ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

C A P. LXXVII.

An Act to repeal the Duty upon Rock Salt delivered for feeding or mixing with the Food of Cattle, and impoſing another Duty, and making other Proviſions in lieu thereof. [5th *June* 1818.]

WHEREAS by an Act made in the Fifty-ſeventh Year of the Reign of His preſent Majeſty, for altering and amending the Laws of Exciſe with reſpect to Salt and Rock Salt, it was enacted amongſt other Things, that for enabling Farmers to try the Effect of Salt in feeding Cattle, it ſhould and might be lawful for any Owner or Proprietor of any Rock Salt Pit or Rock Salt Mine to ſell and deliver from his, her, or their Pit or Mine, or Warehouſe or Storehouſe adjoining thereto, ſuch coarſe and impure Rock Salt as ſhould be approved of by the proper Officer of Exciſe appointed for inſpecting the ſame, in Lumps of not leſs Weight than Twenty Pounds each, to ſuch Perſon and Perſons, and in ſuch Quantity and Quantities as ſhould and might be granted by the Commiſſioners of Exciſe, for the Purpoſe of feeding or mixing with the Food of Sheep and Cattle, upon ſuch Perſon or Perſons paying Duty for the ſame at and after the Rate of Five Shillings *per* Buſhel, and ſo in proportion for any greater or leſs Quantity, and upon Bond being given to His Majeſty by ſuch Perſon or Perſons, with ſufficient Sureties to the Satisfaction of the ſaid Commiſſioners, or the Perſon or Perſons appointed to take ſuch Bond, in the Penalty of Double the Amount of the Duty upon Rock Salt delivered for Home Conſumption, that the whole of the Rock Salt ſo delivered ſhould be uſed, ſpent, conſumed, and employed by him, her, or them, in feeding or mixing with the Food of Sheep or Cattle, and in no other Manner, and to and for no other Uſe or Purpoſe whatſoever: Provided, that no further Quantity of Rock Salt ſhould be delivered as aforeſaid to any Perſon or Perſons for ſuch Purpoſe as aforeſaid, until the Bond and Bonds given by ſuch Perſon or Perſons on the Delivery of every prior Quantity ſhould be ſatisfied and diſcharged; and further, that every ſuch Bond ſhould be ſatisfied and diſcharged, on a Certificate ſigned by the Perſon to whom ſuch Rock Salt ſhould have been delivered, and who thereupon

57 G. 3. c. 49.

ſhould have given ſuch Bond, his Executors, Adminiſtrators, or Aſſigns, and delivered by him, her, or them to the Collector in whoſe Collection he, ſhe, or they ſhould reſide, declaring the whole of ſuch Rock Salt to have been uſed, ſpent, employed, and conſumed in feeding or mixing with the Food of Sheep and Cattle, and in no other Manner, and to and for no other Uſe or Purpoſe whatſoever, and ſpecifying in what Manner and Proportions the ſame had been ſo uſed, what Deſcription and Number of Sheep or Cattle had been fed therewith, on what Lands and where ſituate, and what Benefits appeared to have reſulted therefrom: Provided always that no ſuch Certificate ſhould diſcharge any ſuch Bond, unleſs ſuch Collector as aforeſaid ſhould upon Inquiry be ſatisfied of the Truth thereof, and of the ſeveral Matters therein ſtated, and underwrite the ſame upon the ſame Certificate; and that if any ſuch Certificate as aforeſaid ſhould not be ſigned and delivered as aforeſaid to ſuch Collector before the End of One Month after the Expiration of Twelve Months from the Bond being given and Rock Salt delivered as aforeſaid, or ſhould in any reſpect be falſe, or any of the Rock Salt delivered as aforeſaid ſhould be uſed, ſpent, employed, or conſumed in any other Manner, to or for any other Uſe or Purpoſe, than feeding or mixing with the Food of Sheep or Cattle, the Penalty of the Bond given on the Delivery of any ſuch Rock Salt ſhould be forfeited and paid to His ſaid Majeſty; and further that nothing therein contained ſhould extend or be deemed or conſtrued to extend to prevent any Perſon or Perſons ſelling or transferring any Quantity of the Lumps or Pieces of coarſe and impure Rock Salt which he, ſhe, or they ſhould or might receive for the Purpoſe of feeding or mixing with the Food of Sheep or Cattle, under any ſuch Bond as aforeſaid, provided the Conſent and Approbation of the Commiſſioners of Exciſe to and of ſuch Transfer and Delivery ſhould be firſt had and obtained, and ſuch Bond and Security ſhould be firſt given by the Perſon or Perſons intending to receive the ſame as herein-before mentioned, which Bond ſhould be taken and accepted by the Collector aforeſaid in diſcharge or part diſcharge of the Bond given on the firſt Delivery of ſuch Rock Salt from the Mine or Pit, in the Proportion and according to the Quantity in ſuch ſubſequent Bond mentioned, and ſhould be diſcharged by ſuch Certificate as aforeſaid, or the Penalty thereof enforced in like Manner as if the ſame ſhould have been given on the firſt Delivery of ſuch Rock Salt as aforeſaid: And whereas it is expedient to repeal the Duty and Proviſions herein-before recited, and impoſe another Duty, and make other Proviſions in lieu thereof; 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 the Duty and Proviſions herein-before recited ſhall be and the ſame are hereby repealed, ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears of the ſaid Duty which may at that Time remain unpaid, or to any Bond already given as aforeſaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating to any Rock Salt, which ſhall have been delivered under the ſaid Proviſions reſpectively before the paſſing of this Act, to be accounted for as aforeſaid.

Duty granted by 57 G. 3. c. 49. on Rock Salt delivered for feeding Cattle, and the Proviſions herein recited, repealed.

II. And be it further enacted, That from and after the paſſing of this Act it ſhall and may be lawful for any Owner or Proprietor of any Rock Salt Pit or Rock Salt Mine to ſell and deliver from his, her, or their Rock Salt Pit or Mine, or Warehouſe or Storehouſe adjoining thereto, ſuch coarſe and impure Rock Salt as ſhall be approved of by the proper Officer

Rock Salt in Lumps not leſs than 2olb. may be delivered for feeding Cat-

Officer of Exciſe appointed for inſpecting the ſame, in Lumps of not leſs Weight than Twenty Pounds each to ſuch Perſon and Perſons, and in ſuch Quantity and Quantities as ſhall and may be granted by the Commiſſioners of Exciſe, for the Purpoſe of feeding or mixing with the Food of Sheep and Cattle, or ſteeping Seed or preſerving Hay, or being employed as Manure for Land, upon ſuch Perſon or Perſons paying Duty for the ſame at and after the Rate of Two Shillings and Sixpence *per* Buſhel, and ſo in proportion for any greater or leſs Quantity; ſuch Rock Salt being accompanied, on its Removal from ſuch Pit or Mine, or Warehouſe or Storehouſe, to the Place or Farm to which the ſame is to be ſent with a Permit, as required by Law for Duty-paid Salt, expreſſing the Quantity and Quality thereof, and the Purpoſes for which the ſame is removed and intended.

tle, &c. on Payment of a Duty of 2s. 6d. per Buſhel.

To be removed by Permit.

III. And be it further enacted, That the Perſon or Perſons to or for whoſe Uſe ſuch Rock Salt as aforeſaid ſhall be ſold or delivered as aforeſaid, ſhall, upon the Receipt of ſuch Rock Salt, or within Two Days afterwards, deliver ſuch Permit as aforeſaid to the neareſt Officer of Exciſe, and ſhall be and remain accountable for the whole of ſuch Rock Salt being uſed, ſpent, conſumed, and employed by him, her, or them in feeding or mixing with the Food of Sheep or Cattle, or ſteeping Seed or preſerving Hay, or as Manure for Land, and in no other Way or Manner, and to or for no other Uſe or Purpoſe whatſoever: Provided that no further Quantity of Rock Salt ſhall be delivered as aforeſaid to any Perſon or Perſons who ſhall have already received any ſuch Rock Salt for any of ſuch Purpoſes as aforeſaid, until ſuch Certificate be given by ſuch Perſon or Perſons in reſpect of ſuch prior Quantity of Rock Salt as herein-after mentioned.

Permit to be delivered to the neareſt Officer of Exciſe.

No further Quantity of Salt ſhall be delivered till Certificate be given.

IV. And be it further enacted, That every Perſon and Perſons to whom any ſuch Rock Salt ſhall be ſold or delivered as aforeſaid ſhall, before the End of One Month after the Expiration of Twelve Months from the Delivery thereof, give and deliver a Certificate, ſigned by ſuch Perſon or Perſons, his, her, or their Executors, Adminiſtrators, or Aſſigns, or Steward to the Collector of Exciſe in whoſe Collection he, ſhe, or they ſhall reſide, declaring that the whole of ſuch Rock Salt has been uſed, ſpent, employed, and conſumed in feeding or mixing with the Food of Sheep and Cattle, or in ſteeping Seed, or in preſerving Hay, or as Manure for Land, or delivered over as hereafter mentioned, and in no other Way or Manner, and to or for no other Uſe or Purpoſe whatſoever, and ſpecifying in what Manner and Proportions the ſame has been ſo uſed, what Deſcription or Number of Sheep and Cattle has been fed therewith, in what Way the ſame has been uſed as Manure, on what Lands, where ſituated, and what Benefits appear to have reſulted therefrom; and that if ſuch Certificate as aforeſaid ſhall not be ſigned and delivered within ſuch Time as aforeſaid, or ſhall in any reſpect be falſe, or if any of the Rock Salt ſo delivered as aforeſaid ſhall be uſed, ſpent, employed, or conſumed in any other Way or Manner, or to or for any other Uſe or Purpoſe than as aforeſaid, the Perſon or Perſons ſo offending ſhall for every ſuch Offence forfeit and loſe the Sum of Forty Shillings *per* Buſhel of ſuch Rock Salt ſo delivered as aforeſaid, or One hundred Pounds, at the Election of His Majeſty's Attorney General, or the Perſon or Perſons who ſhall ſue or proſecute for the ſame; and that no ſuch Penalty ſhall be mitigated by any Juſtice or Juſtices below One Fourth Part thereof, any Thing in any other Act or Acts to the contrary notwithſtanding: Provided always, that it ſhall and may be lawful to or for any Perſon

Such Certificate ſhall be delivered to the Collector within One Month after the Expiration of 12 Months from the Delivery of the Rock Salt, declaring that the Salt has been conſumed in feeding Cattle, &c.

Penalty.

Rock Salt may be removed to another Farm.

Perſon or Perſons to whom or for whoſe Uſe any ſuch Rock Salt ſhall be ſold or delivered as aforeſaid, to apply to the neareſt Exciſe Office for, and for ſuch Officer with the Approbation of the Commiſſioners of Exciſe to grant ſuch Permit or Permits as aforeſaid for the further Removal of any Part of ſuch Rock Salt to any other Farm or Land in the Poſſeſſion of the ſame, or any other Perſon, for ſuch Purpoſes only as aforeſaid; and that thereupon the Perſon or Perſons to whom ſuch Rock Salt ſhall be removed and delivered, ſhall within Two Days after the Receipt of ſuch Rock Salt deliver ſuch Permit as aforeſaid to the neareſt Officer of Exciſe, and ſhall be accountable and give ſuch Certificate as aforeſaid within ſuch Time as aforeſaid for the Employment thereof, and be ſubject to the like Regulations and Penalties as aforeſaid in all reſpects as if ſuch Rock Salt had been delivered to him, her, or them from the Rock Salt Pit or Rock Salt Mine from which the ſame was produced, or the Warehouſe or Storehouſe adjoining thereto; and that ſuch Delivery over of ſuch Rock Salt ſhall be ſpecified in the Certificate, and taken and accepted by ſuch Collector as aforeſaid in Part Diſcharge of the Account of the Perſon to whom ſuch Rock Salt had been firſt delivered from ſuch Mine, Pit, Warehouſe, or Storehouſe as aforeſaid.

Duty how to be levied and applied.

V. And be it further enacted, That the ſaid Duty hereby impoſed ſhall be raiſed, levied, collected, recovered, accounted for, paid, and applied in ſuch and the like Manner, and in or by any or either of the general or ſpecial Means, Ways, or Methods by which the former Duty of Exciſe hereby repealed was or might be raiſed, levied, collected, recovered, accounted for, paid, or applied; and the Perſons, Goods, Wares, Merchandize, or Commodities by this Act reſpectively made liable to the Payment of or chargeable with the ſaid Duty hereby impoſed, ſhall be and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Penalties, and Forfeitures (except as hereby expreſsly altered) to which ſuch Perſons, Goods, Wares, Merchandize, or Commodities were generally or ſpecially ſubject and liable by the Act herein-before recited, or by any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, reſpecting the Duties of Exciſe.

Recovery and Application of Penalties.

VI. 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 (except as hereby altered), 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, her, or them who ſhall diſcover, inform, or ſue for the ſame.

Act may be altered this Seſſion.

VII. And be it further enacted, That this Act or any of the Proviſions thereof may be altered, varied, or repealed by any Act to be made in this Seſſion of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1818.