Anno tertio

Georgii III. Regis.

CAP. XXII.

An Act for the further Improvement of His Majesty's Revenue of Customs; and for the Encouragement of Officers making Seizures; and for the Prevention of the clandestine Running of Goods into any Part of His Majesty's Dominions.

WHEREAS by an Act passed in the Twelfth Year of the Reign of His late Majesty King George the First, intituled, An Act for the Improvement of His Majesty's Revenues of Customs, Excise, and Inland Duties, the Commissioners of those Revenues are respectively impowered and directed to cause all Tea, Coffee, Foreign Brandy, Rum, or other Foreign exciseable Liquors, which shall be seized by any Officers of the Customs or Excise, after Condemnation, to be publickly sold to the best Bidder, at such Places as the said Commissioners shall think proper; and to allow the Officers making such Seizures, for their Encouragement, One Third Part of the full Sum arising from the Publick Sale of all such Tea, Coffee, Foreign Brandy, Rum, or other exciseable Liquors, free from all Charges of Condemnation and Sale; and to cause the remaining Part of the Produce of such Sales, after paying the Reward to the Officer, and the Charges of Condemnation and Sale for such Seizures,

Preamble, reciting Clause in Act 12 Geo. I.

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Seizures, to be paid into the Receipt of his Majesty's Exchequer, in lieu of His Majesty's Moiety, as was then practised: And whereas by several subsequent Acts of Parliament, One Moiety of all Fines, Penalties, and Forfeitures, imposed by any Act relating to the Duties of Excise, or any other Duty under the Management of the Commissioners of that Revenue, is given to His Majesty, His Heirs, and Successors, and the other Moiety to him or them who shall discover, inform, or sue for the same; in pursuance of which Laws the Officers of Excise seizing any of the Commodities herein before enumerated, have been allowed a Moiety thereof; but the Provisions in those subsequent Laws, not extending to such Seizures when made by Officers of the Customs, they have hitherto been allowed only One Third of the Produce thereof, pursuant to the Directions of the before-recited Act of the Twelfth of George the First: And whereas the Power given by the said recited Act to the respective Commissioners of the Customs and Excise, to cause the Goods therein enumerated to be publickly sold, has been found very advantageous to the Revenue; and if the like Power was extended in general to all Sorts of Goods, it would prevent many Frauds, and illicit Combinations practised by Bidders in the Court of Exchequer, to the great Detriment of the Public Revenue and the fair Trader: And whereas, it is highly reasonable and just, as well as of public Utility, that the Officers of the Customs and Excise should have equal Encouragement to be vigilant in the Exertion of their Duty, to suppress the pernicious Practice of Smuggling; to which End, May it therefore please your Majesty, that it may be enacted; and be it 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 First Day of May, One thousand seven hundred and sixty three, it shall and may be lawful to and for the Commissioners of his Majesty's Customs, to cause all Ships, Vessels, and Boats, and all Goods of what Kind soever they may be (excepting only such Vessels, Boats, and Goods, as are by Law liable to be burnt) which shall be seized by any Officers of the Customs, for unlawful Importation, or for Non-payment of Duties, or for any other Cause of Forfeiture, and condemned according to Law, to be sold publickly to the best Bidder, at such Places as the said Commissioners shall think proper; and all and every Officer who shall seize such Goods, shall, for his and their Encouragement, be

Vessels or Goods seized by the Officers of the Customs, to be publickly sold, after Condemnation, to the best Bidder, at such Places as the Commissioners of the Customs shall think proper.

be allowed by the said Commissioners, One Moiety of the Net Produce arising by the Sale of such Seizure, after deducting the Charges of Condemnation and Sale from the Whole; and the said Commissioners shall cause the other Moiety thereof to be paid into the Receipt of His Majesty's Exchequer, in lieu of His Majesty's Share thereof (excepting in those Cases which are otherwise provided for by this Act) any Law, Custom, or Usage, to the contrary notwithstanding.

One Moiety of the Produce to go to the said Officers; and the other to be paid into the Exchequer.

Provided always, and it is hereby declared and enacted by the Authority aforesaid, That after deducting the Charges of Condemnation and Sale from the gross Produce of all wrought Silks, Bengals, and Stuffs, mixed with Silk or Herba of the Manufacture of Persia, China, or East India, and all Callicoes, painted, dyed, printed, or stained there, which shall be seized and condemned in pursuance of an Act passed in the Eleventh and Twelfth Years of the Reign of the late King William the Third, (intituled, An Act for the more effectual employing the Poor, by encouraging the Manufactures of this Kingdom) the said Commissioners of the Customs shall allow to the Officer or Officers who shall seize the same, Two Third Parts of such Net Produce, and cause the remaining Third Part thereof to be paid into the Receipt of His Majesty's Exchequer; and that for all Wool, and any other of the Species of Goods enumerated in an Act passed in the Twelfth Year of the Reign of His late Majesty King George the Second (intituled, An Act for taking off the Duties upon Woollen and Bay Yarn imported from *Ireland* to *England*, and for the more effectual preventing the Exportation of Wool from *Great Britain*, and of Wool, and Wool manufactured, from *Ireland* to Foreign Parts; after deducting the Charges of Condemnation and Sale, the Remainder of the Produce shall be paid to the Officer who shall seize the same, in such Manner as by the said Act is directed; and that for all Tobacco, Tobacco Stalks, and Snuff, which shall be burnt or destroyed in pursuance of an Act passed in the Twenty fourth Year of the Reign of His late Majesty King George the Second (intituled, An Act for the more effectual securing the Duties upon Tobacco) the Officer or Officers seizing the same, shall be paid, in the Manner directed by that Act, Three Pence for every Pound Weight of such Tobacco and Snuff, and One Penny for every Pound Weight of Tobacco Stalks; and that for such Tea as shall be burnt or otherwise destroyed by Order of the respective Commissioners of the Customs or Excise, pursuant to the Laws now in being, the Officers making the Seizure,

Officers to be allowed, after all Charges deducted, Two Third Parts of the Produce upon wrought Silks, Bengals, Stuffs mixed with Silk or Herba, of *Persian* or *East Indian* Manufacture, and Callicoes, seized and condemned in pursuance of Act 11, 12, *Will.* III.

the other Third to be paid into the Exchequer;

and upon Wool, and other Goods enumerated Act 12 *Geo.* the Produce after all Charges;

and upon Tobacco and Snuffs burnt, &c. pursuant to Act 24 *Geo.* II. 3*d. per lb.* and for Tobacco Stalks, 1*d. per lb.*

and for Tea

not exceeding 2s. 6d. per lb.

ure, shall be rewarded in such Manner as the said Commissioners shall think proper, such Reward not exceeding Two Shillings and Six Pence for each Pound Weight of such Tea, in lieu of all other Allowances; any thing in this or any other Act to the contrary notwithstanding.

Where the Produce of any Seizure shall not answer the Expences of Condemnation and Sale, or a Verdict be given for the Claimant, the Charges to be paid out of any Branch of the Revenue applicable to Incidents.

Provided also, and it is hereby further enacted by the Authority aforesaid, That if the Produce of any particular Seizure, sold in pursuance of this Act, shall not be sufficient to answer the Expences of Condemnation and Sale; or if upon the Trial of any Seizure, a Verdict shall be given for the Claimant, and the Ship or Goods shall not be condemned; in either of those Cases, it shall and may be lawful for the Commissioners of His Majesty's Customs, to order the Charges attending the seizing and prosecuting such Ship or Goods, to be paid out of any Branch of the Revenue of the Customs which is by Law applicable to the Payment of Incidents; any thing in this or any other Act of Parliament to the contrary notwithstanding.

The King to direct, by Order of Council, or Proclamation, how the Share of such Seizures as shall be made by Vessels in His Service, shall be divided amongst the Officers and Men.

And whereas for the more effectual Prevention of the infamous Practice of Smuggling, it may be necessary to employ several of the Ships and Vessels of War belonging to His Majesty, His Heirs, and Successors, on the Coasts of Great Britain and Ireland, and of the other Dominions and Colonies belonging to the Crown of Great Britain; therefore for the better Encouragement of all the Officers and Seamen employed in such Service to do their Duty therein; be it enacted by the Authority aforesaid, That it shall and may be lawful to and for His Majesty, His Heirs, and Successors, to direct and appoint the Moiety herein before mentioned, or any other Part of all and every the Seizure and Seizures that shall be made by such Officers or Seamen respectively, so employed as aforesaid, to be divided amongst all such Officers and Seamen of such Ship or Vessel of War, who shall make any such Seizure as aforesaid, in such Proportions, and in such Manner, as His Majesty, His Heirs, and Successors, shall think fit to order and direct, by any Order or Orders of Council, or by any Proclamation or Proclamations to be made or issued, from time to time, for that Purpose; and such Moiety, or other Part of the said Seizure or Seizures, shall be so paid and divided to and amongst all the Officers and Seamen of such Ship or Vessel of War accordingly.

And whereas the Laws already made to prevent the clandestine importing and landing of Foreign Brandy, Rum, Strong Waters, or other Spirits, Tea, Tobacco, Tobacco Stalks, and Snuff, in small Vessels, which hover

hover upon the Coasts of this Kingdom, have been found insufficient for that Purpose; be it further enacted by the Authority aforesaid, That from and after the First Day of June, One thousand seven hundred and sixty three, if any Foreign Brandy, Arrack, Rum, Strong Waters, or Spirits of any Kind whatsoever, shall be imported or brought into Great Britain, or into any Port, Harbour, Haven, or Creek, thereof, in any Ship, Vessel, or Boat, of the Burthen of Fifty Tons, or under (except only for the Use of the Seamen then belonging to and on Board such Ship, Vessel, or Boat, not exceeding Two Gallons for every such Seaman) every such Ship, Vessel, or Boat, with all her Tackle, Furniture, and Apparel, and also all such Brandy, Arrack, Rum, Strong Waters, or Spirits, or the Value thereof, shall be forfeited and lost; and where any Brandy, Arrack, Rum, Strong Waters, or other Spirits, or any Tea, Tobbacco, Tobacco Stalks or Stems stript from the Leaf, or Snuff, is or are liable to Forfeiture, by virtue of an Act made in the Ninth Year of the Reign of His late Majesty King George the Second, intituled, An Act for indemnifying Persons who have been guilty of Offences against the Laws made for securing the Revenue of Customs and Excise, and for enforcing those Laws for the future; and by another Act made in the Twenty fourth Year of the Reign of His said late Majesty King George the Second, intituled, An Act for the more effectual securing the Duties upon Tobacco; or either of them, for being found on Board any such Ship or Vessel at Anchor, or hovering within the Limits of any of the Ports of this Kingdom, or within Two Leagues of the Shore; as is particularly expressed in those Acts: It is hereby further enacted, That in every such Case the Ship or Vessel on Board of which such Goods shall be so found, with all her Tackle, Furniture, and Apparel, shall also be forfeited and lost, provided such Ship or Vessel doth not exceed the Burthen of Fifty Tons.

Where any Foreign Brandy, Arrack, Rum, or other Spirits, not being for the Ship's Use, shall be imported, &c. in any Vessel of 50 Tons, or under, the same, together with the Vessel and Furniture, shall be forfeited;

and in like Manner, where any Spirits, Tea, Tobacco, Tobacco Stalks, or Snuff, are liable to Forfeiture by Act 9 *Geo.* II.

or Act 24 *Geo.* II.

The Vessel on Board which the same shall be found, if under 50 Tons, shall be forfeited, with her Apparel;

And it is hereby further enacted by the Authority aforesaid, That every Ship or Vessel forfeited by this Act, shall be seized and prosecuted, and after Condemnation be burnt, destroyed, or used in His Majesty's Service by the Officers of the Customs or Excise, and the Tackle, Furniture, and Apparel, disposed of and divided, and the Tonnage, ascertained in the same Manner as is directed by the Laws now in Force, with respect to Vessels of Forty Tons or under forfeited for importing Foreign Brandy or other Spirits.

and the Vessels, &c. seized and condemned, are to be disposed of, as Vessels of 40 Tons or under forfeited for importing Foreign Brandy, &c.

And

No Writ of Delivery to be issued out of the Exchequer for any such Vessel, unless the Officer delay proceeding to Trial and Condemnation 3 Terms,

and Security be given in Double the Value, to return the Vessel upon Condemnation.

And it is also further enacted by the Authority aforesaid, That no Writ of Delivery shall be granted out of the Court of Exchequer, for any Ship, Vessel, or Boat, that is liable to be burnt, destroyed, or used in his Majesty's Service by virtue of this Act, or any other Act relating to the Customs or Excise, unless the Officer seizing the same shall delay proceeding to the Trial and Condemnation thereof for the Space of Three Terms; and in that Case, not without good Security being given in Double the appraised Value of such Ship, Vessel, or Boat, to return the same upon Condemnation, in order to be burnt, destroyed, or used in his Majesty's Service according to Law.

Clauses in Act 8 *Annæ*,

and 15 & 16 *Geo.* II.

And whereas by an Act passed in the Eighth Year of the Reign of her late Majesty Queen Anne, for granting to her Majesty new Duties of Excise, and upon several imported Commodities; and by another Act passed in the Fifteenth and Sixteenth Years of the Reign of his late Majesty King George the Second, for further regulating the Plantation Trade, and several other Purposes; it is amongst other Things enacted, That every Person, upon Entry of any Claim in the Court where any prohibited or uncustomed Goods, or any Ship, Vessel, or Boat, shall be prosecuted, shall be obliged to give Security, in the Penalty of Thirty Pounds, to answer and pay the Costs occasioned by such Claim; and in Default of giving such Security within the Time limited by the Course of that Court for entering such Claim, such Goods, Ships, Vessels, or Boats shall be recovered: And whereas many Persons have, from the Smallness of the Penalty, been induced to enter groundless Claims in fictitious Names, with a View to put the Officers of the Revenue to vexatious Trouble and Delay, as well as to deter them from prosecuting Seizures legally made, by putting them to an extraordinary Expence, oftentimes more than the Value of the Goods seized, which tends very much to the Prejudice of the publick Revenue, and to the Discouragement of the Officers thereof in the Execution of their Duty: To remedy therefore this Inconvenience for the future, be it enacted by the Authority aforesaid, That from and after the First Day of May, One thousand seven hundred and sixty three, every Person, upon Entry of any Claim in the Court where any Goods, Ships, Vessels, or Boats, shall be prosecuted, shall be obliged to give Security, in the Penalty of Sixty Pounds, to answer and pay the Costs occasioned by such Claim; and in Default of giving such Security within the Time limited by the Course of that Court for entering Claims, such Goods,

Claimant, upon entering his Claim, to give Security in 60 *l.* to pay Costs;

Ships, Veſſels, or Boats, ſhall be adjudged to be forfeited, and ſhall be condemned; any thing in the before recited Acts, or any other Act of Parliament, to the contrary notwithſtanding. and in Default thereof, the Goods and Veſſel to be condemned.

And whereas, by certain Clauſes in an Act made in the Fifth Year of the Reign of His late Majeſty King George the Firſt, intituled, An Act againſt clandeſtine Running of uncuſtomed Goods, and for the more effectual preventing of Frauds relating to the Cuſtoms; (which Clauſes have been continued by ſeveral ſubſequent Acts) it was declared and enacted, That where any Ship or Veſſel of the Burthen of Fifty Tons, or under, laden with cuſtomable or prohibited Goods, ſhould be found hovering on the Coaſts of this Kingdom within the Limits of any Port, and not proceeding on her Voyage for foreign Parts, or to ſome other Port of this Kingdom, Wind and Weather permitting, it ſhould and might be lawful to and for any Officer or Officers of His Majeſty's Cuſtoms, to go on Board every ſuch Ship or Veſſel, and to take an Account of the Lading, and to demand and take Security from the Maſter, or other Perſon having or taking the Charge or Command of ſuch Ship or Veſſel in that Voyage, by his own Bond by him to be entered into unto His Majeſty, His Heirs and Succeſſors, in ſuch Sum or Sums of Money as ſhould be Treble the Value of ſuch Foreign Goods then on Board, with Condition that ſuch Ship or Veſſel, as ſoon as Wind and Weather and the State and Condition of ſuch Ship or Veſſel permitted, ſhould and would proceed regularly on ſuch Voyage, and ſhould land ſuch Foreign Goods in and at ſome Foreign Port or Ports; and if ſuch Maſter, or other Perſon having or taking the Charge or Command of ſuch Ship or Veſſel, ſhould, upon ſuch Demand, refuſe to enter into ſuch Bond, or, having entered into ſuch Bond, ſhould not depart or proceed regularly on ſuch Voyage as ſoon as Wind and Weather and the State and Condition of ſuch Ship or Veſſel ſhould permit, unleſs otherwiſe ſuffered to make a longer Stay by the Collector, or other Principal Officer in his Abſence, of ſuch Port where ſuch Ship or Veſſel ſhould be, not exceeding Twenty Days, then, and in either of the ſaid Caſes, all the Foreign Goods ſo on Board ſuch Ship or Veſſel, ſhould and might, by any Officer or Officers of the Cuſtoms, by Direction of the Collector, or other Principal Officer as aforeſaid, be taken out of and from ſuch Ship or Veſſel, and forthwith brought on Shore and ſecured; and in caſe the ſaid Goods were cuſtomable, the Cuſtoms and other Duties ſhould be paid for the ſame: And as concerning Wool, or any prohibited Clauſes in Act 5 *Geo.* I.

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Goods, or other Goods liable to Forfeiture, which might be found on Board such Ships or Vessels at the Time of their unlading as aforesaid, the same were thereby declared to be subject to Forfeiture, and the Officers of the Customs should and might prosecute the same, as also the Ship or Vessel, in case she should be liable to Condemnation, as in the Manner therein after mentioned; and that after such Goods were so taken out of such Ship or Vessel, and brought on Shore and secured by such Officer or Officers, such Bonds so to be given as aforesaid, should be void and delivered up, without any Fee or Reward for taking or delivering up the same; and such Bond, not being otherwise discharged, should, on a proper Certificate, returned under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of Two known British Merchants upon the Place, that such Goods were there landed, or upon Proof by credible Persons, that such Goods were taken by Enemies, or perished in the Seas (the Examination and Proof thereof being left to the Judgement of the Commissioners of the Customs) should be vacated and discharged: And whereas the extending of the said Clauses to the rest of His Majesty's Dominions, may be a Means of preventing illicit Trade; be it therefore enacted by the Authority aforesaid, That from and after the First Day of July, One thousand seven hundred and sixty three, the said Clauses, and every Part of them, shall be extended to all Ships and Vessels of the Burthen of Fifty Tons, or under, which shall be found hovering on the Coasts of Ireland, or any other of His Majesty's Dominions or Territories belonging to the Crown of Great Britain; and shall be of equal Force in every Respect, in regard to all such Ships and Vessels found hovering on any of the Coasts aforesaid, as such Clauses now are, or shall be construed to be, in regard to any Ships or Vessels hovering on the Coasts of this Kingdom; and all Offences which shall be committed against the said Clauses, or any Part of them, on the Coasts of Ireland, shall be tried, and the Penalties and Forfeitures thereby incurred shall be prosecuted for and recovered, in any of His Majesty's Courts of Record in Dublin in the said Kingdom; and all Offences which shall be committed against the said Clauses, or any Part of them, on the Coasts of any other of His Majesty's Dominions or Territories (except this Kingdom) shall be tried, and the Penalties and Forfeitures thereby incurred shall be prosecuted for and recovered, in any Court of Admiralty, in the Dominion or Territory on the

The recited Clauses, respecting customable or prohibited Goods on Board Vessels of 50 Tons or under, found hovering on the Coast of Custom, extended to all such like Vessels found hovering on any of the Coasts of *Ireland*;

and the said Offences to be tried, and Penalties recovered, in any of the Four Courts in *Dublin*.

Offences in other Parts, to be prosecuted in the Court of Admiralty,

the Coaſt whereof ſuch Offence ſhall be committed (which Court of Admiralty is hereby authorized, impowered, and required to proceeed to, hear, and determine, the ſame) or in any Court of Record in ſuch Dominion or Territory, at the Election of the Informer or Proſecutor, according to the Courſe and Method uſed and practiſed there in Proſecutions for Offences againſt penal Laws relating to the Cuſtoms or Exciſe; and ſuch Penalties and Forfeitures ſo recovered there, ſhall be divided and applied in ſuch and the ſame Manner as Penalties and Forfeitures recovered in Great Britain for the like Offences are, or in purſuance of this Act may be, directed to be divided and applied.

or other Court of Record of the Place;

and the Forfeitures to be divided and applied as thoſe in *Great Britain*.

FINIS.