

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. LVII.

An Act to alter and amend certain Laws of Excise in respect to Salt and Rock Salt. [2d *July* 1819.]

WHEREAS it is expedient to alter and amend certain Laws of Excise, with respect to Salt and Rock Salt: And whereas by an Act made in the Thirty-eighth Year of the Reign of His present Majesty, intituled *An Act for transferring the Management of the Salt Duties to the Commissioners of Excise; and for repealing the Duties on Salt, and the Drawbacks, Allowances, and Bounties paid thereout, and for granting other Duties, Drawbacks, Allowances, and Bounties thereon*; it is amongst other Things enacted, that in all Cases where any Officer or Officers of Excise is or are authorized, empowered, or required to ascertain the Quantity of Salt or Rock Salt by Weight, no less Quantity of such Salt or Rock Salt shall be weighed at one Draught than Two Bushels, save and except in any Case where the whole Quantity of Salt or Rock Salt to be delivered at any one Time shall be less than Two Bushels; and every such Officer or Officers, on weighing any Salt or Rock Salt, shall give the Turn of the Scale in favour of the Crown, and in lieu thereof shall make an Allowance at and after the Rate of Half a Pound Weight in every Two Bushels of such Salt or Rock Salt: And whereas it is expedient to make such Alteration in the said Law as herein-after mentioned; 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 Fifth Day of *July* One thousand eight hundred and nineteen, no Salt or Rock Salt shall

38 G.3. c. 89.

Salt and Rock Salt to be weighed in

net Bushels and Pounds, without any Turn of the Scale, or any Allowance thereon, except when first weighed from the Salt Work.

shall be weighed by any Officer or Officers with such Turn of the Scale as aforesaid, nor shall any Allowance as aforesaid be made on the weighing of any Salt or Rock Salt; save and except when and at the Time that any Salt or Rock Salt is delivered from the Salt Work, Pit, or Mine, where the same has been made or raised, or any Warehouse belonging thereto, and in which such Salt or Rock Salt has been deposited without Payment of Duty; and that in every Permit which shall be granted, and in every Bond which shall be given or entered into for the Removal of any Salt or Rock Salt, the net Quantity only of the Salt or Rock Salt to be removed shall be specified; and that any Officer or Officers who shall at any Time thereafter re-weigh any such Salt or Rock Salt, shall weigh and take his or their Account thereof in net Bushels and Pounds only, and without giving any such Turn of the Scale, or making any such Allowance as aforesaid; any thing in the said Act, or any other Act or Acts of Parliament to the contrary notwithstanding.

No Excess of Salt or Rock Salt above the Quantity specified in the Permit shall be forfeited when it appears to be without Fraud.

II. And whereas all Salt and Rock Salt found removed or removing without a true and lawful Permit accompanying the same, or under a false Description, are by Law forfeited and liable to be seized; be it therefore enacted, That no Salt or Rock Salt which shall have been delivered free of Duty, shall be forfeited or liable to Seizure for or on account of any Excess in the Weight or Quantity thereof, over and above the Weight and Quantity specified in the Permit granted for the Removal of and accompanying the same, which shall or may be found by any Officer or Officers of Excise on his or their re-weighing or taking an Account thereof, when such Excess shall appear to have been occasioned by Accident and without Fraud; and such Excess shall be thereupon continued with the Bulk of such Salt or Rock Salt, and such Excess shall be indorsed upon the Back of the Permit accompanying such Salt, or if necessary a new Permit shall be granted for the Removal of the whole: Provided always nevertheless, that whenever any such Excess shall be found to exceed the Quantity specified in the Permit granted for the Removal of and accompanying such Salt or Rock Salt, in a greater Proportion than at and after the Rate or Proportion of Five Pounds Weight for every One hundred Pounds Weight of such Salt, if Stove-dried Salt, or Two Pounds Weight for every One hundred Pounds Weight of all other Salt or Rock Salt respectively mentioned in such Permit, such greater Excess shall be deemed and taken to be express Proof and conclusive Evidence of Fraud; and all the Salt or Rock Salt respectively so found removed or removing shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; any thing herein-before contained to the contrary in anywise notwithstanding.

Excess of more than 5 lb. per Cwt. in Stove-dried Salt, and 2 lb. per Cwt. in all other Salt and Rock Salt, to be conclusive Evidence of Fraud.

57 G. 3. c. 49.

III. And whereas by an Act made in the Fifty-seventh Year of the Reign of His present Majesty, intituled *An Act for altering and amending the Laws of Excise with respect to Salt and Rock Salt*, it is amongst other Things enacted, that if there shall be delivered out of any Ship, Flat, Boat, Barge, or other Vessel used or employed for carrying or removing Salt or Rock Salt delivered Duty-free, on her Arrival at the Place of her Destination, a less Quantity of Salt

or Rock Salt than was respectively loaded on board thereof for any such Removal as aforesaid, the Master or other Person commanding such Ship, Flat, Boat, Barge, or other Vessel shall forthwith pay to the nearest Collector of Excise, the full Amount of the Duty of Fifteen Shillings for every Bushel of the Salt or Rock Salt respectively so deficient, and so in Proportion for any less Quantity; and such Ship, Flat, Boat, Barge, or other Vessel shall and may be seized and detained by any Officer of Customs or Excise in the United Kingdom of *Great Britain* and *Ireland*, until the same shall be paid, and also all Expences attending or occasioned by such Seizure and Detention; except in certain Cases in the said Act in that Behalf mentioned: And whereas it is expedient to make a further Exception in this respect; be it therefore enacted, That no such Duty shall be demanded or paid, or any such Detention as last aforesaid be made, for or in respect of any Salt or crushed Rock Salt so found deficient in any Quantity of Salt or crushed Rock Salt respectively, which shall have been shipped without Payment of Duty and on Bond, to be removed and carried Coastwise for the Purpose of curing and preserving Fish, or for making Oxymuriate Acid, or Oxymuriate of Lime, unless the Quantity so found deficient as aforesaid shall exceed the Rate or Proportion of One Pound Weight in or upon every One hundred Pounds Weight of such Salt or crushed Rock Salt respectively so shipped and removed as last aforesaid, and for and upon such Excess only, unless upon Proof to the Satisfaction of the Commissioners of Excise, that such Deficiency was occasioned by Fraud, in which Case such Duty as aforesaid shall be payable and paid, and such Detention shall be made for and in respect of the Whole thereof; and every Officer and Officers of Excise seizing or detaining any Salt or Rock Salt, or any Ship or other Vessel, for any Cause of Forfeiture or Detention mentioned in this or any other Act or Acts of Parliament relating to Salt or Rock Salt, shall and they are hereby required forthwith to report such Seizure or Detention, with all the Circumstances attending the same, to the Commissioners of Excise.

Vessels carrying Salt or Rock Salt for Fishery, &c. Coastwise on Bond, not to be detained though delivering less than their Cargoes, or Duty be required, unless the Deficiency exceeds 1 lb. per Cwt.

Officers to report Seizures to the Commissioners of Excise when made.

IV. And be it further enacted, That in all such Cases as last aforesaid, in which such Deficiency shall not exceed the Rate or Proportion last aforesaid, the Commissioners of Excise in *England* or *Scotland* respectively shall, unless they shall be satisfied that such Deficiency was occasioned by Fraud, forbear to put in Suit any Bond given or entered into for the Removal of any such Salt or crushed Rock Salt as last aforesaid, and order the same to be cancelled and discharged; any thing in the said Act made in the Fifty-seventh Year aforesaid to the contrary in anywise notwithstanding.

Commissioners of Excise shall order the Bond to be cancelled where such Deficiency does not exceed 1 lb. per Cwt.

V. And whereas it is by the said Act, made in the Fifty-seventh Year aforesaid, enacted, that in case any Salt or Rock Salt removing from One Part of the Kingdom of *Great Britain* to any other Part thereof, or shipped for Exportation to *Ireland*, shall be lost or destroyed by a Leak or Leaks accidentally or unavoidably sprung by any Flat, Barge, Boat, or other Vessel, during such Carriage or Conveyance of such Salt or Rock Salt, and satisfactorily shewn to the Officer of Excise at the Port or Place of Discharge, before or at the Time of the Delivery of such Salt or Rock Salt respectively, it shall and may be lawful to and for the

Relief for Salt or Rock Salt lost by Leak of any Vessel, extended to Losses by any accidental Entrance of Water.

the Owner, Proprietor, or Shipper of such Salt or Rock Salt, or Captain, Consignee, or Agent, to make such Application, and for such Proceedings to be had thereon, and for the Commissioners of Excise to grant such Relief, as are authorized, directed, or required by the said Act, upon and under the Terms, Conditions, and Restrictions therein mentioned: And whereas it may happen that such Salt or Rock Salt may be lost or destroyed by Water accidentally and unavoidably, and by the Perils of the Sea, being received and taken into the Hold of such Ship or other Vessel, during such Voyage as aforesaid, without the Master or Commander being able to show to such Officer as aforesaid the Leak or Leaks by which such Water so entered, but the Fact of such Entrance of Water, and the consequent Loss and Destruction of the Salt or Rock Salt, may be shown to such Officer as aforesaid at the Time of the Delivery of such Salt or Rock Salt, by the State and Condition of the Salt or Rock Salt remaining in the Hold of such Ship or other Vessel, and may thereby with other Evidence be satisfactorily proved: And whereas it is expedient that such Relief as is provided and given as aforesaid by the said Act shall be granted and extended to every such Case; be it therefore further enacted, That whenever by the Perils of the Sea, and not from the Want of Seaworthiness of the Ship or other Vessel at the Time of the Loading thereof, or of reasonable or proper Care, any Salt or Rock Salt shall or may be lost or destroyed during any such Voyage as aforesaid, by Water accidentally and unavoidably, and by the Perils aforesaid, taken or received into the Hold of any such Ship or other Vessel; and the Master or Mate of such Ship or other Vessel shall at the Time enter a faithful, true, and regular Account, in the Log Book of such Ship or other Vessel, of such Event, or of his or their Reasons for believing or apprehending the same to have taken place; and such Master or Commander and Mate, if both are living, or if both are not living, if the Survivor and one other Seaman, or if neither Master or Mate are living, if Two of the Seamen of and belonging to such Ship or other Vessel, shall, within Twenty-four Hours after the Arrival of such Ship or other Vessel at her Port or Place of Discharge, and before any Part of the Salt or Rock Salt on board thereof shall be unloaded or discharged, produce such Log Book, with such Entry as aforesaid, unaltered or defaced, together with a true Copy thereof, to the Collector, Supervisor, or other proper Officer of Excise at the said Port or Place, and verify the same and such Entry as aforesaid by and upon their Corporal Oaths (which Oath the Collector, Supervisor, and Officers of Excise respectively, are hereby authorized to administer), and shall then leave such Copy as aforesaid with such Collector, Supervisor, or Officer of Excise as aforesaid, and such Loss or Destruction shall afterwards, from the State and Condition of such Salt or Rock Salt, on the Delivery thereof from on board such Ship or Vessel, and by other satisfactory Evidence, be proved to have taken place from such Cause as aforesaid, then and in every such Case it shall and may be lawful to and for the Owner, Proprietor, or Shipper of such Salt or Rock Salt, or Captain, Consignee, or Agent as aforesaid, to make such Application, and for such Proceedings to be had thereon, and for such Commissioners, if satisfied with such Proofs as aforesaid, to grant the like Relief, as are mentioned, authorized, directed, or required in and by the said Act,

as if such Salt or Rock Salt had been lost or destroyed by a Leak or Leaks satisfactorily shewn to the Officer of Excise in the Manner mentioned and required by the said Act.

Appeal by Commissioners of Excise against the Justice's Certificate repealed.

VI. And whereas by the said Act, made in the Fifty-seventh Year aforesaid, if the Commissioners of Excise shall be dissatisfied with any such Examination or Certificate as are in the said Act mentioned, touching or relating to any Loss of Salt or Rock Salt as therein mentioned, they are thereby authorized and required, within Fourteen Days, to signify the same to the Party or Parties making the Application on which such Examination has been taken, and give to such Party or Parties a Notice of Appeal to the Justices of the said County, or of the County from which such Salt or Rock Salt shall have been shipped, at the Quarter Sessions of the Peace which shall be holden in and for the said County next after such Certificate shall have been received by them as aforesaid: And whereas such Appeal is unnecessary, inconvenient, and expensive; be it therefore enacted, That so much of the said Act as authorizes or requires such Appeal by the said Commissioners, shall be and the same is hereby repealed; and that if such Commissioners respectively shall, on the Receipt of any such Certificate as aforesaid, refuse to grant such Relief as is provided by the said Act, by allowing to the Maker or Proprietor of the Salt or Rock Salt therein mentioned, out of the Duties on Salt which shall next become due and payable from such Maker or Proprietor, the full Amount of the Duties proved to have been paid for such Salt or Rock Salt as shall, in the Examinations thereby certified, be mentioned to have been lost or destroyed, or by cancelling or vacating the Bond given for the Delivery of such Salt or Rock Salt, as the Case may happen to be, then and in every such Case respectively, it shall and may be lawful to and for the Party or Parties who shall have made such Application, or for the Proprietor or Shipper of such Salt or Rock Salt, within Fourteen Days next after such Refusal shall have been communicated in Writing to him or them, together with Grounds and Reasons for such Refusal, to give Notice of Appeal, and to appeal against such Refusal, to the Justices at the next Quarter Sessions after the Expiration of such Fourteen Days, to be holden in and for the County nearest to which the Loss shall have happened, or to the Place where such Salt or Rock Salt shall have been shipped, or shall have been respectively discharged, at the Option of such Party or Parties, Proprietor or Shipper as aforesaid; and for such Proceedings to be had thereon, and in like Manner, as if such Certificate had been that the Facts required by the Act to be proved upon Oath had not been proved; and also, that every Decision by the said Commissioners upon any such Certificate shall be communicated to the Party or Parties making the Application in Writing, and with all due Diligence and Dispatch after the Receipt by such Commissioners of such Certificate, and that the Grounds and Reasons of their Refusal to grant Relief thereon as aforesaid shall be stated and communicated in Writing therewith; and that it shall and may be lawful for the Party or Parties making such Application as aforesaid to make, in like Manner as is mentioned in the said Act, further Proof in support thereof, in Answer to or Satisfaction of the Objections made by such

The Refusal of the Commissioners to grant Relief upon any such Certificate to be stated in Writing, with their Reasons for such Refusal; and Party to be entitled to add Proof, or appeal to the Quarter Sessions against such Refusal.

Commissioners to the granting of such Relief as aforesaid: Provided always, that no further Proof shall be made as aforesaid, or received by such Commissioners respectively, after the Expiration of Twenty-eight Days from the Time of such Refusal of the said Commissioners respectively being communicated as aforesaid.

Officers of Customs in Ireland substituted for Officers of Excise in respect to Salt or Rock Salt exported from Great Britain to Ireland.

VII. And be it further enacted, That in all Cases mentioned in the said Act or in this Act, where Salt or Rock Salt exported from *Great Britain* to and delivered at any Port or Place in *Ireland*, shall be taken Account of at such Port or Place by the Officer of Customs there, and not by any Officer of Excise, the Oath and Oaths directed by this Act, or by any other Act of Parliament, to be made touching or relating to the Conveyance, Loss, or Delivery of Salt or Rock Salt, shall be made before such Officer or Officers of the Customs (which Oath and Oaths respectively he and they are hereby respectively authorized to administer); and such Officer and Officers of the Customs respectively in *Ireland* shall weigh and take Account of such Salt and Rock Salt, and shall and are hereby required to exercise and perform all the Powers, Authorities, and Duties touching or relating to the Conveyance, Loss, or Delivery of such Salt or Rock Salt, as are directed, imposed, given, or granted by the said Acts or this Act to any Officer or Officers of Excise in *Great Britain* in respect of Salt or Rock Salt removed Coastwise.

38 G. 3. c. 89.

VIII. And whereas all Fish Curers, before they are allowed or permitted to receive into their Custody or Possession any Salt or Rock Salt Duty-free, for the Purpose of curing or preserving Fish, are bound by Law to give Bond or Security, to be approved of by the Commissioners of Excise, or the Person or Persons appointed by them for the due Application of and accounting for all such Salt: And whereas it is usual for Fish Curers to enter into such Bonds as aforesaid, together with Two other Persons as their Sureties; and it is deemed expedient to make other Regulations in the Case of Fish Curers receiving small Quantities only of such Salt or Rock Salt; be it therefore enacted,

Fish Curers giving Notice in Writing to the Excise Officer of their Intention to receive no more than Four Bushels of Salt or Rock Salt, allowed to receive it Duty-free, under certain Regulations.

That every Fish Curer who shall give Notice in Writing to the proper Officer of Excise of the Division or District in which the Warehouse or Storehouse by him or her intended to be made use of for the keeping of Duty-free Salt or Rock Salt shall be situate, of his or her Intention to receive in any One Year, ending on the First Day of *May*, no more than Four Bushels of Salt or Rock Salt Duty-free, for the Purpose of curing and preserving Fish, shall be allowed and permitted, upon giving Bond with Condition as by Law is in that behalf required, but without Sureties, and in the Penalty of only Ten Pounds, to receive into his or her Custody and Possession, Duty-free, for the Purpose of curing and preserving Fish, any Quantity or Quantities of Salt or Rock Salt not exceeding Four Bushels in the whole in any One Year, ending on the First Day of *May*, under and subject nevertheless to all the Rules, Regulations, Restrictions, Fines, Penalties, and Forfeitures, to which any other Fish Curer or Fish Curers is or are by Law subject or liable: Provided always, that if any Fish Curer who shall have given such Notice of his or her Intention to receive in any One Year as aforesaid, no more than Four Bushels of Salt or Rock Salt as last aforesaid, and such Bond as aforesaid, shall afterwards be

Such Fish Curers may receive more Salt or Rock Salt upon

desirous

desirous of receiving in the same Year any further Quantity of Salt or Rock Salt, he or she shall be allowed, and at liberty so to do, on first duly accounting with the proper Officer for so much of such Four Bushels of Salt or Rock Salt as he or she shall have already received as aforesaid, and upon giving Bond as by Law is required in that behalf from other Fish Curers who have not given any such Notice as aforesaid. giving the usual Bond.

IX. And whereas if on weighing, taking Account of, and balancing the Stock of Salt in the Custody or Possession of any entered Fish Curer or Fish Curers in the Month of *May*, there shall appear to be any Salt deficient in Quantity, which such Fish Curer or Fish Curers shall have received or had in his, her, or their Custody or Possession free of Duty in the Year last preceding, making an Allowance for the whole Quantity of Salt which such Fish Curer or Fish Curers shall have legally and truly delivered into the Custody or Possession of any other Fish Curers in the Course of such last preceding Year, and also making an Allowance at and after the Rates and Proportions by Law granted for the Salt employed and consumed by such Fish Curer and Fish Curers, in such last preceding Year, in curing and preserving the Fish cured, preserved, and produced within such Year to the proper Officer, then and in such Case all the Salt so deficient is deemed and taken to be Salt illegally disposed of, or misapplied by such Fish Curer or Fish Curers; and such Fish Curer and Fish Curers, for every Bushel of Salt so found deficient as aforesaid, forfeits and loses the Sum of Seventeen Shillings: And whereas the Penalty of the Bond entered into and given by every Fish Curer, before he, she, or they shall be allowed or permitted to receive into his, her, or their Custody and Possession, any Salt or Rock Salt free of Duty, for the Purpose of curing and preserving Fish, may become forfeited by the Sale or Mis-application of any Part of such Salt or Rock Salt, or by any other Breach of the Condition of the said Bond, to the great Prejudice of the Sureties of such Fish Curer or Fish Curers, who will thereupon become liable to a Penalty exceeding the immediate Injury which His Majesty may have sustained by such Offence; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nineteen, no Person or Persons being the Surety or Sureties of or in the Bond given by any Fish Curer or Fish Curers as aforesaid, shall pay, under the Penalty of any such Bond so forfeited as aforesaid, any greater Sum than what would have been the Amount of the Duties upon the Salt or Rock Salt so found deficient or sold, delivered or misapplied as aforesaid, if such Quantity of Salt or Rock Salt had been legally taken out of any Warehouse for Home Consumption upon Payment of Duty, together with the Costs and Expences incurred or paid by His Majesty for and in the Recovery thereof, and that upon Payment thereof, all Proceedings on any such Bond against any such Surety or Sureties as aforesaid shall cease: Provided always, that if it shall appear to the Commissioners of Excise, that any such Person or Persons as aforesaid shall have been a Party or Privy, Parties or Privies to any such Deficiency, Sale, Delivery or Mis-application of any Part of such Salt or Rock Salt as aforesaid, he, she, and they shall be subject and liable to pay the whole Sureties of Fish Curers shall not be liable under their Bonds to more than the Amount of Duties and Costs, unless privy to the Fraud by which the Bond is forfeited.

whole Penalty of any such Bond so forfeited as aforesaid; and it shall and may be lawful for the said Commissioners, in the Name of His Majesty's Attorney General, to sue for and recover the same to and for His Majesty's Use.

No Bond on Removal;

X. And be it further enacted, That from and after the said Fifth Day of *July*, no Bond given or entered into for the Exportation or for the Removal of Salt or Rock Salt, shall be put in suit or prosecuted for any Forfeiture of the Penalty thereof, unless Notice shall, within Twelve Calendar Months from the Date thereof, be given by the Commissioners or some Officer of Excise to the Obligors or some Obligor of and in such Bond, of the Default in the Performance of the Conditions thereof.

or entered into by Fish Curers, to be put in suit, unless 12 Months Notice be given.

XI. And be it further enacted, That no Bond given or entered into by any Fish Curer or Fish Curers shall be put in suit or prosecuted for any Forfeiture of the Penalty thereof, unless Notice shall, within Twelve Months from the Expiration of the Time for performing the Condition thereof, be given by the Commissioners or some Officer of Excise to such Fish Curer or Fish Curers, of his, her, or their Default in the Performance thereof.

Bond limited to the Sums herein mentioned.

XII. And be it further enacted, That in all Bonds given, entered into, or required under any Law or Laws of Excise, for securing the Duties upon Salt or Rock Salt for the Exportation or Removal of Salt or Rock Salt, or the due Delivery, Employment, or Application thereof, the Penalty of every such Bond shall be a Sum not less than One hundred Pounds added to the Amount of the Duties now payable upon Salt made in *England* and taken out for Home Consumption, calculated on the Quantity of Salt or Rock Salt mentioned in the Condition of such Bond, if such Duties do not exceed the Sum of One hundred Pounds, nor more than Double the Amount of such Duties on such Quantity of Salt or Rock Salt, where such Duties exceed One hundred Pounds, and are less than One thousand Pounds; and that in all Cases where such Duties so calculated are One thousand Pounds or upwards, the Penalty of such Bond shall be a Sum equal to the Amount of such Duties calculated as aforesaid, and of One thousand Pounds together with Twenty-five Pounds *per Centum* on such Duties; any thing in this or any other Act or Acts of Parliament to the contrary notwithstanding.

Provisions of 57 G. 3. c. 49. as to the Use of crushed Rock Salt in the Cure of Fish, extended to April 1821.

XIII. And whereas it was provided by the said Act, made in the Fifty-seventh Year aforesaid, that no crushed Rock Salt, or crushed, fused, or solid Salt, or coloured or dyed Salt, delivered Duty-free for the Use of the Fisheries, should, after the Month of *April* One thousand eight hundred and eighteen, be removed in any Flat, Barge, Boat, or other Vessel, or in any Waggon, Cart, or other Carriage, in which any Salt of any other Description, or uncrushed Rock Salt, should be put or laid; and that no crushed Rock Salt, crushed, fused, or solid Salt, or coloured or dyed Salt, should be delivered to any Fish-curer after the Month of *April* One thousand eight hundred and nineteen, who should not make Entry to use coloured or dyed Salt, and crushed, fused, or solid Salt, and crushed Rock Salt only, for curing

curing and preserving Fish, or should after the Time last aforesaid have any Duty-free White Salt in his, her, or their Custody or Possession for that Purpose; and that no Fish Curer or Fish Curers who should at any Time after the Month of *April* One thousand eight hundred and nineteen, receive, have, or take into his, her, or their Custody or Possession any White Salt delivered Duty-free for curing or preserving Fish, or any other Person or Persons, not making Entry and giving Bond as therein-before mentioned, or not being a Fish Curer or Fish Curers, and making Entry and giving Bond as therein-after mentioned for any such Warehouse therein-before mentioned; or not being a Fish Curer or Fish Curers, and making Entry and giving Bond as therein-after mentioned, for the Receipt and Use of coloured or dyed Salt, or crushed, fused, or solid Salt, or crushed Rock Salt, for curing and preserving Fish; or not being a Glass Maker, or Maker of Oxygenated Muriatic Acid, or Oxymuriate of Lime, should have, receive, or take into his, her, or their Custody or Possession any *British* coloured or dyed Salt, or any crushed, fused, or solid Salt, or any crushed Rock Salt (not being delivered and shipped for and in the Course of Exportation) under the Penalty and Forfeiture therein mentioned: And whereas for the Purpose of affording an Opportunity of making further Trial of the Use of crushed Rock Salt in the Cure of Fish, it is expedient to extend the respective Dates and Times aforesaid, at which the respective Provisions herein-before recited shall commence and take Effect, from the Month of *April* aforesaid, to the Month of *April* One thousand eight hundred and twenty-one; be it therefore enacted, That the several Provisions herein-before recited, shall not nor shall any of them commence or take Effect, until from and after the Month of *April* One thousand eight hundred and twenty-one, any Thing in the said Act to the contrary notwithstanding: Provided always, that in the Months of *May* One thousand eight hundred and nineteen, One thousand eight hundred and twenty, and One thousand eight hundred and twenty-one respectively, all and every Fish Curer and Fish Curers, who shall have in the Year and before the Month of *April* preceding, received or used both coloured or dyed, or crushed, fused, or Rock Salt, and also White Salt, shall account for all dyed or coloured Salt, and all crushed, fused, or Rock Salt, received in the preceding Year, under the same Rules, Restrictions, Regulations, and Allowances as are provided by Law with respect to White Salt delivered Duty-free for the Fisheries.

XIV. And whereas by an Act made in the Thirty-eighth Year of the Reign of His present Majesty, for transferring the Management of the Salt Duties to the Commissioners of Excise, if any Foreign Salt or other Salt imported into *Great Britain*, shall not be entered and landed, and the Duty payable thereon be fully paid within Twenty Days after such Report, as is therein directed, has or ought to have been made, all such Salt shall be forfeited; provided that any such Foreign Salt duly imported may, upon due Entry thereof, be forthwith, and before Payment of the Duty, landed, weighed, and put into such Warehouse, Storehouse, or Cellar, and under such Bond or Security for Payment of the Duties as is and are in that Behalf therein directed: And whereas by an Act made in the Thirty-ninth Year of the Reign of His present Majesty, for, amongst other Things, amend- 39 G. 3. c. 65.

ing the said Act made in the Thirty-eighth Year aforesaid, any Person within Twelve Months after the Importation and Landing of any such Foreign Salt, may take free of Duty, for the Purpose of immediately exporting the same in any Ship or Vessel, not of less Burthen than Forty Tons, to *Newfoundland*, for curing Cod Fish, Ling, or Hake, to be there caught, any Quantity exceeding Fifty Bushels at a Time, of Foreign Salt, from and out of any Import Warehouse, Storehouse, or Cellar, at either of the Ports of *Poole*, *Dartmouth*, *Falmouth*, or *Glasgow*, into which the same has been put, according to the Regulations of the said Act made in the Thirty-eighth Year aforesaid, upon such Person or Persons first giving such Bond or Security as by the said Act made in the Thirty-ninth Year aforesaid is in that Behalf directed; and by another Act made in the Fiftieth Year of the Reign of His present Majesty, the like Permission is granted in respect to Foreign Salt lodged in any Import Warehouse, Storehouse, or Cellar, at the Port of *Bristol*; and by the said Act made in the Fifty-seventh Year aforesaid, the like Permission is granted in respect to Foreign Salt lodged in any Import Warehouse, Storehouse, or Cellar at *Plymouth*: And whereas it would be convenient to permit any Cargo of such Foreign Salt as may be duly brought or imported as aforesaid into any of the aforesaid Ports, to be within such Twenty Days as aforesaid transhipped in any of such Ports from the Ship or Vessel in which the same may be so imported, into any other such Ship or Vessel as aforesaid, as may then be lying in such Port, ready and about to sail and depart for *Newfoundland*, for the Purpose of curing Cod Fish, Ling, or Hake, to be there caught, without the same being first landed and warehoused in such Port; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, it shall and may be lawful to and for any Person or Persons, by and with the Consent and Approbation of the Commissioners of Excise, and in the Presence of the proper Officer of Excise, to weigh, deliver, and tranship within such Twenty Days as aforesaid, in any of the aforesaid Ports, any Cargo of Foreign Salt, from and out of the Ship or Vessel in which the same shall or may have been duly imported into such Port, into any other Ship or Ships, or Vessel or Vessels, not being of less Burthen than Forty Tons, then lying in such Port ready and about to sail and depart from thence for *Newfoundland*, for the Purpose of curing Cod Fish, Ling, or Hake, to be there caught, on such Person or Persons first giving such Bond or Security as is in that Behalf directed by the said Act, made in the Thirty-ninth Year aforesaid, and without such Salt being first landed and warehoused in such Port; any thing in the said recited Acts or any of them to the contrary thereof in anywise notwithstanding: Provided always, that if any Ship or Vessel into which any Salt shall be so transhipped as aforesaid, shall not proceed upon her Voyage within Twenty Days after such Transhipment, Wind and Weather permitting, all such Salt shall be unshipped and warehoused under the Provisions of the aforesaid Act of the Thirty-eighth Year of His present Majesty, and on Default thereof shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

50 G.3. c.60.

57 G.3. c.49.

Foreign Salt imported into Poole, Dartmouth, Falmouth, Glasgow, Bristol, and Plymouth, may be there transhipped for Newfoundland without being first landed and warehoused.

Limiting the Time of sailing.

Warehouses to be provided at

XV. And whereas by the said Act made in the Fifty-seventh Year aforesaid, it was amongst other Things enacted, that it shall and may

be lawful for any Maker or Makers, or Refiner or Refiners of, or Dealer or Dealers in Salt under such Licence and Permission as is therein mentioned, to provide or erect One or more Export Warehouse or Warehouses at or within the Port of *London*, or *Hull*, *Greenock*, *Leith*, and *Plymouth*, for the Purpose of laying, storing, or keeping therein Salt delivered Duty-free, and intended for Exportation under the Regulations and upon the Conditions therein mentioned: And whereas it is expedient to extend such Provision to the Port of *Dartmouth*; be it therefore enacted, That from and after the passing of this Act it shall and may be lawful to and for any Maker or Makers, or Refiner or Refiners of, or Dealer or Dealers in Salt, having the Licence and Permission in that Behalf of the Commissioners of Excise or the major Part of them for the Time being, to provide or erect One or more Export Warehouse or Warehouses at or within the Port of *Dartmouth* for the Purpose of laying, storing, or keeping therein Salt delivered Duty-free and intended for Exportation, such Person and Persons giving the like Security, and being subject to all and singular the like Rules, Regulations, Conditions, Restrictions, Provisions, Forfeitures, and Penalties by the said Act prescribed, directed, contained, or imposed with respect to such Warehouse or Warehouses at *London*, or *Hull*, *Greenock*, *Leith* and *Plymouth*, or to the Person or Persons providing, erecting, or using the same.

Dartmouth for storing Salt for Exportation.

XVI. And be it further enacted, That when any Salt or Rock Salt delivered Duty-free for the Purpose of being carried Coastwise to and stored or kept in any of such Export Warehouses provided at *Dartmouth* as aforesaid, for the Purpose of laying, storing, or keeping therein Salt delivered Duty-free for Exportation, shall be so carried or conveyed in or on board of any Ship or Vessel from any Port or Place in *Great Britain* to *Dartmouth* aforesaid, for the Purpose of being so warehoused and shall arrive within the Port of *Dartmouth* aforesaid, it shall and may be lawful to and for such Person or Persons to tranship the same therein for the same Purposes, and under and subject to all and every the Rules, Regulations, and Conditions, Fines, Penalties, and Forfeitures provided and imposed by this Act, for or in respect of the Transhipment of Foreign Salt directly from the said Ship or Vessel in which the same shall have been so removed without first landing or warehousing the same: Provided always, that the Permit or Permits accompanying the whole of such Salt or Rock Salt shall be first duly delivered to the proper Officer of Excise in that Behalf; and that the Master or Commander of the said Ship or Vessel shall first make Oath, as by Law is required, on the Removal Coastwise of Duty-free Salt; and that all such Salt or Rock Salt shall be first duly weighed on board the said Ship or Vessel, and delivered into the Ship or Vessel, Ships or Vessels, into which the same is or shall be so transhipped, by and in the Presence of the proper Officer or Officers of Excise, in that Behalf: And provided also, that the whole of such Salt or Rock Salt mentioned and expressed in such Permit or Permits, and so removed Coastwise in such Ship or Vessel, shall be duly entered as Part of the Stock, and deemed and taken to be received by the Person or Persons to whom the same shall be so permitted into his or their Custody and Possession, and shall be accounted for

How Salt shall be carried Coastwise to such Export Warehouse.

for and accompanied with such Permit or Certificate, Permits or Certificates, as is or are required by Law on the Removal of any Salt or Rock Salt from any such Export Warehouse; and that such Entries shall be made in respect thereof by such Person or Persons as are by Law directed and required to be made in case the whole of such Salt or Rock Salt expressed and mentioned in the Permit or Permits, Certificate or Certificates, accompanying the same had been actually landed and received into the entered Warehouse of the Person or Persons to whom it was first sent, consigned, and permitted, and the Salt or Rock Salt transhipped as aforesaid had been afterwards received into and as Part of his or their Stock of Salt or Rock Salt in such Export Warehouse as aforesaid.

Fish Curers allowed to send Salt or Rock Salt to other entered Fish Curers.

XVII. And be it further enacted, That when any Salt or Rock Salt shall be delivered Duty-free, for the Purpose of curing and preserving Fish, and shall be carried or conveyed in or on board of any Ship or Vessel, from one Port or Place in *Great Britain* to another, and shall arrive at the Port or Place where the entered Premises of the Fish Curer or Fish Curers to whom the same shall be sent and permitted, shall be situated, it shall and may be lawful for the said Fish Curer or Fish Curers to send, transfer, and deliver any Part of such Salt or Rock Salt, to any other known and entered Fish Curer or Fish Curers directly from the said Ship or Vessel, without first landing or warehousing the same: Provided always, that the Permit accompanying the whole of the said Salt or Rock Salt be first duly delivered to the proper Officer of Excise in that Behalf, and that the Master of the Vessel do first make Oath, as by Law is in that Behalf required, and that all such Salt or Rock Salt (as well such Part thereof as shall be intended to be taken into the entered Premises of the said Fish Curer or Fish Curers to whom he shall be so permitted, as such Part as shall be intended to be sent, transferred, or delivered to any other Fish Curer or Fish Curers as aforesaid), shall be first duly weighed on board the said Ship or Vessel, by and to the Satisfaction of the proper Officer or Officers of Excise in that Behalf; and provided also, that the whole of such Salt or Rock Salt shall be duly entered as Part of the Stock, and deemed and taken to be received by the Fish Curer or Fish Curers to whom the same shall be so permitted, into his, her, or their Custody and Possession, and that all such Salt or Rock Salt as shall be so sent, transferred, or delivered as aforesaid, to any other Fish Curer or Fish Curers, shall be accounted for and shall be accompanied with such Certificate and Certificates, and that such respective Entries shall be made in respect thereof (as well by the said Fish Curer or Fish Curers to whom such Salt or Rock Salt shall be permitted, as by the Fish Curer or Fish Curers to whom the same shall be so sent and delivered), as are by Law directed and required to be made, in case the whole of such Salt or Rock Salt respectively had been actually landed and received into the entered Warehouse, Cellar, or Storehouse of the Fish Curer or Fish Curers to whom it was first sent and permitted, and received from him, her, or them, and from his, her, or their Stock of Duty-free Salt, by the said other Fish Curer or Fish Curers to whom the same shall be so transferred or delivered.

Conditions.

Such Salt or Rock Salt to be deemed to have been received into the Stock of the Fish Curer to whom first permitted, and to be certified and kept account of as such.

Fish Curers to be at liberty to ship Part of their Stock of Salt for the Cure of Fish at Sea, under certain Conditions.

XVIII. And be it further enacted, That it shall and may be lawful to and for any Fish Curer or Fish Curers to ship from his, her, or their entered Cellar or Storehouse, any Quantity of his, her, or their Stock of Salt or Rock Salt delivered Duty-free, for curing or preserving Fish, and to send the same to Sea, to be employed in and on board of any Ship, Boat, or other Vessel for that Purpose, provided that he, she, or they shall give previous Notice thereof in Writing to the proper Officer of Excise; and that such Salt so shipped for the Purpose aforesaid, be accompanied with a Certificate from such Fish Curer or Fish Curers, and countersigned by the proper Officer of Excise, containing and certifying therein that such Salt or Rock Salt has been taken from his, her, or their entered Cellar or Storehouse for that Purpose, and the Fishery where the same is intended to be used as aforesaid; and provided that no such shipping or Employment as aforesaid shall in any respect alter, lessen, or affect the Account to be rendered by every such Fish Curer or Fish Curers, in the Month of *May* in every Year, according to the Terms and Conditions of his, her, or their Bond, and as required by Law, before the said Fifth Day of *July* One thousand eight hundred and nineteen, any thing in this or any other Act or Acts of Parliament to the contrary notwithstanding.

Fish cured at Sea from Part of a Fish Curer's Stock of Duty-free Salt, may be brought into another Port for Sale, and Fish Curer shall have Credit for it in Stock, under certain Regulations.

XIX. And be it further enacted, That if any Fish Curer or Fish Curers shall bring or cause to be brought any Fish cured as aforesaid at sea, into any Port or Place for Sale, not being the Port or Place at which he, she, or they is or are an entered Fish Curer or Fish Curers, the proper Officer of Excise at the Port or Place to which such cured Fish shall be so brought as aforesaid shall, upon receiving Twenty-four Hours Notice thereof in Writing from such Fish Curer or Fish Curers, or his, her, or their Agent or Agents, Consignee or Consignees, attend and take an Account of such Fish on board of the Ship or Vessel in which the same shall arrive; and if satisfied that the same are well and perfectly cured, shall then and there brand the Casks in which they are cured and packed, or mark such Fish in the same Manner as is required by Law with respect to such Fish when cured, upon the entered Premises of any Fish Curer or Fish Curers, and shall examine the Certificate aforesaid for the Salt or Rock Salt shipped on board such Vessel for the Purpose aforesaid, and indorse thereon the Date of such his branding, and the Quantity and Kind of Fish so by him found cured, and so then branded or marked as aforesaid, and the estimated Quantity of such Salt or Rock Salt then remaining on board of such Ship or Vessel, and shall thereupon transmit a Certificate thereof to the Officer of Excise under whose Survey such Fish Curer or Fish Curers entered Premises and Stock of Duty-free Fishery Salt shall then be, and such Fish Curer and Fish Curers shall be entitled to Credit in his Account for such cured Fish, in the same Manner as if such Fish had been cured in and upon his and their entered Premises, and had been there produced to and branded or marked by the proper Officer surveying such Premises, as by Law is required in that Behalf: Provided always, that no such Fish Curer or Fish Curers shall be entitled to any Credit in his, her, or their Account for any such Fish as aforesaid, unless he or they shall first produce to and leave with such Surveying Officer the Certificate

aforesaid granted, when the Salt or Rock Salt employed in the Cure of such Fish was shipped for that Purpose as aforesaid, and endorsed as aforesaid, or unless such Endorsement, when so produced and left, shall agree in Date, Quantity, and Quality of Fish with the Certificate of the Account thereof taken, and the branding or marking thereof transmitted by the Officer at the Port or Place where such Fish were so branded or marked, to the Surveying Officer aforesaid, nor unless such Fish Curer or Fish Curers shall have entered the Sale of such Fish in his Account of Sales, and specified therein the Dates and Particulars of such Sales, in the same Manner as if such Fish had been sold and delivered from his, her, or their entered Premises.

Herrings returned from any Place for want of Sale, may be re-imported and landed for Re-exportation, on certain Conditions.

XX. And whereas, if any Fish entered or shipped for Exportation, for the Purpose or to the Intent to obtain any Bounty by Law granted, shall be unshipped, unloaded, or laid on Land, or put into any other Ship or Vessel in *Great Britain*; all the Fish which shall be so unshipped, unladen, or laid on Land, or put into any other Ship or Vessel in *Great Britain*, or the Value thereof, shall be forfeited, together with the Packages containing the same, and also the Ship or Vessel from or out of which, and the Ship or Vessel into which such Fish shall be taken or put, and the same respectively may be seized by any Officer or Officers of the Customs or Excise: And whereas the Exporters of such Fish are by Law required to give Bond and Security, that all and every Part of such Fish shall be duly exported to pass beyond the Seas, and shall not be unshipped or laid on Land, or put on board any other Ship or Vessel in *Great Britain*: And whereas it is expedient to relax the above Regulations in certain Cases, where Herrings or other Fish duly packed, exported, and sent for Sale to any particular Port or Place beyond the Seas, shall be returned and brought back from thence for Want of Purchasers at that Port or Place; be it therefore enacted, That neither shall the said Forfeiture extend or be deemed or construed to extend to any Herrings or other Fish which shall have been duly exported and sent for Sale to any Port or Place beyond the Seas, and shall be returned or brought back direct from that Port or Place to *Great Britain*, for Want of Purchasers at that Port or Place, nor to the Ship or Vessel in which the same shall be so re-imported and brought back; nor shall any such Bond or Security, as herein-before in that Behalf mentioned, become forfeited by or by reason of any such Re-importation of the said Herrings or other Fish, or such landing of the same; nor shall the Curer of such Herrings or other Fish thereupon lose Credit for the Salt or Rock Salt employed and allowed for the repacking of such Herrings or other Fish for Exportation to such Port or Place aforesaid; provided the Master or Person having the Command of the said last-mentioned Ship or Vessel, on the Arrival of the said last-mentioned Ship or Vessel, and before the unshipping or relanding of any of the said returned Herrings or other Fish, give a Notice in Writing signed by him, to the Chief Officer of Excise at the Port or Place of *Great Britain* at which the said last-mentioned Ship or Vessel shall arrive, specifying the exact and true Quantity of such returned Herrings or other Fish, the Name of the Vessel in which returned and re-imported, and of the Place from whence the same have been

so returned and re-imported, the Christian and Surnames of the Person or Persons by whom the same were entered for Exportation, the Name of the Ship or Vessel in which they were exported, the Month and Year when exported, and the Port from whence, and the Place to which the same were exported: Provided also, that all such returned Herrings or other Fish shall, before the same or any Part thereof shall be delivered or put out of the Ship or Vessel in which the same shall be returned and re-imported as aforesaid, or be relanded in *Great Britain*, be duly taken an Account of, and examined by the proper Officer of Excise in that Behalf; and that the Barrels or Casks containing the same shall be first duly branded and marked by such Officer with the Letter R. to denote that the same have been returned from Exportation; and provided also, that the same are re-exported to some other Port or Place in Parts beyond the Seas, without any further Bounty being claimed, paid, or allowed thereon, and shall not be sold, delivered, unpacked, or opened for Home Consumption.

Penalty on Persons selling, for Home Consumption, Herrings or Pilchards branded for Exportation, and repacking Fish shipped for Exportation to a different Place than that for which they are branded, 50*l.* and Forfeiture of Fish.

XXI. And whereas by the said Act, made in the Fifty-seventh Year aforesaid, the proper Officer of Excise is required to brand on all Casks or Barrels of White Herrings or Pilchards, declared by the Fish Curer or Fish Curers to be repacked for Exportation to the *East* or *West Indies*, *South America*, *Maderia*, or the *Mediterranean*, the Letter W; and on all Casks or Barrels of White Herrings or Pilchards so declared to be repacked for Exportation as aforesaid to the *Baltic* the Letter B; and the Fish Curer or Fish Curers producing the same, is and are required forthwith to remove all and every such Barrels or Casks, or Barrel or Cask, and at all Times keep the same wholly separate and apart from all other Fish not so branded; and the Casks under each particular Mark, separate and apart from all Casks branded with a different Mark, under the Penalty of Fifty Pounds and the Forfeiture of all such Fish; and the like Penalty and Forfeiture thereby imposed for any Casks or Barrels marked or branded with the Letter W, being found in the Custody or Possession of any Person or Persons open for Home Consumption: And whereas every Cask of Salmon cured and packed or repacked for Exportation, is by the said Act required to be branded with the Letters R S; be it further enacted, That if any Fish Curer or Fish Curers, or other Person or Persons, shall sell or deliver any Cask or Barrel of White Herrings or Pilchards branded with the Letter W or with the Letter B respectively, or any Cask of Salmon branded with the Letters R S, for Home Consumption, or without communicating or making known to the Purchaser thereof respectively, that every such Cask or Barrel of White Herrings or Pilchards, or Salmon respectively, has been packed or repacked for Exportation only according to the Branding thereof as aforesaid; or if any such Cask or Barrel of White Herrings or Pilchards, or Salmon, so respectively branded, shall be found in the Custody or Possession of any Person or Persons open for the Sale or Delivery of any Herrings or Pilchards, or Salmon, which are or were packed or contained therein for Home Consumption, or shall be shipped for Exportation to any other Place than according to the Branding thereof as aforesaid, every such Cask or Barrel, together with the Herrings, Pilchards, or Salmon therein, or which had been therein

therein packed or contained, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Fish Curer and Fish Curers re-packing such Herrings, Pilchards, or Salmon, shall, over and above the Loss of all Credit for the Salt or Rock Salt used or employed in the repacking thereof, and Person and Persons so offending as aforesaid, or in whose Possession such Fish is or shall be found as aforesaid, shall respectively forfeit and lose for every such Offence the Sum of Fifty Pounds.

On Failure of Market, Herrings or Pilchards re-packed and branded for Exportation to one Place, may be re-branded and exported to another.

XXII. Provided always, and be it further enacted, That it shall and may be lawful to and for any Fish Curer who shall have repacked any White Herrings or Pilchards for Exportation to any such Place or Places as aforesaid, the Casks whereof are branded respectively as aforesaid, but which cannot be exported to the Places respectively for which such Herrings or Pilchards were repacked and branded respectively as aforesaid, by reason of a Failure of the Market for such Herrings or Pilchards at such Place or Places, after such Herrings or Pilchards were so repacked and branded respectively as aforesaid to be exported thereto (due Proof of such Herrings and Pilchards having been so repacked and branded with the express and actual Intention of such Fish Curer at the Time such Herrings or Pilchards were so repacked) to export the same to such Place or Places, and of his or her being unexpectedly and unavoidably prevented from making such intended Exportation by reason of such Failure of Market as aforesaid, being made upon the Oath of such Fish Curer, which Oath the Collector and Officers of Excise are hereby empowered to administer, or otherwise, to the Satisfaction of the Commissioners of Excise of *England* or *Scotland* respectively, (as the Case may be), to give the proper Officer Notice thereof in Writing, and with the Permission of such Commissioners of Excise respectively as aforesaid, to produce such Casks to the proper Officer of Excise, to efface and obliterate the former Brand Mark of W or B respectively, and to rebrand such Casks respectively with the Letter R, and to export such Casks of Herrings or Pilchards respectively to any other Place beyond the Seas, without incurring any Penalty for not exporting the same to the Place or Places for which such Casks were originally branded, and without losing the Credit to which he or she was entitled for the Salt employed in repacking such Herrings or Pilchards respectively for Exportation, to the Place or Places for which they were repacked and so first branded as aforesaid.

Recited Act 41 G. 3. Sess. 1. c. 21. made perpetual.

XXIII. And whereas by an Act made in the Forty-first Year of the Reign of His present Majesty, for, amongst other Things, allowing until the Fifteenth Day of *October* One thousand eight hundred and one, the Use of Salt Duty-free, in the preserving of Fish in Bulk or in Barrels; and which Act was by another Act, made in the Fifty-fifth Year of the Reign of His present Majesty, revived and continued until the Fifth Day of *March* One thousand eight hundred and twenty-one, any Person or Persons whatever who shall catch or take, or purchase, cure, or preserve any Herrings, Pilchards, Mackarel, or any Kind or Species of wholesome Fish, or who shall fit out any Vessel for such Purpose, is authorized to take and ship on board his or their Vessel, from his or their own Stock of Salt, or from the Stock of Salt of any other Fish Curer

Curer of whom such Person or Persons shall purchase, or with whom he or they shall contract for Salt, any Quantity of Salt Duty-free, that shall be deemed necessary for curing or preserving the Fish which may be expected to be taken or purchased in the Trip or Voyage in or upon which he or they shall intend to immediately dispatch or employ his or their Vessel, provided that no Person shall be allowed to ship or have on board any Vessel at any Time, any greater Quantity of Salt than in the Proportion of Ten Bushels for every Ton Burthen by Admeasurement of the Vessel, in or on board of which such Salt shall be taken or shipped: And whereas it is expedient to make the said Act perpetual, except so far as the same is altered by Provisions and Regulations in respect thereof; be it therefore enacted, That the said Act of the Forty-first Year aforesaid shall be, and the same is hereby made perpetual, except so far as the same is hereby altered; and it shall not be lawful for any such Person or Persons as aforesaid, to ship any Salt Duty-free, to be employed for the Purposes mentioned in the said Act made in the Forty-first Year aforesaid, until he, she, or they shall have made such Entry in Writing, as by the said Act is required in that Behalf, or until such Person or Persons shall also have given Bond or Security, to be approved by the Commissioners of Excise, or the Person or Persons who shall be appointed or employed by them for that Purpose, in the Sum of Five hundred Pounds, that he, she, or they will duly account with the proper Officer or Officers of Excise, according to the Directions and Regulations of the said Act of Parliament and of this Act, for all the Salt which he, she, or they shall at any Time take, ship, receive, or have on board his, her, or their Vessel or Vessels, or have or receive in any Warehouse or Warehouses duly entered for that Purpose during the Continuance of such Entry; and that every such Bond shall, during such Time as last aforesaid, continue and stand as a Security for the due Application and Account of all such Salt as aforesaid, unless the same is required by the Commissioners of Excise to be renewed by reason of the Death or Insolvency of any of the Obligors therein or thereof, or of the Penalty thereof becoming forfeited by the Mis-application of any such Salt, or by such Person or Persons as aforesaid not duly accounting for the same as aforesaid, or any other Breach of the Condition of such Bond, and for the Person or Persons giving such Bond, duly and truly observing, performing, and keeping all the Regulations and Directions of the said Act and of this Act, touching or relating to such Person or Persons so trading as aforesaid, and to such Vessel or Vessels as aforesaid; and if any such Person or Persons shall receive or ship any Salt as aforesaid, without first making such Entry as aforesaid, and giving, or, upon Request by the proper Officer under the Directions of the Commissioners of Excise, renewing such Bond on any such Occasion as aforesaid, he, she, or they shall for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Before Salt is shipped, Entry shall be made and Bond entered into to perform the Conditions herein specified.

Penalty, 200*l.*

XXIV. And be it further enacted, That whenever any such Vessel shall be about to sail and depart upon any such Trip or Voyage as aforesaid, the proper Officer of Excise who shall have taken such Bond as aforesaid, and with whom the same shall be deposited, shall, on the Request of any such Person or Persons so entered as aforesaid, deliver, without Fee or Reward, a Certificate of such Bond having been

The Masters of Vessels catching and curing Fish shall take a Certificate of Bond; and

every Quantity of Salt received in or for such Trip shall be endorsed on such Bond.

been given as aforesaid by the Person or Persons employing the same, and of such Bond being then in force, and specifying therein the Name and Tonnage of such Vessel, and to what Port such Vessel belongs, and the Name or Names of the Owner or Owners, or Employer or Employers thereof, who have given such Bond as aforesaid, and shall endorse upon such Certificate the Quantity of Salt then on board thereof, Duty-free, for such Purposes as aforesaid, for such Trip or Voyage, and the Date of such Endorsement; and that before any Master, Owner, or Employer of any such Vessel shall ship or receive any further Quantity of Salt on board thereof, for such Purposes as aforesaid, upon or for such Trip or Voyage, from the Stock of any other Fish Curer or Fish Curers, he shall first produce and shew to the proper Officer who surveys the Stock of such Fish Curer or Fish Curers, or from whose Stock the same is to be removed, such Certificate of Bond as aforesaid; and such Officer shall thereupon endorse the Quantity of Salt then intended to be removed and shipped from the Stock of such Fish Curer or Fish Curers on board of such Vessel, together with the Date of such Shipment; and shall forthwith, at the Expence of such Master or Owner, transmit by Post a Copy of such Certificate with such Endorsement, and all other Endorsements thereon, to the Officer taking such Bond, and giving such Certificate as aforesaid; and the Master of every such Vessel shall, at the Time of making, on the Completion of such Trip or Voyage, such Entry in Writing with the Officer of Excise of his cured Fish as is required by the said Act, deliver to such Officer such Certificate, with every such Endorsement thereon, made as aforesaid, for every separate Quantity of Salt had or received on board of any such Vessel for or upon every such Trip or Voyage, and shall account for the whole of such Salt, and for all the Fish cured therewith, or upon or during such Trip or Voyage as directed by the said Act or by this Act, and shall, on such Officer taking an Account thereof as aforesaid, land and deposit all the Salt remaining on board of such Ship or Vessel, unused in the Warehouse or Warehouses entered for that Purpose, of such Person or Persons as aforesaid, or shall at the Option of such Person or Persons keep and take the same on board of such Vessel for curing or preserving Fish on the next succeeding Trip or Voyage thereof, as directed by the said Act: Provided always, that the Fish Curer and Fish Curers, from whose Stock any such Salt shall be so shipped as aforesaid, shall be wholly discharged from all further Account or Responsibility for such Salt, and Credit shall be given to him, her, or them by the proper Officer for the same, as for Salt transferred to another Fish Curer; and if any such Master, Owner, or Employer of any such Vessel shall depart or sail upon any such Trip or Voyage as aforesaid, without such Certificate as aforesaid, or shall receive or ship any Salt on board thereof, from his, her, or their own Stock, or from the Stock of any other Fish Curer or Fish Curers, without first producing such Certificate as aforesaid, and without such Certificate being so endorsed as aforesaid, he, she, or they shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty, 200*l.*

Allowance of 22 lbs. per cwt. for cer-

XXV. And whereas the Credit or Allowance granted by the said Act, made in the Forty-first Year aforesaid, for Salt used in the salting,

ing, curing, or preserving Fish, under the Directions or Authority of the said Act, other than Herrings, Pilchards, or Mackarel, is Twenty-two Pounds Weight of Salt: And whereas it is expedient to increase the said Allowance; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, there shall be allowed for every One hundred Weight of all good and wholesome Fish, salted, cured, preserved, and produced, as required by the said Act, other than Herrings, Pilchards, or Mackarel, a Credit or Allowance not exceeding Thirty Pounds of Salt, for every One hundred Weight of such other Fish so cured, preserved, and produced as aforesaid: Provided always, nevertheless, that nothing herein before contained, shall extend, or be deemed or construed to extend to Cod Fish, dry salted in Bulk, or to authorize the making or giving of any Credit or Allowance for Salt used in the salting, curing, or preserving any such other Fish, beyond the Quantity of Salt actually and *bonâ fide* employed and spent in the curing and preserving thereof as aforesaid; any thing herein-before contained to the contrary in anywise notwithstanding.

tain cured Fish under 41 G.3. c. 21. extended to 30 lbs.

XXVI. And be it further enacted, That all and every Fish Curer and Fish Curers, to whom any White Salt shall, under the Rules, Regulations, Restrictions, and Provisions of the said Acts of the Thirty-eighth and Fifty-seventh Years of His present Majesty's Reign, be delivered Duty-free, for the Purpose of curing and preserving Fish, shall be allowed a Credit not exceeding Fifty-six Pounds Weight of such Salt for every Barrel of Thirty-two Gallons of Fish, called Bream, Conger, or Polock, wet-salted and perfectly cured, and so in proportion for any greater or less Quantity; such Credit to be allowed under the same Rules, Regulations, Restrictions, and Provisions, Fines, Penalties, and Forfeitures, which by the said Acts, or by any other Act or Acts of Parliament in force at the Time of passing this Act, are contained, provided, settled, or established, for or in respect of allowing Salt Duty-free, for the Purpose of curing and preserving Fish therein mentioned, or for or in respect of allowing Fish Curers Credit for Salt delivered to them for that Purpose.

Allowance of Duty-free Salt for certain wet-salted Bream, Conger, and Polock.

XXVII. And be it further enacted, That when any Officer or Officers of Excise shall seize any Salt or Rock Salt, or any Fish, as forfeited or liable to be seized under or by virtue of this Act or any other Act or Acts of Parliament in force in that Behalf, such Officer or Officers respectively shall, upon request in Writing being first made by the real Owner or Owners of such Salt, Rock Salt, or Fish respectively, or his or their Foreman or Manager, and signed by him or them, deliver to such Owner or Owners, Foreman or Manager requesting the same as aforesaid, or at his or their usual Place of Residence; or if he, she, or they be a Trader or Traders under the Survey of the Officers of Excise, at his, her, or their entered Premises within Twenty-four Hours after such Request made, a Statement in Writing of the Cause or Causes for which such Officer or Officers shall conceive such Salt, Rock Salt, or Fish respectively to be forfeited and liable to be seized; and every such Officer and Officers shall forthwith report such Seizure, with the Circumstances attending the same, to the Commissioners

Officers seizing Salt or Fish to state the Cause of Forfeiture, on Request of the real Owner of the Salt or Fish, and forthwith report Seizure to the Commissioners.

Commissioners of Excise: Provided always, that no written Statement, by any such Officer or Officers as last aforesaid, shall in any way prejudice or affect, or be deemed or taken to prejudice or affect, the Legality of such Seizure, or to prejudice or affect any Bill, Plaint, or Information which shall or may be prosecuted, filed, or exhibited, either for the Condemnation of any such Salt or Rock Salt or Fish, or for any Penalties incurred in respect of or with regard to the same, or any or either of them, or to prejudice or affect any Action which may or shall be commenced against the Officer or Officers who shall have seized such Salt or Rock Salt or Fish, or for or with respect to any such Seizure.

Bonds given on Receipt of Salt for making Oxygenated Muriatic Acid or Oxymuriate of Lime, to be given with Conditions that the same shall be used for that Purpose within 12 Months.

XXVIII. And whereas the Bond or Security given by Makers of Oxygenated Muriatic Acid, or Oxymuriate of Lime, for or on the Receipt of Salt or Rock Salt Duty-free for that Purpose, is by an Act made in the Fifty-fifth Year of the Reign of His present Majesty, for allowing Makers of Oxygenated Muriatic Acid to take Salt Duty-free for making such Acid or Oxymuriate of Lime, for bleaching Linen and Cotton, required to be made, with Condition that all such Salt or Rock Salt shall, within Six Months next ensuing the Date of such Bond, be really and truly employed, spent, and consumed by such Maker or Makers, at his or their Work or Works therein specified, in the making of Oxygenated Muriatic Acid or Oxymuriate of Lime: And whereas such Period of Six Months is found too short for such Purposes as aforesaid; be it therefore enacted, That in lieu of Six Months, every such Bond shall be made with Condition that the Salt or Rock Salt mentioned in any such Bond, shall, within Twelve Months next ensuing the Date of such Bond, be really and truly employed, spent, and consumed by such Maker or Makers as aforesaid, giving or entering into such Bond, at his or their Work or Works therein specified, in the making of Oxygenated Muriatic Acid or Oxymuriate of Lime, for the sole Purpose of bleaching the several Goods respectively for which the same are now by Law allowed.

Makers of Oxygenated Muriatic Acid or Oxymuriate of Lime, to be at liberty to mix any Quantity not less than 20 Bushels of Salt or Rock Salt at one Time.

XXIX. And whereas by the said Act, made in the Fifty-fifth Year aforesaid, it is enacted, that no Maker or Makers of Oxygenated Muriatic Acid or Oxymuriate of Lime, shall obtain, receive or have any Salt Duty-free for that Purpose, in any less Quantity than Fifty Bushels, or be at liberty to mix with Vitriolic Acid, Manganese and Water, or any or either of them, at any one Time, any less Quantity than Two Bushels of Salt: And whereas it is inconvenient to many such Makers as aforesaid, to receive for the Purposes aforesaid, so large a Quantity of Salt at one Time as Fifty Bushels of Salt, or to mix, as aforesaid, so large a Quantity as Two Bushels at one Time; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, so much of the said Act as is herein-before recited, shall be, and the same is hereby repealed; and that from thenceforth it shall and may be lawful for any such Maker or Makers as aforesaid, to obtain, receive and have Salt or Rock Salt Duty-free for the Purposes aforesaid, in any Quantity not being less than Twenty Bushels at one Time, under the several Regulations now by Law established, and to mix with Vitriolic Acid

and Manganese, or with Vitriolic Acid, Manganese and Water, under the several Regulations and Restrictions contained in the said Act, at any one Time, any Quantity of Salt or Rock Salt specified in his, her or their Notice to be thereof given, as required by the said Act, so as such Quantity is not less than Twenty-eight Pounds of Salt or Rock Salt respectively; and that the proper Officer shall thereupon grant his Certificate of such mixing, in the Manner required by the said Act.

Makers of Oxygenated Muriatic Acid not to sell their Residuum, or any Mineral Alkali or other Material made from it, or employ it in making Mineral Alkali, unless they make Entry, and pay the Duty for all such Alkali.

XXX. And whereas Makers of Oxygenated Muriatic Acid, or Oxymuriate of Lime, from Salt or Rock Salt, are by Law allowed to receive Salt and Rock Salt Duty-free for that Purpose: And whereas after such Salt or Rock Salt has been so made use of, the Residuum has, by such Makers as aforesaid, been employed in making, or sold and disposed of to be employed in making Mineral Alkali called Soda, which Practice is injurious to the Production of and Trade in Kelp, and the Duties granted and imposed by Law on Barilla; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen no such Maker or Makers as aforesaid, or any Person or Persons whatsoever, shall sell, transfer, or deliver over, or cause, permit or suffer to be sold, transferred, or delivered over, any of the Residuum, Refuse, or Remains of Salt or Rock Salt, or other Material or Materials which have been used or employed in making or extracting Oxygenated Muriatic Acid, or Oxymuriate of Lime, upon pain of forfeiting for any such Offence the Sum of One hundred Pounds; or shall use or employ any such Residuum, Refuse, or Remains as aforesaid in the making or manufacture of Mineral Alkali or Soda for his, her or their own Use, unless he, she, or they shall have first made a proper and legal Entry at the proper Office of Excise as a Mineral Alkali Maker, and shall pay to the proper Collector of Excise and be duly licensed, the Duty which is granted and imposed upon and in respect of Mineral Alkali called Soda, for and upon all such Mineral Alkali or Soda as shall be by him, her, or them made therefrom, for his, her, or their own Use, upon pain of forfeiting for each and every Offence the Sum of One hundred Pounds.

Penalty 100*l.*

Pan-scratch or Pan-scale, and other coarse and impure saline Substances, may be mixed and used with Manure, without Payment of Duty.

XXXI. And be it further enacted, That it shall and may be lawful for any Salt Maker or Salt Makers, from Time to Time, upon giving Twenty-four Hours Notice in Writing to the proper Officer of Excise, to mix, in the Presence of such Officer, for his, her, and their Pan-scale or Pan-scratch, and other coarse and impure saline Substances, Articles, and Ingredients, not being Rock Salt, or White or Common Salt fit for human Consumption, with Soot or Ashes, in the Proportion of not less than One-fourth of such Soot or Ashes, without Payment of any Duty for the same, and for any Fish Curer or Fish Curers to mix his and their foul or impure Salt or Rock Salt, which has been more than once used upon or applied in, and is no longer useful for the Cure of Fish; and that if he, she, or they, or any other Person or Persons into whose Custody or Possession, or under whose Directions any such saline Substances, so delivered as aforesaid, or any such Soot or Ashes so mixed shall come, shall use or employ, or cause or suffer to be used or employed, the same or any Part thereof, or any Ingredient thereof, for any other Purpose than manuring Land,

Penalty for using the same for any other Purpose than Manure, 100*l.*

the same shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, and the Person and Persons so offending shall for each and every such Offence severally forfeit the Sum of One hundred Pounds: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to affect or lessen the Account and Accounts required by Law to be rendered by every Fish Curer, Refiner and Refiners of Salt or Rock Salt respectively, under and by virtue of his, her, or their Bond and Bonds, on the Receipt of Rock Salt.

5 G. 1. c. 18.

XXXII. And whereas by an Act made in the Fifth Year of the Reign of His Majesty King *George* the First, for recovering the Credit of the *British* Fishery in Foreign Parts, and better securing the Duties on Salt, it is enacted, that every Person who shall carry or convey or cause any Brine to be carried or conveyed from the Pits (other than such Person or Persons who are known Proprietors of Pans for boiling the same into White Salt), shall forfeit and lose the Sum of Forty Shillings for every Gallon of Brine so carried and conveyed, and so proportionably for a greater or less Quantity: And whereas after the Boiling of Brine, and making therefrom the Salt called White or Common Salt, the Residuum called Bittern or Mother Ley, or Liquor containing other Materials than those which constitute or will make White or Common Salt, and such Bittern or Mother Ley or Liquor is useful in other Manufactures not subject or liable to Excise Duties; be it therefore enacted, That no Person shall incur or lose the aforesaid or any other Penalty by reason of taking, removing, carrying, or conveying away from any Salt Work any Bittern or Mother Ley or Liquor, provided that such Bittern or Mother Ley or Liquor shall not contain, in Solution or otherwise, any White or Common Salt, or Material or Materials with or from which any White or Common Salt may or can be boiled or made; any thing in the herein-before in Part recited, or any other Act or Acts of Parliament to the contrary thereof notwithstanding.

Bittern may be taken from Saltworks without Penalty or Forfeiture.

Warehouses may be established at certain Places for lodging and keeping Rock Salt for agricultural Purposes.

XXXIII. And whereas it is expedient that greater Facility should be afforded to the sufficient and easy Supply of Rock Salt, for the Purpose of more extensively proving, whether the same can be beneficially employed in feeding or mixing with the Food of Sheep and Cattle, of steeping Seed or preserving Hay, or for manuring Land; be it therefore enacted, That it shall and may be lawful for any Person or Persons, not being a Refiner of Salt or Rock Salt, or connected with or interested therein, at *Liverpool*, *Gloucester*, *Plymouth*, *London*, *Norwich*, *Hull*, and *Newcastle-upon-Tyne*, or other Places, with the Approbation of the Commissioners of Excise in *England*, and at *Leith* and *Glasgow* or other Places, with the like Approbation of the Commissioners of Excise in *Scotland*, to provide or erect and make use of a Warehouse or Warehouses, Storehouse or Storehouses, for the Purpose of receiving from any Rock Salt, Pit or Mine, or any Warehouse belonging thereto, and laying, storing, or keeping therein Rock Salt, delivered under and by virtue of a certain Act, made in the Fifty-eighth Year of the Reign of His present Majesty, for repealing 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, and to

receive from any Owner or Proprietor of any Rock Salt Pit or Rock Salt Mine, or any Warehouse belonging thereto, under the Provisions of the last recited Act, any coarse and impure Rock Salt for the Purposes aforesaid, and lay, deposit, and keep such Rock Salt therein, and from Time to Time to sell and deliver the same or any Part thereof, being in no Case less than One Ton, if any Part thereof be unground at any one Time, of such Rock Salt from any such Warehouse, for the Purposes aforesaid, to any Person who shall be authorized to receive the same, by such Certificate to be first granted to such Person by the proper Officer of Excise nearest to his or her Residence, as from Time to Time shall be directed by the Commissioners of Excise, specifying the Quantity of such Rock Salt which such Person is authorized to receive, and the Place where and Uses to which the same is to be applied according to the said Act, and shall produce such Certificate to the Officer of Excise, who shall grant the Permit for the Removal of such Rock Salt to such Person from any such Warehouse or Storehouse: Provided always, that every such Warehouse or Warehouses, Storehouse or Storehouses, shall be substantially and securely built or constructed, and that no such Warehouse or Warehouses, Storehouse or Storehouses, shall be made use of for the laying, storing, or keeping (at one and the same Time) of any other Kind of Salt or Rock Salt, except Rock Salt delivered for the Purposes aforesaid, nor shall be used for the Purpose last aforesaid, until Entry in Writing of such Warehouse or Warehouses, Storehouse or Storehouses, shall have been first made at the next Office of Excise by the true and actual Occupier or Occupiers thereof, nor until such Warehouse or Warehouses, Storehouse or Storehouses, shall have been first approved of in Writing by and under the Hand of the Supervisor of Excise of the District in which such Warehouse or Warehouses, Storehouse or Storehouses, shall be situate, nor until such Occupier or Occupiers of such Warehouse or Warehouses, Storehouse or Storehouses, shall have given and entered into a Bond or Obligation to His Majesty in the Penalty of a Sum equal to the Amount of the Home Consumption Duties on Salt made in *England*, for all the Rock Salt to be next received into any such Warehouse or Storehouses as aforesaid, and of Fifty *per Centum* thereon, with sufficient Sureties to the Satisfaction of the Commissioners of Excise respectively, or such Person as they shall direct to receive the same, that all such Rock Salt shall, on the First Day of *June* next succeeding, be duly accounted for by him or them, as directed by the said Act, and shall be sold and delivered in Manner before-mentioned for the Purposes aforesaid only, and that on the Delivery of any Part of such Rock Salt, the same shall be accompanied with such Permit as is required by the said Act, made in the Fifty-eighth Year aforesaid, and to such Persons only as are authorized by such Certificate as aforesaid, to receive the same, and who shall produce and deliver to the Officer making out and granting the Permit for the Removal thereof, such Certificate as aforesaid, and in such Quantity only as shall be expressed in such Certificate, being in no Case less than One Ton of such Rock Salt, if any Part thereof be unground, at any one Time; and provided that such Person or Persons so making Entry as aforesaid, shall not receive or deposit any such Rock Salt in any such Warehouse,

Not less than One Ton to be sold at a Time, on Production of Certificate from the Officer of Excise, who shall grant Permit for Removal.

Bond to be entered into by Occupier of Warehouses, to perform certain Conditions.

Warehouse, without giving Twenty-four Hours previous Notice thereof in Writing to the proper Officer of Excise of the Division or Ride in which such Warehouse shall be situate, and delivering to him the Permit accompanying the same, and shall in all respects be subject to the like Pains, Penalties, and Forfeitures as in this or any other Act or Acts, not herein expressly altered, is or are contained and directed, for and in respect of Persons receiving Rock Salt for the Purposes aforesaid; and if any such Rock Salt delivered for any of the Purposes aforesaid, to be laid, stored, or kept in any such Warehouse or Warehouses, Storehouse or Storehouses as aforesaid, shall be lodged and deposited for Sale as aforesaid at any of the Places aforesaid, in any such Warehouse or Warehouses, Storehouse or Storehouses, otherwise than as aforesaid, or of which Warehouse or Storehouse such Entry shall not have been previously made as aforesaid, or which shall not have been previously approved of in Writing by and under the Hand of the Supervisor of Excise of the District in which the same shall be situate as aforesaid, and not afterwards disapproved of by such Supervisor or the Commissioners of Excise, or without the Occupier or Occupiers thereof having first given such Bond as aforesaid, and Notice, and delivered such Permit as aforesaid; or if such entered Occupier or Occupiers of any such Warehouse or Warehouses, Storehouse or Storehouses, or any other Person or Persons, shall sell, exchange, transfer, deliver, consume, or employ any Part of such Rock Salt sent to be lodged in any such Warehouse or Warehouses, Storehouse or Storehouses, or lodged or deposited therein for such Purposes as aforesaid, for or in any other or different Purpose or Manner than as aforesaid, or shall not duly and truly account for the same as aforesaid, all such Rock Salt then lodged in any such Warehouse or Storehouse as aforesaid shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons so offending therein shall for every such Offence, over and above the Penalty of his and their Bond, severally forfeit and lose the Sum of Five hundred Pounds.

Penalty 500*l.*

Allowing Rock Salt in Lumps of 10 lbs. to Persons authorized by Certificate granted under 58 G. 3. c 77.

XXXIV. And whereas by the said Act, made in the Fifty-eighth Year aforesaid, it is provided, that no such Rock Salt shall be delivered for the Purposes aforesaid, except in Lumps of Twenty Pounds each, and it is expedient to alter such Regulation; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, it shall and may be lawful for any Person or Persons who has or have made Entry and given such Bond as aforesaid, to deliver from any such Warehouse as aforesaid, for the Purposes in the said Act mentioned, to any Person or Persons authorized by such Certificate as aforesaid to receive the same, such Rock Salt in Lumps, not being of less Weight than Ten Pounds; and that in all Cases where such Certificate shall express that any Quantity of such Rock Salt shall be delivered and received, crushed or powdered, it shall be lawful for any such Person or Persons so making Entry and giving Bond as aforesaid, to deliver the same from any such Warehouse as aforesaid crushed and powdered; provided that such crushed and powdered Rock Salt shall, before the Delivery thereof from any such Warehouse, be mixed throughout with Coal Tar in the Proportion of

not less than Half a Pound of Coal Tar for every Bushel of such crushed and powdered Rock Salt; any thing in this or the said Act contained to the contrary notwithstanding.

Such Rock Salt may, on Removal to any such Warehouse, be delivered to Purchasers directly from the Ship, without being warehoused.

XXXV. And be it further enacted, That when any such Rock Salt shall be delivered from any Rock Salt Pit or Mine, or any Warehouse belonging thereto, for the Purpose of being employed in feeding or mixing with the Food of Sheep and Cattle, of steeping Seed or preserving Hay, or for manuring Land, and shall be carried or conveyed in or on board of any Ship or Vessel, from one Port or Place in *Great Britain*, to any or either of the Ports or Places where the same is permitted to be warehoused under the Regulations and Conditions of this Act, and for the Purpose of being so warehoused as aforesaid, and shall arrive at the Port or Place where the Warehouse or Storehouse of the Person or Persons to whom the same shall be sent and permitted shall be situated, it shall and may be lawful to and for such Person or Persons to sell and deliver any Part of such Rock Salt, being in no Case less than one Ton, to any Person or Persons who shall be authorized to receive the same by such Certificate as aforesaid, first granted to such Person or Persons directly from the said Ship or Vessel in which the same shall have been so removed, without first landing or warehousing the same: Provided always, that the Permit or Permits accompanying the whole of such Rock Salt shall be first duly delivered to the proper Officer of Excise in that Behalf, and that the Master or Commander of the said Ship or Vessel shall first make Oath, as by Law is required on the Removal of Duty-free Salt, and that all such Rock Salt (as well such Part thereof as shall be intended to be taken into the entered Warehouse or Storehouse of the Person or Persons to whom the same shall be so permitted, as such Part as shall be intended to be sold or delivered from such Ship or Vessel to such other Person or Persons as aforesaid) shall be first duly weighed on board the said Ship or Vessel, by or in the Presence of the proper Officer or Officers of Excise in that Behalf: And provided also, that the whole of such Rock Salt mentioned and expressed in such Permit or Permits, and so removed in such Ship or Vessel, shall be duly entered as Part of the Stock, and deemed and taken to be received by the Person or Persons to whom the same shall be so permitted into his, her, or their Cutody and Possession; and that every Quantity of such Rock Salt as shall be so sold and delivered as aforesaid to any other Person or Persons, shall be accounted for, and shall be accompanied with such Permit as is required by Law, on Removal of such Rock Salt from any such Warehouse, and that such Entries shall be made in respect thereof as are by Law directed and required to be made, in case the whole of such Rock Salt expressed and mentioned in the Permit or Permits accompanying the same had been actually landed and received into the entered Warehouse or Storehouse of the Person or Persons to whom it was first sent and permitted, and the Rock Salt sold and delivered as aforesaid had been afterwards received from him, her, or them, and from his, her, or their Stock of Rock Salt in such Warehouse, by the said other Person or Persons to whom the same shall be so sold or delivered.

Permit to be delivered to the Officer;

and the Quantity expressed therein shall be entered as Stock.

Officers of Excise to have liberty to enter and survey such Warehouses, and Supervisors to weigh the Stock of Rock Salt.

Penalty on Obstruction 200*l.*

XXXVI. And be it further enacted, That it shall and may be lawful to and for any Officer or Officers of Excise, upon his or their Request, at any Time or Times, to enter into and survey every such Warehouse as aforesaid, and the Rock Salt therein; and for any Supervisor or other Officer or Officers of Excise, of equal or superior Rank to a Supervisor, on any such Survey to weigh the Rock Salt therein; and if any Owner or Proprietor of any such Warehouse, or other Person or Persons, shall neglect or refuse, upon such Request as aforesaid, to open and unlock such Warehouse, and permit such Officer or Officers to enter and survey the same and the Rock Salt therein, or shall prevent, hinder or obstruct such Officer or Officers from so doing, or any Supervisor or other Officer or Officers of Excise of such Rank as aforesaid, from weighing all the Rock Salt therein, or shall hide or conceal any such Rock Salt, or neglect or refuse, upon the Demand of such Supervisor or other Officer or Officers, to furnish him or them with true and lawful Scales and Weights sufficient for the Weighing of such Rock Salt, or to give him or them all needful and necessary Aid and Assistance in the Weighing thereof, or shall use or cause, permit or suffer to be used, any Art, Means, or Contrivance by which such Supervisor or other Officer or Officers, shall or may be prevented, obstructed, or hindered from taking a true and accurate Account of the Weight and Quantity of such Rock Salt, all such Rock Salt and such Scales and Weights shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and every Person so offending shall for every such Offence severally forfeit and lose the Sum of Two hundred Pounds.

Commissioners of Excise may, on Application of Fish Curers, direct their Stock of Salt not to be weighed, and the Quantity which shall appear to be on the Books to be transferred to next Year's Account:

But in no Case where Salt is delivered to or received from the Stock of any other Fish Curer, &c.

XXXVII. And be it further enacted, That upon any Application being made to the Commissioners of Excise for *Scotland* or *England* respectively, by any Fish Curer or Fish Curers, praying that his, her, or their Stock of Salt or Rock Salt, received by him, her, or them Duty-free for curing Fish, shall not be weighed by the Officer or Officers of Excise, in pursuance of the Powers and Regulations in that Behalf, it shall be lawful for such Commissioners respectively, if they shall see fit, and upon such Conditions as they shall think proper to impose, to order any such Stock of Salt or Rock Salt not to be weighed, and for the Quantity of Salt or Rock Salt respectively, which shall appear by the Book or Books of the Surveying Officer of such Stock to have been received by such Fish Curer or Fish Curers, and to be then in his, her, or their Stock, to be transferred to the next succeeding Year's Account as if weighed, and thereby ascertained by such Officer, and for Affidavit to be made of such Quantity by such Fish Curer or Fish Curers, and Bond to be given for such Quantity for such succeeding Year's Account, in all respects as if such Quantity of Salt or Rock Salt respectively had been ascertained by having been actually weighed by the proper Officer or Officers in that Behalf: Provided always, that no such Application shall be granted, or Order made as aforesaid, in any Case in which any of the Salt or Rock Salt received Duty-free by any such Fish Curer or Fish Curers shall have been delivered or transferred by him, her, or them to, or received by him, her, or them from the Stock of any other Fish Curer or Fish Curers, or shall have been employed

employed in the curing or preserving of any Fish, or the Bulk of which Salt or Rock Salt received in the Year in or in respect of which any such Application is made, and such Stock of Salt or Rock Salt is or ought to be weighed, shall have been in any respect broken; any thing in this, or in any other Act or Acts of Parliament, to the contrary thereof in anywise notwithstanding.

Powers of 12 C. 2. c. 24. and other Acts relating to the Excise, extended to this Act.

XXXVIII. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters and Things which in and by an Act, made in the Twelfth Year of the Reign of King *Charles* the Second, for taking away the Court of Wards and Liveries and Tenures *in Capite*, and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in force relating to His Majesty's Revenue of Excise, are provided and established, shall be practised, used, and put in Execution, in and for the Purposes of this Act, as fully and effectually to all Intents and Purposes as if all and every the said Powers, Rules, Directions, Penalties, Forfeitures, Clauses, Matters and Things, were particularly repeated and re-enacted in this present Act.

Penalties how to be recovered.

XXXIX. 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 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 (save and except in such Case or Cases where it is otherwise expressly directed by this Act) One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall discover, inform, or sue for the same.

Act may be altered this Session.

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

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1819.