ANNO QUINTO

GEORGII IV. REGIS.

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C A P. LXV.

An Act to repeal the Duties and Laws in respect of Salt and Rock Salt. [17th *June* 1824.]

WHEREAS by an Act passed in the Third Year of the Reign of His present Majesty, intituled *An Act for reducing the* 3 G. 4. c. 82. *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; certain Duties of Excise are imposed and continued and made payable, until the Fifth of *January* One thousand eight hundred and twenty-five, upon Salt and Rock Salt in *England*, and upon Salt imported from *Ireland* or *Scotland*, and upon salted Flesh imported from *Scotland*, and upon Foreign Salt imported, and upon Rock Salt delivered for any Purpose of Agriculture: And whereas by another Act passed in the said Third Year of His present Majesty's Reign, intituled *An Act to continue,* 3 G. 4. c. 99. *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;* certain Duties on such Salt are imposed and continued until the said Fifth Day of *January* One thousand eight hundred and twenty-five: And whereas it is expedient that all Duties, Drawbacks, Bounties, and Allowances payable upon, or for or in respect of Salt and Rock Salt, and salted Flesh and Fish, (except as herein-after excepted and provided for), and Mineral Alkali, in any Part of the United Kingdom, and upon Licences for making Oxymuriatic Acid or Oxymuriate of Lime, and all Laws, Provisions, and Regulations relating thereto, in and throughout the United Kingdom of *Great Britain* and *Ireland*, should cease and

determine on the said Fifth Day of *January* One thousand eight hundred and twenty-five: 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 said Fifth Day of *January* One thousand eight hundred and twenty-five, the several Duties of Excise and Customs payable by Law for or upon Salt made at any Salt Work, or Rock Salt raised or taken out of any Salt Mine or Salt Pit in *England*; and all Duties of Excise or Customs on the Importation or Exportation of any Salt or Rock Salt into or from any Part of the United Kingdom of *Great Britain* and *Ireland*; and all Duties upon salted Flesh brought from *Scotland* into *England*; and all Duties upon Mineral Alkali, called Soda, made in *Great Britain*; and all Duties upon Licences for making Oxymuriatic Acid or Oxymuriate of Lime; and all Drawbacks, Bounties, and Allowances for or in respect of any Exportation, or Use, or Employment thereof, except as herein-after excepted or provided for, shall cease and determine, and be no longer paid or payable; save and except as to any Arrear of any such Duties or Drawbacks which shall be due and unpaid on the said Fifth Day of *January* One thousand eight hundred and twenty-five; and that all Provisions, Regulations, and Restrictions in any Act or Acts of Parliament in force immediately before the passing of this Act, relating to any such Duties, or such Licences, or such Drawbacks, Bounties, or Allowances respectively, or to any Salt or Rock Salt, or such Mineral Alkali as aforesaid, or Oxymuriatic Acid or Oxymuriate of Lime; or to any Person making, raising, importing, exporting, removing, receiving, selling, using, or applying any Salt or Rock Salt, or with relation to any salted Flesh or Fish or other Provisions, or to such Mineral Alkali or Oxymuriatic Acid or Oxymuriate of Lime respectively as aforesaid, or any Residuum thereof, or to any of them, from and after the said Fifth Day of *January* One thousand eight hundred and twenty-five, shall be and the same are hereby wholly repealed, and shall then cease and determine; save and except as to any Bond relating thereto, or any Account to be rendered, or any Act to be done under the said Acts or any of them, and according to the Provisions thereof, or any of them; and save and except as to the Recovery of any Penalty or Forfeiture in respect thereof, which shall have been incurred on or before the said Fifth Day of *January* One thousand eight hundred and twenty-five; and save and except as is herein-after particularly excepted and provided for.

From Jan. 5, 1825, Duties on Salt or Rock Salt, &c. to cease.

Not to affect any Act for the Encouragement of Fisheries.

II. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any Bounties or Allowances granted or to be granted, allowed, and made payable under any Act or Acts for the Encouragement and Improvement of the *British* and *Irish* Fisheries; any thing herein-before contained to the contrary in anywise notwithstanding.

Salt or Rock Salt warehoused, may be taken out, Duty free, after Jan. 5, 1825.

III. And be it further enacted, That it shall and may be lawful for any Person or Persons, in any Part of the United Kingdom of *Great Britain* and *Ireland*, who, at any Time before the said Fifth Day of *January* One thousand eight hundred and twenty-five, shall have warehoused

warehoused any Salt or Rock Salt without Payment of Duty, under any Act or Acts relating to the Duties or any of them on Salt or Rock Salt, to take such Salt or Rock Salt out of Warehouse, at any Time after the said Fifth Day of *January* One thousand eight hundred and twenty-five, without the Payment of any Duty whatever, under such Regulations as the Commissioners of His Majesty's Treasury, or any Three of them, may from Time to Time order, direct, and appoint; any thing in any Act or Acts to the contrary notwithstanding.

Drawback on Salt exported from Ireland after Jan. 5, 1825, and before October 10, 1825, allowed as under 3 G. 4. c. 99.

IV. Provided also, and be it enacted, That at any Time after the said Fifth Day of *January* One thousand eight hundred and twenty-five, and before the Tenth Day of *October* One thousand eight hundred and twenty-five, upon the Exportation from *Ireland* to any Place, except *Great Britain*, of any Salt made and refined or manufactured in *Ireland* from *British* Rock Salt, on which the Duties continued by the said recited Act of the Third Year of His present Majesty's Reign, for continuing and granting Duties on Salt in *Ireland*, shall have been paid, there shall be paid and allowed to the Maker, Manufacturer, or Refiner, by whom or from whose Manufactory such Salt shall be exported, the several Drawbacks allowed and made payable under the said recited Act; and that upon the Exportation from *Ireland* to any Place, except to *Great Britain*, of any Foreign Salt or Bay Salt, on which the Duties payable on the Importation thereof shall have been paid, and 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 upon the same, under such Rules and Regulations as are contained or referred to in the said recited Act, and in like Manner, to all Intents and Purposes, as if such Salt had been exported at any Time before the said Fifth Day of *January* One thousand eight hundred and twenty-five.

Warehouses may be provided, and Salt and Rock Salt deposited therein Duty free, at any Time between October 10, 1824, and Jan. 5, 1825.

V. And be it further enacted, That it shall and may be lawful for any Proprietor or Proprietors of, or any Dealer or Dealers in Salt in *England*, at any Time after the Tenth Day of *October* One thousand eight hundred and twenty-four, and before the Fifth Day of *January* One thousand eight hundred and twenty-five, to provide at any Town or in any Place in *England* appointed or approved of by the Commissioners of Excise, 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 or Rock Salt for Home Consumption; and that it shall and may be lawful for such Proprietor or Proprietors of, and Dealer or Dealers respectively in Salt or Rock Salt, to deliver from the Warehouse at his, her, or their Salt Works, Salt Mine, or Salt Pit, any such Quantity of Salt or Rock Salt as the Commissioners of Excise shall grant and allow for that Purpose, to be removed to and lodged in such Warehouse so to be provided as aforesaid, Duty free, and on Bond being given by the Owner or Proprietor of such Salt or Rock Salt, or of 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 Rock Salt, and for the Delivery and Deposit thereof in such Warehouse as aforesaid, and Payment of the Duty as herein-after mentioned; and that every

Warehouses to be entered at the next Excise Office.

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 or Rock 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 Rock 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-five, weigh out and deliver from such Warehouse all such Salt and Rock 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 Duty chargeable and payable by Law for every Bushel of Salt or Rock Salt so delivered and weighed out of such Warehouse, and shall grant a Certificate for the Removal thereof, as Salt or Rock Salt Duty paid; and that on or as soon as may be after the said Fifth Day of *January* One thousand eight hundred and twenty-five, the proper Supervisor, or Officers of Excise, shall weigh the Salt and Rock Salt remaining in every such Warehouse, and deliver the same to the Proprietor thereof, together with the 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-five, for every Bushel of Salt or Rock Salt, and so in proportion for any less Quantity than a Bushel, which 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.

On Notice Salt may be taken out of Warehouse before Jan. 5, 1825, on paying or giving Security for the Duty; after that Day the Salt remaining may be taken out Duty free.

Duty to be paid for any Deficiency.

Act may be altered this Session.

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

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