

ANNO TERTIO

GEORGII IV. REGIS.

****

CAP. LXXXII.

An Act for reducing the Duties of Excise payable upon Salt in *England*, and repealing the Duties upon Salt (not being Foreign Salt), and reducing the Duties upon Foreign Salt payable in *Scotland*.

[26th *July* 1822.]

WHEREAS it is expedient to reduce and alter the several Duties of Excise payable in *Great Britain* on Salt and Rock Salt, for the Period herein-after mentioned, and finally to determine certain of the said Duties: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-three, Thirteen Shillings of the Fifteen Shillings chargeable and payable by Law for every Bushel of Salt or Rock Salt, that shall be made at any Salt Work, or raised or taken out of any Salt Mine or Salt Pit in *England;* and the whole of the Duties chargeable and payable by Law for and upon Salt or Rock Salt, made at any Salt Work, or raised or taken out of any Salt Mine or Salt Pit in *Scotland;* and Seven Shillings of the Nine Shillings chargeable and payable by Law for every Bushel of Salt or Rock Salt brought from *Scotland* into *England;* and One Shilling of the One Shilling and Sixpence chargeable and payable by Law for every Hundred Weight of salted Beef or Pork, or Bacon or other Flesh, brought from *Scotland* into *England;* and

Certain Duties on Salt reduced, and other Duties on Salt repealed.

Two Shillings of the Two Shillings and Sixpence chargeable and payable by Law for every Bushel of coarse and impure Rock Salt, delivered from any Rock Salt Pit or Mine, or Warehouse or Storehouse, for the Purpose of feeding or mixing with the Food of Sheep and Cattle, or steeping Seed, or preserving Hay, or being employed as Manure for Land; and Thirteen Shillings of the Fifteen Shillings chargeable and payable by Law for every Bushel of Salt or Rock Salt imported from *Ireland* into *Great Britain*; and Seventeen Shillings and Nine-pence of the Twenty Shillings chargeable and payable by Law for every Bushel of Salt, which shall be imported from beyond the Seas into *Great Britain*, and the several Bounties payable by Law on Beef or Pork salted in *Great Britain*, and exported to Foreign Parts; and the whole of the Duty chargeable and payable by Law for and upon Muriate of Potash, delivered by any Maker or Makers of Glass, for the Purpose of being used in the Manufacture of Alum, shall respectively cease and determine, and be no longer paid or payable, except as to any Arrear thereof, or the Recovery of any Penalty or Forfeiture incurred in respect thereof, on or before the said Fifth Day of *January* One thousand eight hundred and twenty-three.

Duties to be now payable.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-three, and until the Fifth Day of *January* One thousand eight hundred and twenty-five, there shall be raised, levied, collected, and paid in *England* unto His Majesty, His Heirs and Successors, the several Rates and Duties of Excise herein-after mentioned; (that is to say,)

For every Bushel of Salt or Rock Salt, that shall be made at any Salt Work, or raised or taken out of any Salt Mine, or Salt Pit in *England*, Two Shillings, being the Residue unrepealed of the aforesaid Duty of Fifteen Shillings payable on such Salt and Rock Salt.

For every Bushel of Salt or Rock Salt, which shall be brought or imported at any Time before the Fifth Day of *January* One thousand eight hundred and twenty-five, from *Ireland* into *Great Britain*, or from *Scotland* into *England*, Two Shillings, being the Residue unrepealed of the aforesaid respective Duties of Fifteen Shillings and Nine Shillings, payable on Salt and Rock Salt so respectively brought or imported.

For every Hundred Weight of salted Flesh, brought or imported at any Time before the Fifth Day of *January* One thousand eight hundred and twenty-five, from *Scotland* into *England*, Sixpence, being the Residue unrepealed of the aforesaid Duty of One Shilling and Sixpence, payable on such salted Flesh, to be paid when such salted Flesh is brought by Land into *England*, by the Person bringing the same, upon Entry thereof at the nearest Office of Excise in *England*; and if brought or imported by Sea, to be paid by the Importer before the Landing thereof.

For every Bushel of Foreign Salt, which shall be imported into *Great Britain*, at any Time before the Fifth Day of *January* One thousand eight hundred and twenty-five, Two Shillings and Three-pence, to be paid by the Importer before the Landing thereof, being the Residue unrepealed of the aforesaid Duty of Twenty Shillings, payable on such Salt; and for every Bushel of Foreign

Salt which shall be imported into *Great Britain* at any Time after the Fifth Day of *January* One thousand eight hundred and twenty-five, Three-pence, to be paid by the Importer before the Landing thereof.

For every Bushel of Rock Salt, delivered for any Purpose of Agriculture, Sixpence, being the Residue unrepealed of the aforesaid Duty of Two Shillings and Sixpence payable on such Rock Salt.

Duties to be paid in proportion to Quantity.

III. And be it further enacted, That until the Fifth Day of *January* One thousand eight hundred and twenty-five, in all Cases where any Duty is by this Act required to be paid on any specific Quantity of Goods, Wares, or Merchandize, the same shall be understood and deemed and taken to apply in the same Proportion, and after the same Rate, to any Quantity greater or less than such specific Quantity.

Salt Makers in Scotland to take out a Licence, paying for the same 20*s*.

IV. And be it further enacted, That all and every Maker and Makers of Salt in *Scotland*, shall, before he, she, or they shall begin to make or refine Salt in *Scotland*, take out an Excise Licence, authorizing him, her, or them to make or refine Salt in *Scotland*, and make Entry at the nearest Office of Excise, of the Premises used or intended to be used by him, her, or them for making or refining Salt in *Scotland*, which Licence shall be granted in Manner herein-after mentioned, that is to say; if any such Licence to authorize the Person or Persons to whom the same shall be granted to make or refine Salt in *Scotland*, shall be granted within the Limits of the City of *Edinburgh*, the same shall be granted under the Hands and Seals of Two or more of the Commissioners of Excise in *Scotland* for the Time being; or if any such Licence to authorize the Person or Persons to whom the same shall be granted, to make or refine Salt in *Scotland*, shall be granted out of the Limits of the City of *Edinburgh*, then the same shall be granted under the respective Hands and Seals of the Collectors and Supervisors of Excise in *Scotland*, within their respective Collections and Districts; and the said Commissioners of Excise, or any Two or more of them respectively, and the Persons respectively to be appointed by the said Commissioners of Excise, or the major Part of them, and also all such Collectors and Supervisors, are hereby respectively authorized and required to grant such Licences to the Persons who shall apply for the same, on the Person or Persons applying for the same first paying the Sum of Twenty Shillings for every such Licence which shall be granted previous to the Fifth Day of *January* One thousand eight hundred and twenty-three, to authorize the Person or Persons to whom the same shall be granted to make or refine Salt in *Scotland*.

Where the Money for Licences shall be paid.

V. And be it further enacted, That the Money directed by this Act to be paid for such Licence, shall be paid for such Licence to such Persons as are herein-after in that Behalf respectively mentioned, that is, such thereof as shall be paid for any Licence which shall be taken out within the Limits of the City of *Edinburgh*, shall be paid at the chief Office of Excise in *Edinburgh*; and such thereof as shall be paid for any Licence which shall be taken out in any Part of *Scotland*, not

not within the said Limits, shall be paid to the Collector of Excise in whose respective Collection such Licence shall be granted.

Licences to be renewed annually.

VI. And be it further enacted, That until the Fifth Day of *January* One thousand eight hundred and twenty-five, no Person or Persons shall begin to make or refine Salt in *Scotland*, after the Expiration of such his, her, or their Licence, unless such Person or Persons shall take out a fresh Licence for the like Purpose, in the Manner herein-before directed, Ten Days at the least before the Expiration of such former Licence, and so in like Manner renew every such Licence from Year to Year; and if any Person or Persons shall make or refine Salt in *Scotland*, without taking out a Licence authorizing him, her, or them so to do, or renewing the same as herein-before in that Behalf directed, or without making such Entry as aforesaid, the Person or Persons so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty for making or refining Salt without Licence, 200*l.*

Licence to be for One Year.

Licence only to extend to One House or Place.

VII. And be it further enacted, That every Licence to be granted under or by virtue of this Act, shall remain and continue in force for One Year next ensuing the granting thereof, and no longer; Provided always, that Persons in Partnership, and carrying on the Trade or Business of making or refining Salt in *Scotland* in One Work or Place only, shall not be obliged to take out more than One Licence in any One Year for so doing; and no One Licence which shall be granted by virtue of this Act, shall authorize or empower any Person or Persons to make or refine Salt in *Scotland* in any Work or Place except the Work and Place whereof Entry shall have been made by such Person or Persons for that Purpose, at the Office of Excise, in his, her, or their own Name or Names, at the Time of granting such Licence, and in respect whereof such Licence shall be granted.

Duties to be under Management of Commissioners of Excise.

VIII. And be it further enacted, That such of the Duties by this Act continued and imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of Excise in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of Excise in *Scotland* for the Time being.

Duties how to be levied.

IX. And be it further enacted, That the several Duties hereby continued and imposed shall be respectively paid, raised, levied, collected, recovered, and applied, in such and the like Manner, and in, or by any or either of the general or special Means, Ways, or Methods by which the former Duties of Excise respectively hereby repealed, or on Salt, Rock Salt, and salted Flesh respectively, have theretofore or ought by Law to have been paid, raised, levied, collected, recovered, and applied, except so far as the same are hereby expressly altered; and the said Persons, Goods, Wares, Merchandize, or Commodities, so by this Act respectively made liable to the Payment of, or chargeable with the said Duties hereby respectively continued and imposed, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, except as aforesaid, to which such Persons, Goods, Wares, Mer-

Merchandize, or Commodities, were generally or specially subject and liable, by any Act or Acts of Parliament in force at or immediately before the passing of this Act, respecting the Duties of Excise on Salt, Rock Salt, and salted Flesh respectively, or other Duties under the Management of the Commissioners of Excise, were or might be subject and liable; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, except as aforesaid, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force at or immediately before the passing of this Act, and for securing the Revenue of Excise on Salt, and other Duties under the Management of the said Commissioners of Excise; or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared, except as aforesaid, to extend to, and shall be respectively applied, practised, and put in Execution for and in respect of the said several Duties of Excise respectively hereby continued and imposed, in as full and ample Manner to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Regulations for securing the Revenue of Excise extended to this Act.

X. And be it further enacted, That from and after the said Fifth Day of *January* One thousand eight hundred and twenty-three, all the Laws and Regulations of Excise for levying, collecting, and securing the Payment of the Duties of Excise payable in *Scotland* on Salt and Rock Salt respectively, hereby repealed, and repugnant to the Provisions of this Act, shall be, and the same are, from and after the Day and Year aforesaid, hereby repealed, save and except as to the Recovery of any Arrear of such Duties, or of any Penalty or Forfeiture thereby imposed and before that Time incurred: Provided always, that all Laws of Excise relating to Foreign Salt imported into *Scotland*, and to Salt or Rock Salt imported from *Ireland* into *Scotland*, or Salt or Rock Salt brought from *England* into *Scotland* Duty free, or had or received by any Fishcurer, Glassmaker, Makers of Oxygenated Muriatic Acid, or Oxymuriate of Lime, in *Scotland*, and all Regulations, Provisions, and Restrictions touching or relating thereto, in force at or immediately before the passing of this Act, and all Bonds given to secure the due Application and Employment of such Salt and Rock Salt, or to account for the same respectively, shall remain and continue in full force, to all Intents and Purposes, as if this Act had never been passed; any thing herein contained to the contrary thereof notwithstanding: And provided, that nothing herein contained shall extend, or be deemed or taken or construed to extend, to repeal or alter any Laws relating to Barilla imported into *Great Britain*, or to Mineral Alkali called Soda made in *Great Britain*, or made in *Ireland* and imported from thence into *Great Britain*, or to any Salt or Rock Salt, or to any Makers or Refiners of Salt or Rock Salt, except so far as shall be expressly enacted by this Act; or to prevent, until the Fifth Day of *January* One thousand eight hundred and twenty-five, Salt and Rock Salt respectively from being delivered, removed, and exported to *Ireland* and elsewhere, and for the several and respective Purposes allowed by Law, Duty-free,

Laws of Excise for levying Duties on Salt in Scotland repealed.

Laws respecting Foreign Salt, and Salt brought from Ireland into Scotland, and Duty-free Salt brought from England into Scotland, &c. to remain in force.

Not to repeal the Laws relating to Barilla, Mineral Alkali, &c.

free, or without Payment of the respective Duty hereby continued and imposed, under the several and respective Regulations, Provisions, and Restrictions in force at or immediately before the passing of this Act.

Warehouses may be provided for depositing of Salt.

XI. And be it further enacted, That it shall and may be lawful for any Dealer or Dealers in Salt, on or after the Tenth Day of *October* One thousand eight hundred and twenty-two, and before the Fifth Day of *January* One thousand eight hundred and twenty-three, to provide at any Town, or in any Place in *England* or *Scotland* appointed or approved of by the Commissioners of Excise in *England* or *Scotland* respectively, such Warehouse or Warehouses as shall for that Purpose be approved of by such Commissioners, or by the Person or Persons appointed by them to examine or inspect the same, for the Deposit and Warehousing of Salt for Home Consumption; and that it shall and may be lawful for any Maker or Makers or Refiners of Salt in *Great Britain* to deliver from the Warehouse at his or her Salt Work, any such Quantity of Salt as the Commissioners of Excise shall grant and allow for that Purpose, to be removed to and lodged in any such Storehouse as aforesaid, upon the Sum of Two Shillings only of the Duty chargeable and payable by Law being first paid or secured to be paid for every Bushel thereof; and on Bond being given by the Owner or Proprietor of such Salt, or such Warehouse, with sufficient Sureties to be approved of by such Commissioners, or the Person appointed by them in that Behalf, for the due Removal of all such Salt, and for the Delivery and Deposit thereof in such Warehouse as aforesaid, and Payment of the Duty as hereinafter mentioned; and that every such Warehouse, being for that Purpose first duly entered by the Proprietor thereof for such Purpose as aforesaid at the next Office of Excise, and the Salt being so therein afterwards lodged and deposited as aforesaid, shall be kept and secured under the Lock or Locks of the Revenue of Excise, to be provided, with all other necessary Fastenings, by the respective Supervisor of Excise, at the Expence of such Proprietor, and also under the Lock or Locks of the Proprietor of such Warehouse; and that every Officer of Excise having Possession of the Key or Keys of the Revenue Lock or Locks on any such Warehouse, shall, on reasonable Notice to him given for that Purpose by the Proprietor of such Warehouse, making Entry thereof as aforesaid, attend and weigh into such Warehouse all such Salt; and on Notice, in like Manner, shall from Time to Time, before the said Fifth Day of *January* One thousand eight hundred and twenty-three, weigh out and deliver from such Warehouse all such Salt as shall be required and specified in any such Notice, for that Purpose given by such Proprietor to such Officer as aforesaid, upon Payment, or due Security for Payment, by such Proprietor to the proper Collector of Excise, of the Residue of the Duty chargeable and payable by Law for every Bushel of Salt so delivered and weighed out of such Warehouse, and shall grant a Certificate for the Removal thereof, as Salt Duty paid; and that on the said Fifth Day of *January* One thousand eight hundred and twenty-three, the proper Supervisor or Officers of Excise shall weigh the Salt remaining in every such Warehouse, and deliver the same to the Proprietor thereof, together

Salt may be removed thereto on 2*s.* per Bushel of the Duty being paid or secured.

Bond to be entered into for the due Removal and deposit in Warehouse.

Officer to attend the Receipt and Delivery of such Salt, on receiving Notice for that Purpose.

together with Locks, Keys, and other Fastenings of such Warehouse, upon such Proprietor paying or giving due Security for paying to the proper Collector the full Duties of Excise chargeable and payable by Law, before the said Fifth Day of *January* One thousand eight hundred and twenty-three, for every Bushel of Salt, and so in proportion for any less Quantity than a Bushel, that shall be deficient, after deducting from the Quantity lodged and deposited in such Warehouse the Quantity delivered out on Payment of Duty as aforesaid, and the Quantity so then remaining in Stock, and so weighed and taken Account of as aforesaid.

Penalty on obstructing Officers, 200*l.*

XII. And be it further enacted, That if any Person or Persons whatsoever shall molest, disturb, hinder, oppose, or impede any Officer or Officers of Excise in the due Execution of the Powers and Authorities by this Act granted, or either of them, every Person so offending shall forfeit and lose the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

XIII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, levied, recovered, or mitigated, as by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them who shall inform, discover, or sue for the same.

Commencement of Act.

XIV. And be it further enacted, That this Act shall commence and take Effect, as to all the Matters and Things therein contained, in respect whereof no special Commencement is hereby directed or provided, from and after the Fifth Day of *January* One thousand eight hundred and twenty-three.

Act may be altered.

XV. And be it further enacted, That this Act may be altered, varied, 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. 1822.