

37 Geo. III,
Cap. 15, and
37 Geo. III,
Cap. 110.

of Customs on Goods, Wares, and Merchandize imported into, exported from, or brought and carried Coastwise within *Great Britain*, and for other Purposes; and shall also be subject and liable to the further additional Duty of Five Pounds *per Centum* thereon, payable upon Goods, Wares, and Merchandize imported by virtue of another Act, passed in the Thirty-seventh Year of the Reign of His present Majesty, for granting to His Majesty additional Duties of Customs on Goods, Wares, and Merchandize imported into, exported from, or carried Coastwise in this Kingdom, and for other Purposes.

From July 5, 1800, the Duties payable on Tar imported, and the Drawbacks allowed on Exportation, except those payable and allowed under 38 Geo. III, Cap. 36, repealed,

X. And whereas it is expedient that the Duties payable on the Importation, and the Drawbacks allowed on the Exportation of Tar, should be repealed, except so much of the said Duties as are payable by virtue of the said Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, and that new Duties should be imposed, and Drawbacks allowed in lieu thereof; be it therefore enacted, That, from and after the Fifth Day of July One thousand eight hundred, the Duties now payable by Law on the Importation of Tar, except so much of the said Duties as are payable by virtue of the said recited Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, shall be, and the same are hereby repealed, and the Drawbacks now allowed by Law, on the Exportation of Tar, shall be, and the same are hereby repealed (save and except in all Cases relating to the recovering, paying, or allowing, any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture, relating thereto, which shall have been incurred at any Time before the passing of this Act).

and instead thereof the following shall be paid and allowed.

XI. And be it further enacted, That, from and after the Fifth Day of July One thousand eight hundred, in lieu and instead of the said Duties hereby repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, without any Discount whatever, upon the Importation of Tar, the following Duties of Customs, and so in Proportion for any greater or less Quantity; and on the Exportation of such Tar to foreign Parts there shall be allowed the following Drawbacks, and so in Proportion for any greater or less Quantity; that is to say,

	Duties.			Drawbacks.		
	£.	s.	d.	£.	s.	d.
Tar, not being the Product of any of the Dominions or Plantations of the Crown of <i>Great Britain</i> , <i>videlicet</i> , imported in a <i>British</i> -built Ship, the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one Gallons and a Half	-	-	0 9 4	0	8	4
Tar imported in a foreign Ship, the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one Gallons and a Half	-	-	0 10 0	0	8	4
Tar of the Product of any of the Dominions or Plantations of the Crown of <i>Great Britain</i> , the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one Gallons and a Half	-	-	0 8 3	0	7	3

The Duties on Tar shall be subject to the

XII. And be it further enacted, That the said Duties upon Tar shall be subject and liable to the additional Duty of Five Pounds *per Centum* thereon,