ANNO TERTIO

GEORGII IV. REGIS.

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C A P. XCIX.

An Act to continue, until the Fifth Day of *January* One thousand eight hundred and twenty-five, the Duties of Customs payable on *British* Salt imported into *Ireland;* to repeal the Duties on Foreign Salt imported into *Ireland;* and to grant other Duties in lieu thereof. [30th *July* 1822.]

WHEREAS by the several Acts passed in the Parliament of *Great Britain*, in the Thirty-ninth and Fortieth Years of 39 & 40 G. 3. c. 67.
the Reign of His late Majesty King *George* the Third,
and in the Parliament of *Ireland*, in the Fortieth Year of His said late 40 G. 3. (I.)
Majesty's Reign, for the Union of *Great Britain* and *Ireland*, it was among other Things enacted and provided, that for the Period of Twenty Years from the Union, Salt, on Importation into *Ireland* from *Great Britain*, should pay Duties not exceeding those which were then paid on Importation into *Ireland:* And whereas by an Act made in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, in the Forty-fifth Year of the Reign of His said late Majesty, 45 G. 3. c. 18.
for granting certain Rates and Duties, and allowing certain Drawbacks and Bounties upon Goods, Wares, and Merchandize imported into and exported from *Ireland*, it was amongst other Things enacted, that there should be raised, levied, collected, and paid, upon the Importation into *Ireland* from *Great Britain* of Salt, being of the Growth, Produce, or Manufacture of *Great Britain*, the several and respective Duties following; that is to say, for and upon every Bushel

of White Salt, weighing Fifty-six Pounds, the Sum of Two Shillings *Irish* Currency; and for and upon every Ton of Rock Salt, containing Forty Bushels, each Bushel weighing Sixty-five Pounds, the Sum of Three Pounds *Irish* Currency: And whereas by an Act made in the First Year of the Reign of His present Majesty, intituled *An Act to continue certain Duties on several Articles, the Manufacture of* Great Britain *or* Ireland *respectively, on their Importation into either Country from the other*, it was among other Things declared and enacted, that the Duties payable on the Importation of such Salt into *Ireland*, under or by virtue of any Act or Acts in force immediately before the passing of the said last recited Act, should be and continue payable until further Provision should be made by Parliament with respect to such Duties: And whereas it is expedient that the said Duties should continue in force: Be it therefore declared and 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 the said several Duties of Two Shillings *Irish* Currency for and upon every Bushel of White Salt, and of Three Pounds *Irish* Currency for and upon every Ton of Rock Salt, the Growth, Produce, or Manufacture of *Great Britain*, and imported into *Ireland*, granted and made payable by the said recited Act of the Forty-fifth Year of the Reign of His said late Majesty, and so continued as aforesaid by the said recited Act of the First Year of the Reign of His present Majesty, shall be and remain and continue in force and payable until the Fifth Day of *January* One thousand eight hundred and twenty-five.

1 G. 4. c. 45.

Duties continued till Jan. 5, 1825.

The Duty of 2*s.* per Bushel on the Importation of Salt, not the Produce of Great Britain, and the Drawback of 2*s.* per Bushel on the Exportation of such Salt from Ireland, granted by 54 G. 3. c. 129. repealed from Jan. 5, 1823.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-three, the Duty of Two Shillings *Irish* Currency *per* Bushel on the Importation of Salt not being the Growth, Produce, or Manufacture of *Great Britain* imported into *Ireland*, and the Drawback of Two Shillings *per* Bushel on the Exportation of such Salt from *Ireland*, granted and imposed and allowed and made payable by an Act made in the Fifty-fourth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act to grant to His Majesty Rates and Duties, and to allow Drawbacks and Bounties on certain Goods, Wares, and Merchandize imported into and exported from* Ireland, *in lieu of former Rates and Duties, Drawbacks and Bounties*, and by the Schedule marked (A.) to the said Act annexed, shall cease and determine, and be repealed, except only so far as relates to any Arrear of such Duty due on the said Fifth Day of *January* One thousand eight hundred and twenty-three.

New Duties on the Importation of Salt into Ireland after Jan. 5, 1823, (or then in Warehouse) 2*s.* per Bushel of Rock Salt weighing 65 lbs., and of

III. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-three, there shall be raised, levied, collected, and paid, unto His Majesty, His Heirs and Successors, upon the Importation into *Ireland* of any Salt not being the Growth, Produce, or Manufacture of *Great Britain*, which shall be imported into *Ireland* at any Time after the said Fifth Day of *January* One thousand eight hundred and twenty-three, until and upon the Fifth Day of *January* One thousand eight hundred and twenty-five, or which having been imported into *Ireland* at any Time before the said Fifth Day of *January* One thousand eight hundred

and twenty-three, shall have been warehoused without Payment of Duty, and which shall be taken out of such Warehouse for Consumption in *Ireland* at any Time after the said Fifth Day of *January* One thousand eight hundred and twenty-three, and before the Fifth Day of *January* One thousand eight hundred and twenty-five, a Duty of Two Shillings *Irish* Currency, and from and after the Fifth Day of *January* One thousand eight hundred and twenty-five, a Duty of Three-pence *Irish* Currency, and no more, on every Bushel of Rock Salt weighing Sixty-five Pounds Avoirdupois, and a like Duty of Two Shillings *Irish* Currency, until the Fifth Day of *January* One thousand eight hundred and twenty-five, and of Three-pence *Irish* Currency from and after the said Fifth Day of *January* One thousand eight hundred and twenty-five, on every Bushel of every other Kind or Species of Salt, not being Rock Salt, weighing Fifty-six Pounds Avoirdupois; and that such Duties shall be in lieu and full Satisfaction of all Duty payable in *Ireland* upon the Importation of such Salt, under or by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of the passing of this Act; and that the said Duty by this Act granted shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

all other Salt weighing 56lbs. until Jan. 5, 1825, and 3*d.* per Bushel afterwards.

IV. Provided always, and be it enacted, That any Foreign Salt, or any Salt of the Produce or Manufacture of *Great Britain*, liable to the Duties continued or granted and imposed by this Act, which may be imported into *Ireland* at any Time after the said Fifth Day of *January* One thousand eight hundred and twenty-three, may, before Payment of all or any Part of the Duty payable on the Importation thereof, be landed at such Ports and Places in *Ireland*, for the Purpose of being warehoused or secured in any Warehouse, Storehouse, or Cellar, and under such Conditions, Rules, Regulations, Restrictions, and Provisoes, as are provided, contained, or enacted in and by an Act made in the Forty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act more effectually to regulate the Collection of the Duties on Goods, Wares, and Merchandize imported or exported into or from* Ireland, *and the Payment of Bounties, Allowances, and Drawbacks thereon*, with respect to the importing and warehousing of any Foreign Salt, or Salt the Produce or Manufacture of *Great Britain*, in like Manner to all Intents and Purposes, as if all such Conditions, Rules, Regulations, Restrictions, and Provisoes had been repeated and re-enacted in this Act, except only so far as the same are altered by this Act, or by any other Act or Acts in force in *Ireland*.

Salt may be warehoused without Payment of Duty.

46 G. 3. c. 87.

V. And be it further enacted, That it shall and may be lawful for any Person or Persons, within Twelve Calendar Months after the Importation and landing and warehousing of any such Salt, to take any such Salt out of such Warehouse for Exportation, and to export the same from such Warehouse to Parts beyond the Seas, without Payment of any Duty thereon, upon entering into such Bond, and under such Rules, Regulations, and Provisions, as are contained in the said recited Act of the Forty-sixth Year of His late Majesty's Reign, with respect to the Exportation of Salt the Produce or Manufacture

Salt may be exported from Warehouse to Foreign Ports, Duty free.

facture of *Great Britain* and *Ireland*, and in an Act made in the Forty-seventh Year of His said late Majesty's Reign, intituled *An Act for the encouraging the Exportation of Salt from* Ireland, or in any other Act or Acts in force in *Ireland*.

47 G. 3. sess. 2. c. 58

Allowance on Export of Irish refined Salt made from British Rock Salt, 2*s.* per Bushel to Foreign Parts, and 1*s.* 6*d.* to Great Britain.

VI. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-three, upon the Exportation from *Ireland* of any Salt made and refined or manufactured in *Ireland* from *British* Rock Salt which shall have paid the Duties continued by this Act, there shall be allowed and paid to the Maker, Manufacturer, or Refiner of such Salt, by whom or from whose Manufactory such Salt shall be exported, for every Bushel of such refined Salt, weighing Fifty-six Pounds, the Sum of Two Shillings *Irish* Currency on all such refined Salt which shall be exported to any Place except to *Great Britain*, and the Sum of One Shilling and Sixpence *Irish* Currency, and no more, on all such refined Salt which shall be exported to *Great Britain*; and that the said Allowances shall be paid in like Manner, and under like Regulations, as any Drawbacks or Allowances in the Nature of Drawbacks are paid and allowed under or by virtue of any Act or Acts in force in *Ireland*; and that all Salt, on which any such Allowances shall be claimed, shall be exported subject to the Regulations and Provisions contained in the herein-before recited Act, made in the Forty-sixth Year of His late Majesty's Reign, or in any other Act or Acts in force in *Ireland*: Provided always, that the Amount of such Allowance on such refined Salt, the Manufacture of *Ireland*, exported to *Great Britain*, shall not in any Case exceed the Amount of the Duty actually paid by such Maker, Manufacturer, or Refiner of Salt, on the Rock Salt the Produce of *Great Britain* imported into *Ireland*, from which such refined Salt shall have been made, to be proved to the Satisfaction of the Commissioners of Inland Excise and Taxes in *Ireland*, in such Manner as the said Commissioners shall from Time to Time think proper to order and direct.

Such Allowance of 1*s.* 6*d.* to Great Britain not to exceed the Amount of the Duty paid.

On Exportation from Ireland of Foreign or Bay Salt, not having been warehoused, a Drawback of the Duty paid on Importation shall be allowed.

VII. And be it further enacted, That upon the Exportation from *Ireland*, except to *Great Britain*, of any Foreign or Bay Salt, which shall not have been warehoused in *Ireland*, there shall be paid and allowed a Drawback of all the Duties which shall have been paid on the Importation of the same, and that the said Drawbacks shall be paid and allowed in like Manner and under the like Regulations as other Drawbacks are paid and allowed under or by virtue of any Act or Acts in force in *Ireland*; and that all Salt on which such Drawback shall be claimed shall be exported subject to the Regulations and Provisions contained in the said recited Act of the Forty-sixth Year aforesaid, or in any other Act or Acts in force in *Ireland* relating to the Exportation of Salt from *Ireland*.

So much of 54 G. 3. c. 81. as relates to the Drawback on the Exportation (except to Great Bri-

VIII. And be it further enacted, That from and after the said Fifth Day of *January* One thousand eight hundred and twenty-three, so much and such Parts of the several Acts hereafter recited as is and are herein-after specified and set forth shall be repealed; that is to say, so much of an Act made in the Fifty-fourth Year of the Reign of His said late Majesty King *George* the Third, for continuing and amending

amending several Acts for granting certain Rates and Duties, and allowing certain Drawbacks and Bounties on Goods, Wares, and Merchandize imported into and exported from *Ireland*, whereby it is enacted, that upon the Exportation from *Ireland* to any Place except *Great Britain* of any Beef, Pork, Tongues, Hams, or Bacon, salted in *Ireland* with Salt which shall have paid the Duties imposed by the said Act, or with Salt the Growth, Produce, or Manufacture of *Great Britain*, there shall be paid and allowed to the Exporter of such Beef, Pork, Tongues, Hams, or Bacon, an Allowance or Bounty in the way of Drawback, for or in respect of the Duties charged on such Salt, after the Rate of One Shilling *Irish* Currency for each and every One hundred Pounds Weight thereof; and also, so much of an Act made in the Fifty-fifth Year of His said late Majesty's Reign, for granting Duties of Customs, and allowing Drawbacks and Bounties on certain Goods, Wares, and Merchandize imported into and exported from *Ireland*, whereby it is enacted, that upon the Exportation from *Ireland* to any Place except *Great Britain* of any Beef, Pork, Tongues, Hams, or Bacon, salted in *Ireland* with Salt the Growth, Produce, or Manufacture of *Ireland*, there shall be paid and allowed to the Exporter the like Allowance or Bounty, in the way of Drawback, for or in respect of the Duties charged on such Salt, as was by Law allowed and made payable on Beef, Pork, Tongues, Hams, and Bacon salted in *Ireland* with Salt the Growth, Produce, or Manufacture of *Great Britain*; and so much and such Parts of the said several recited Acts as is and are herein-before set forth, shall be and the same are hereby repealed accordingly, except only so far as may relate to any Arrears of any Bounty, Allowance, or Sum of Money payable on the said Fifth Day of *January* One thousand eight hundred and twenty-three under any of the said Provisions in the said recited Acts, or any of them.

tain) of Beef, &c. salted with British Salt, repealed;

and so much of 55 G.3. c.82. as relates to the Drawback on the Exportation (except to Great Britain), of Beef, &c. salted with Irish Salt, repealed.

IX. And be it further enacted, That the Duties by this Act made payable shall be raised, levied, collected, paid, and applied in the same Manner, and under such Powers and Authorities, Penalties and Forfeitures, and by such Ways and Methods, and under such Rules and Directions, as are appointed, directed, and expressed for the raising, collecting, levying, paying, applying, and managing of Duties payable on Goods, Wares, and Merchandize imported into and exported from *Ireland*, or for the levying and applying any Fines, Penalties, or Forfeitures in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, intituled *An Act for settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or in and by an Act made in the Forty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes, in* Ireland; or in and by any other Act or Acts in force in *Ireland* relating to the Revenue of Customs and Excise, or either of them, as fully and effectually, to all Intents and Purposes, as if the same Power and Authorities, Rules and Directions, Penalties and Forfeitures, were herein expressed and

Duties to be levied and paid as former Duties.

14 & 15 C. 2. (I.)

46 G.3. c.106.

enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said Act, passed in the Fourteenth and Fifteenth Years of the Reign of King *Charles* the Second, or in and by any other Act or Acts as aforesaid, is provided.

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