

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CLXXIV.

An Act to extend the Exemption granted by Law on Coals and Culm for which the Coaſt Duties have been duly paid, on being again exported and carried to any other Place in this Kingdom, to Cinders or Coked Coals burnt from Pit Coal, which has paid the Coaſt Duties. [11th *July* 1815.]

WHEREAS Coals or Culm for which the Coaſt Duties have been duly paid or ſecured at the Importation or Landing thereof are by the Laws in force exempt from the Payment of any further Duty upon being again exported and carried to any other Place of this Kingdom; and it is expedient to extend this Exemption to Cinders, or Coked Coals burnt from Pit Coal, which has paid the Coaſt 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 paſſing of this Act no Duty of Cuſtoms ſhall be charged or payable upon any Cinders or Coked Coals brought or carried Coaſtwiſe from any Port or Place in *Great Britain*, into any other Port or Place of *England* or *Wales*, provided it ſhall appear by a Certificate under the Hands and Seals of the Collector and Comptroller of the Cuſtoms of the Port where the ſaid Cinders or Coked Coals were taken on board, that the ſame and every Part thereof were made of Pit Coal which had been brought Coaſtwiſe and there landed, and that the Duties

Cinders or Coked Coal carried Coaſtwiſe not liable to Duty if made from Pit Coal which had paid the Duty.

of Cuſtoms due and payable by Law at the Time of the Importation and Landing thereof had been duly paid to the proper Officers of the Cuſtoms; but on Failure to produce ſuch Certificate to the Collector and Comptroller of the Cuſtoms at the Landing Port as aforeſaid, the ſaid Cinders or Coked Coals ſhall be ſubject and liable to the Payment of ſuch and the like Duty as they would have been ſubject and liable to if this Act had not been made.

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4