

ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

CAP. LXVII.

An Act for extending the Drawbacks on Coals used in Mines and Smelting Works within the Counties of *Cornwall* and *Devon*, and for allowing a Drawback of the Duties on Coals used in draining Coal Mines in the County of *Pembroke*.

[2d *July* 1821.]

WHEREAS by an Act made in the Ninth Year of the Reign of Her late Majesty Queen *Ann*, intituled *An Act for reviving, continuing, and appropriating certain Duties upon several Commodities to be exported, and certain Duties upon Coals to be water-borne and carried coastwise, and for making further Duties upon Candles, for Thirty-two Years; to raise Fifteen hundred thousand Pounds by way of Lottery, for the Service of the Year One thousand seven hundred and eleven; and for suppressing such unlawful Lotteries and such Insurance Offices as are therein mentioned*, a Drawback of all the Duties charged on Coals carried coastwise is granted on Coals used for smelting Copper and Tin Ores within the Counties of *Cornwall* and *Devon*: And whereas by an Act made in the Fourteenth Year of the Reign of His late Majesty King *George* the Second, intituled *An Act for granting to His Majesty the Sum of One Million out of the Sinking Fund, and for applying other Sums therein mentioned, for the Service of the Year One thousand seven hundred and forty-one;* 9 Ann. c. 6. 14 G. 2. c. 41.

and

and for allowing a Drawback of the Duties upon Coals used in Fire Engines for draining Tin and Copper Mines in the County of Cornwall; *and for appropriating the Supplies granted in this Session of Parliament; and for making forth Duplicates of Exchequer Bills, Lottery Tickets, and Orders, lost, burnt, or otherwise destroyed; and for giving further Time for the Payment of Duties omitted to be paid for the Indentures and Contracts of Clerks and Apprentices,* a Drawback of all the Duties paid on Coal is allowed on Coals which shall be used in Fire Engines for the draining Water out of the Mines of Tin and Copper within the County of *Cornwall:* And whereas by an Act made in the Fifty-first Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for allowing the like Drawback of Duty paid on Coals used in certain Mines and Smelting Mills in* Devonshire, *as is now allowed in the County of* Cornwall, it is enacted, that for all Coals that shall be used for Fire Engines in Mines of Tin, Copper, or Lead, or for calcining or smelting Lead Ores within the County of *Devon*, and for which Duties have been first answered and paid, a Drawback shall be allowed and made of all such Duties: And whereas by an Act made in the Fifty-third Year of the Reign of His said late Majesty, intituled *An Act for allowing a Drawback of the Duty on Coals used in Fire or Steam Engines for raising Ores in the Counties of* Devon *and* Cornwall, the Drawback is extended to all Coals consumed in Fire or Steam Engines used for the Purpose of raising Ores or Dead Stuff or Rubbish out of Mines in the Counties of *Cornwall* and *Devon:* And whereas by an Act made in the Fifty-sixth Year of the Reign of His said late Majesty, intituled *An Act for allowing a Drawback of the Duty on Coals consumed in Lead Mines in* Cornwall, the Drawback granted by the Act of the Fifty-first Year of the King, to Lead Mines in the County of *Devon*, is extended to the County of *Cornwall:* And whereas it will be expedient to repeal the whole or such Parts of the said Acts as relate to Drawbacks on Coals used within the Counties of *Cornwall* and *Devon*, to consolidate some of the Provisions of the said Acts, and to extend others: 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 so much of the said Acts as relates to granting a Drawback of the Duties on Coals used and consumed in the working of Mines and smelting Minerals, in the Counties of *Cornwall* and *Devon*, shall be and the same are hereby repealed.

51 G. 3. c. 83.

53 G. 3. c. 18.

56 G. 3. c. 134.

So much of recited Acts as relates to a Drawback on Coals, repealed.

Drawback allowed of the Duty on Coals consumed in Fire or Steam Engines for drawing Water or Ores in the Mines of Cornwall or Devon.

II. And be it enacted, That from and after the passing of this Act, for all Coals that shall be consumed in Fire or Steam Engines, used for drawing Water, drawing Ores, Dead Stuff, or Rubbish, for stamping or pulverizing Ores, or for any other Purposes, in Mines of Copper, Tin, Lead, Zinc, Arsenic, or other Metal, within the Counties of *Cornwall* or *Devon*, and for all Coals used in roasting, calcining, smelting, or refining any Copper, Tin, Lead, Zinc, Arsenic, or other Metal, or any of their Ores, within the said Counties, and for which Duties have been first answered and paid, a Drawback shall be allowed and made of all such Duties, upon Proof by Oath made before

the Collector of the said Duties (which Oath he is hereby empowered and required to administer), that such Coals have been so used and applied, and the Amount of the Duties so drawn back shall be returned and paid by the Collector of the said Duties to the Persons making Proof as aforesaid.

Proof of the Payment of Duty, and that Coals were so consumed, shall be made on Oath.

III. And whereas it is expedient that, previously to the Drawback being repaid upon Coals used or consumed as aforesaid within the Counties of *Cornwall* and *Devon*, Proof should be made that the Duties upon the same have been actually paid, and that the said Coals were *bonâ fide* used or consumed, and that no Part of the same have been or shall be used or sold for domestic Purposes, or as Culm for burning Lime, or for any other Purpose not contemplated by Law; be it therefore enacted, That previously to any Drawback being paid upon Coals used or consumed as aforesaid in the Counties of *Cornwall* or *Devon*, Proof shall be made upon Oath, either by some one of the Proprietors or Adventurers in such Mine or Work, or by a managing Agent, before the Collector or Comptroller of the Customs (which Oath they are hereby respectively authorized and required to administer) of the Port where the Drawback shall be paid, that he verily believes that the Duties upon the said Coals have been actually paid, and that the said Coals were *bonâ fide* used and consumed in such a Manner as to entitle them to the Drawback under the Provisions of this Act.

Drawback of the Duty allowed on Coals used in draining of Coal Mines in Pembroke.

IV. And whereas it is expedient that a Drawback of the Duties on Coals should be allowed on all Coals used in Steam Engines employed in draining Coal Mines in the County of *Pembroke*; be it therefore enacted, That a Drawback of the whole of the Duties payable on Coals shall be paid and allowed for all Coals used in Steam Engines which shall be employed in draining Coal Mines in the County of *Pembroke*; and such Drawback shall be paid and allowed under the same Rules and Regulations as the Drawbacks herein-before mentioned are directed to be repaid and allowed.

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