted, That the ſeveral and reſpective Duties by this Act granted on the Importation into *Ireland* of the ſeveral Sorts of Wood in the ſaid Schedule mentioned, ſhall be charged and payable on all ſuch Wood of the ſaid ſeveral Sorts as ſhall not be entered on or before the Expiration of One Calendar Month after the paſſing of this Act, or on which the Duties due and payable on the Importation thereof ſhall not have been then paid, notwithſtanding ſuch Wood may have been imported into *Ireland* before the Expiration of One Calendar Month after the paſſing of this Act.

May be ſecured by Bond:

III. Provided always, and be it enacted, That in all Caſes where the Whole or any Part of the Duties on the Importation of any ſuch Wood into *Ireland* are permitted to be ſecured by Bond or otherwiſe, by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of ſuch Importation, the Duties by this Act granted or impoſed may in like Manner, and under the ſame Rules, Regulations, Reſtrictions, and Conditions, be permitted to be ſecured by Bond or otherwiſe.

To be paid in Britiſh Currency.

IV. And be it further enacted, That all the Duties and Drawbacks in this Act, and the Schedule hereunto annexed, ſpecified, mentioned, and contained, ſhall be paid and payable, and received and receivable, in *Britiſh* Currency; and that all the ſaid Duties ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

When Duties on Wood ſhall ceaſe in Great Britain, Proviſion ſhall be made that a correſponding Duty ſhall be taken off in Ireland.

V. And be it further enacted, That whenever it ſhall happen that any of the Duties of Cuſtoms in *Great Britain* granted or made payable by any Act in force in *Great Britain* at the Time of the paſſing of this Act, upon any Articles on which any Duty is impoſed by this Act, or the Schedule hereunto annexed, or any Part of ſuch Duties in *Great Britain*, ſhall ceaſe or determine, or be repealed, or be or become no longer payable in *Great Britain*, Proviſion ſhall be made that ſo much of the Duties of Cuſtoms granted by this Act and made payable in *Ireland* as ſhall be equal to the Duties which ſhall ſo ceaſe or determine, or be repealed as aforeſaid in *Great Britain*, ſhall in like Manner ceaſe or determine, or be repealed, and ſhall not be payable in *Ireland* at any Time after the Time when ſuch Duties of Cuſtoms ſhall ceaſe or determine or be repealed, or be or become no longer payable in *Great Britain*, and the Duties of Cuſtoms made payable by this Act ſhall be reduced accordingly.

Duties and Drawbacks how to be levied and paid.

VI. And be it further enacted, That the ſeveral Rates and Duties and Drawbacks hereby granted and allowed ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, in the ſame Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and under ſuch Rules and Directions, and under ſuch Penalties and Forfeitures

feitures as are appointed, directed, and expreſſed for the raiſing, collecting, levying, paying, and managing of Duties and Drawbacks payable on Goods, Wares, and Merchandize imported into and exported from *Ireland* in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or in and by any other Act or Acts in force in *Ireland* relating to the Revenues of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes as if the ſaid Powers and Authorities, Rules and Directions, Penalties and Forfeitures were herein expreſſed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the ſaid Act paſſed in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, or in and by any other Act or Acts as aforeſaid is provided.

Batten Deals, &c. of certain Dimenſions admitted on Payment of certain Duties, and Perſons indemnified.

VII. And whereas upon Repreſentations made to the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, from ſeveral Merchants and others, concerned in the Trade between *Norway* and *Ireland*, reſpecting the Difficulties to which they were ſubjected from the Duties impoſed on certain Sorts of Wood called Battens, Deals, and Staves, according to the Dimenſions thereof, under an Act made in the laſt Seſſion of Parliament, and which could not be known in *Norway* and other Parts of the North of *Europe*, ſo as to enable the Merchants there to make an Aſſortment of ſuch Sorts of Wood in Time to import the ſame at the lower Duties impoſed by the ſaid Act, it was deemed expedient by the ſaid Commiſſioners to give Directions to the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, that certain Sorts of Battens, Deals, and Staves, ſhipped from the North of *Europe* before the Firſt Day of *October* One thouſand eight hundred and fourteen, ſhould be admitted to Entry in *Ireland* on Payment of certain Sums in that Behalf ſpecified, being a Part or Proportion only of the Duties impoſed by the ſaid recited Act: And whereas the ſaid Commiſſioners of Cuſtoms and Port Duties in *Ireland*, and their Officers, in purſuance of the ſaid Directions, have permitted and may continue to permit the Admiſſion of a Quantity of ſuch Battens, Deals, and Staves to Entry accordingly, and it is expedient that ſuch Proceeding ſhould be ſanctioned by Parliament, and that all Perſons iſſuing, giving, or adviſing ſuch Directions, or concerned in the iſſuing, giving, or adviſing any ſuch Directions, and alſo all Perſons acting under or in purſuance thereof, ſhould be reſpectively indemnified; be it therefore enacted, That all Perſons iſſuing, giving, or adviſing any ſuch Directions as aforeſaid, or concerned in the iſſuing, giving, or adviſing any ſuch Directions, and alſo all Perſons acting or who may act under or in purſuance of the ſaid Directions, ſhall be, and they are hereby indemnified for and on account of the ſame, and of any Act, Matter, or Thing done in purſuance of or in obedience to or in conformity with ſuch Directions as aforeſaid, as fully and effectually to all Intents and Purpoſes whatever, as if the ſame Directions had been given, and ſuch Acts, Matters, and Things had been done in purſuance of any Act or Acts of Parliament.

Act may be altered or repealed this Seſſion.

VIII. And be it further enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be paſſed in this preſent Seſſion of Parliament.

SCHEDULE

SCHEDULE to which this Act refers.

	Duty.			Drawback.		
WOOD, videlicet,	£	s.	d.	£	s.	d.
—— Battens, being not above 7 Inches in Width, and not exceeding 3¼ Inches in Thickneſs,						
- - - - if 8 Feet in Length, and not exceeding 12 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	8	6	3	4	9	0
- - - not imported in a Britiſh-built Ship, the 120 - - -	8	12	4	4	9	0
- - - - exceeding 12 Feet in Length, and not exceeding 14 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	9	14	0	5	3	10
- - - not imported in a Britiſh-built Ship, the 120 - - -	10	1	2	5	3	10
- - - - exceeding 14 Feet in Length, and not exceeding 16 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - -	11	1	8	5	18	8
- - - not imported in a Britiſh-built Ship, the 120 - - -	11	9	8	5	18	8
- - - - exceeding 16 Feet in Length, and not exceeding 18 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	12	9	4	6	13	6
- - - not imported in a Britiſh-built Ship, the 120 - - -	12	18	4	6	13	6
- - - - exceeding 18 Feet in Length, and not exceeding 20 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	13	17	2	7	8	4
- - - not imported in a Britiſh-built Ship, the 120 - - -	14	7	2	7	8	4
- - - - exceeding 20 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - - -	34	6	1	14	8	10
- - - not imported in a Britiſh-built Ship, the 120 - - -	35	4	0	14	8	10
—— Batten Ends, being under 8 Feet in Length, not exceeding 7 Inches in Width, and not exceeding 3¼ Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - -	4	14	5	1	19	9
- - - not imported in a Britiſh-built Ship, the 120 - -	4	18	2	1	19	9

Wood, Batten Ends—*continued.*	Duty. £	s.	d.	Drawback. £	s.	d.
- - - - - - - being under 8 Feet in Length, not above 7 Inches in Width, and exceeding 3¼ Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - -	9	3	1	3	17	1
- - - not imported in a Britiſh-built Ship, the 120 - -	9	10	0	3	17	1
—— Battens and Batten Ends of all Sorts, of the Growth and Production of the Britiſh Colonies or Plantations in America, and imported directly from thence, the 120 - - - - - - -	0	8	3	——		
—— Deals, being above 7 Inches, and not exceeding 12 Inches in Width, and not exceeding 3¼ Inches in Thickneſs, videlicet,						
- - - if 8 Feet in Length, and not exceeding 12 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	12	9	5	5	5	0
- - - not imported in a Britiſh-built Ship, the 120 - - -	12	18	6	5	5	0
- - - exceeding 12 Feet in Length, and not exceeding 14 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	14	11	0	6	2	6
- - - not imported in a Britiſh-built Ship, the 120 - - -	15	1	7	6	2	6
- - - exceeding 14 Feet in Length, and not exceeding 16 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	16	12	6	7	0	0
- - - not imported in a Britiſh-built Ship, the 120 - - -	17	4	8	7	0	0
- - - exceeding 16 Feet in Length, and not exceeding 18 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	18	14	1	7	17	6
- - - not imported in a Britiſh-built Ship, the 120 - - -	19	7	8	7	17	6
- - - exceeding 18 Feet in Length, and not exceeding 20 Feet in Length,						
- - - imported in a Britiſh-built Ship, the 120 - - -	20	15	7	8	15	0
- - - not imported in a Britiſh-built Ship, the 120 - - -	21	10	8	8	15	0
—— Deals, being above 7 Inches in Width and not exceeding 12 Inches in Width, not exceeding 20 Feet in Length and exceeding 3¼ Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - - -	41	11	3	17	10	0
- - - not imported in a Britiſh-built Ship, the 120 - - -	43	1	4	17	10	0

	Duty.			Drawback.		
Wood, Deals—*continued.*	£	s.	d.	£	s.	d.
- - - being above 7 Inches in Width and not exceeding 12 Inches in Width, exceeding 20 Feet in Length, and not exceeding 4 Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - - -	51	9	2	21	13	4
- - - not imported in a Britiſh-built Ship, the 120 - - -	52	16	1	21	13	4
- - - being above 7 Inches in Width and not exceeding 12 Inches in Width, exceeding 20 Feet in Length and exceeding 4 Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - - -	100	6	1	42	4	8
- - - not imported in a Britiſh-built Ship, the 120 - - -	101	17	9	42	4	8
—— Deal Ends, videlicet, above 7 Inches in Width, and not exceeding 12 Inches in Width, being under 8 Feet in Length, and not exceeding 3¼ Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - -	7	1	8	2	19	8
- - - not imported in a Britiſh-built Ship, the 120 - -	7	7	3	2	19	8
- - - - - - above 7 Inches in Width, and not exceeding 12 Inches in Width, being under 8 Feet in Length, and exceeding 3¼ Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - - -	13	14	8	5	15	8
- - - not imported in a Britiſh-built Ship, the 120 - - -	14	5	0	5	15	8
—— Deals and Deal Ends of all Sorts, of the Growth and Production of the Britiſh Colonies or Plantations in America, and imported directly from thence, the 120	0	8	3	——		
And further on all Deals and Deal Ends of the aforeſaid Lengths and Thickneſſes, but of the following Widths, the following additional Duties and Drawbacks following, videlicet,						
- - - - - - if exceeding 12 Inches in Width, and not exceeding 15 Inches in Width, Twenty five per Cent. or One Fourth of the aforeſaid Rates.						
- - - - - - if exceeding 15 Inches in Width, and not exceeding 18 Inches in Width, Fifty per Cent. or One Half of the aforeſaid Rates.						

	Duty.			Drawback.		
Wood, Deals and Deal Ends—*continued.*	£	s.	d.	£	s.	d.
- - - - - - if exceeding 18 Inches in Width, and not exceeding 21 Inches in Width, Seventy-five per Cent. or Three Fourths of the aforeſaid Rates.						
- - - - - - if exceeding 21 Inches in Width, One hundred per Cent. or an additional Duty and Drawback equal to the aforeſaid Rates reſpectively.						
——— Staves, not being the Growth or Production of the Britiſh Colonies or Plantations in America; videlicet,						
- - - - not exceeding 36 Inches in Length, and not exceeding 4 Inches in Breadth:						
- - - - if not exceeding 1 Inch in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - - - -	0	5	0	0	2	6
- - - not imported in a Britiſh-built Ship, the 120 - - -	0	5	2	0	2	6
- - - - if exceeding 1 Inch in Thickneſs, and not exceeding 2 Inches in Thickneſs,						
- - - imported in a Britiſh-built Ship, the 120 - - - -	0	10	0	0	5	0
- - - not imported in a Britiſh-built Ship, the 120 - - -	0	10	4	0	5	0
- - - - if exceeding 2 Inches in Thickneſs, or 4 Inches in Breadth, ſuch Staves ſhall pay the ſeveral Duties, and receive the ſeveral Drawbacks ſet forth in 54 Geo. 3. cap. 129. Schedule A.						

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