



Church Building Act 1822

1822 CHAPTER 72

XXVII To remove Doubts as to Allowance of Duties upon Materials for rebuilding or enlarging of Churches, &c.

And whereas Provision is made in the said recited Act of the Fifty-ninth Year aforesaid, for authorizing the remitting and allowing of Duties of Customs and Excise upon Materials used in the building of Churches or Chapels under the Provisions of the said recited Acts ; and Doubts may arise as to the allowing or remitting of such Duties in Cases of rebuilding, or enlarging or increasing the Accommodation of Churches and Chapels ; for Remedy and Prevention thereof, be it therefore further declared and enacted, That it shall be lawful for the Commissioners of Customs and Excise of *England, Ireland, and Scotland* respectively, with the Consent and under the Authority in Writing of the Lord High Treasurer of the United Kingdom of *Great Britain and Ireland*, or of any Three or more of the Commissioners of His Majesty's Treasury for the Time being respectively, to remit all or any Proportion of the Duties of Customs or Excise respectively, or to order the same to be drawn back or repaid, for, upon, or in respect of any Stone, Slate, Bricks, Timber, or other Materials, which shall have been or shall be *bonâ fide* procured for, and have been or shall be used in the rebuilding, or enlarging or increasing the Accommodation of any Churches or Chapels under the Provisions of the said recited Acts or this Act, or which have been built, or enlarged or increased with the Approbation of the Commissioners (and which Approbation may be at any Time certified under their Seal) ; and such Duties shall, in every such case, be remitted, drawn back, or repaid, as the Case may be, under such Rules, Regulations, and Restrictions, and in such Manner as shall be ordered and directed by the Lord High Treasurer, or any Three or more of the Commissioners of His Majesty's Treasury in that Behalf; any thing in any Act or Acts of Parliament to the contrary notwithstanding.