ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

****

C A P. LIV.

An Act to amend ſeveral Laws of Exciſe relating to Coachmakers, Auctioneers, Beer and Cyder exported, Certificates and Debentures, Stamps on Hides and Skins, Drawbacks on Wines and Sweets, and Ale and Beer Licences. [21ſt *June* 1798.]

WHEREAS by an Act, made in the Twenty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties upon Licences to be taken out by Coachmakers, and alſo certain Duties upon Carriages to be built for Sale*; it is enacted, That every Coachmaker ſhall, Once in Six Weeks, deliver a true Account in Writing of the Number and Kinds of ſuch Carriages as in the ſaid Act is mentioned, which he or ſhe ſhall have made, built, or conſtructed, and ſold, within Six Weeks, and of the Days on which each Carriage reſpectively was delivered or ſent out of his or her Shop or Warehouſe, in Manner as in the ſaid Act is directed: And whereas it is expedient to provide that every ſuch Account ſhould alſo contain the ſeveral Matters and Things herein-after mentioned: 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 in every ſuch Account in Writing delivered at the Chief Office of Exciſe in *London*, or at the Chief Office of Exciſe at *Edinburgh*, or to any

Preamble. 25 Geo. III, Cap. 49, recited.

In the Accounts directed by recited Act to be given

6 S

in by Coachmakers to the Excise Office, certain Particulars to be inserted, and sworn to.

any Collector or Supervisor of Excise, by any Coachmaker in pursuance of the said Act, such Coachmaker shall specify the particular Day on which each such Carriage was delivered or sent out of his or her Shop or Warehouse, and the Name and Place of Abode of the Person or Persons to or for whom each such Carriage was so delivered or sent; and such Coachmaker, or his or her Chief Workman or Manager, shall make Oath to the Truth of such Account according to the best of his Knowledge and Belief; which Oath shall be administered by such Person as by the said Act is directed to administer the former Oath by the said Act prescribed.

Penalty on Auctioneers not paying Duties on Sales in the legal Time, &c.

II. And be it further enacted, That every Auctioneer who shall neglect or refuse to make Payment within the Time limited by Law for the Payment thereof, of any Duty or Duties arising or charged, or chargeable for or by reason of any Sale or Sales by way of Auction, by him held, shall forfeit and lose for every such Offence double the Sum of the said Duty whereof the Payment shall be so neglected or refused; and in case within Fourteen Days next after any such Auctioneer shall have been convicted in the said last-mentioned Penalty, and Execution or Process shall have issued on such Conviction to levy the said Penalty, no Goods or Chattels, or not sufficient Goods or Chattels, belonging to such Auctioneer shall be found whereon to levy the Whole of the said Penalty in which he shall have been so convicted, and such Penalty or any Part thereof shall remain unpaid at the End of every such Fourteen Days, or if it shall appear that such Auctioneer hath acted contrary to the true Intent and Meaning of his Bond, then, and in each and every such Case, it shall and may be lawful to and for the said Commissioners of Excise to cause the Bond entered into to be put in Suit against such Auctioneer and his Sureties, unless the said Commissioners of Excise shall see sufficient Cause to forbear the same; and thereupon, in case of a Verdict or Judgement against such Auctioneer, his Licence shall thenceforth become void to all Intents and Purposes.

If Auctioneers make Over-payments of Duties, they may complain to the Commissioners of Excise, or Justices where the Sale was made, who may relieve them.

III. And whereas, by the Laws now in force, no Provision is made to relieve Auctioneers against any Over-payment made for or on Account of the Duty on Sales at Auction, save and except in the Case of Sales by Auction of Estates, Goods, or Chattels, rendered void by reason that the Person for whose Benefit the same were sold, had no Title to the same, or no Right to dispose thereof: And whereas it is expedient to grant Relief to every Auctioneer making any Over-payment for or on Account of the Duty arising on any Sale at Auction; be it therefore enacted, That if any Auctioneer shall make any Over-payment for or on Account of the Duty arising on any Sale at Auction, it shall and may be lawful to and for the Auctioneer making such Over-payment, within Twelve Months next after the Time of making such Over-payment, to lay his Complaint before the Commissioners of Excise, or Justices of the Peace, within whose Jurisdiction respectively such Sale was made; and the said Commissioners of Excise, or Justices of the Peace respectively, upon such Complaint to them made by or on the Behalf of such Auctioneer, shall, and are hereby required to hear and determine all such Complaints, and examine the Witnesses upon Oath, which shall be produced as well on the Behalf of the Party making such Complaint as on the Behalf of all and every other Party and Parties, which Oath they

have hereby Power to adminiſter; and thereupon, or by other due Proof, to relieve the Party ſo complaining of ſo much of ſuch Payment as ſhall be ſo made out before them to have been overpaid; any Thing in any Act or Acts of Parliament contained to the contrary in anywiſe notwithſtanding.

To obtain the Drawback on Beer exported, the following Oaths to be made;

IV. And whereas the Laws now in force relating to the Exportation of Beer, in order to obtain the Bounty or Drawback by Law allowed on the Exportation of ſuch Beer, are not ſufficient to anſwer the good Purpoſes thereby intended, and it is therefore expedient to make further Proviſion in that Behalf; be it therefore enacted, That, before any Perſon or Perſons ſhall receive any Bounty or Drawback for or in reſpect of Beer entered for Exportation, in order to obtain any ſuch Bounty or Drawback, the Brewer, or his, her, or their known Servant, or the Exporter, or his, her, or their known Servant, (as the Caſe may require), ſhall, on the Debenture make ſuch Oath (as the Caſe may require) before One or more of the Commiſſioners of Exciſe, or before the proper Collector or other Officer of Exciſe, (which Oath any One or more of the ſaid Commiſſioners, or ſuch Collector or other Officer, is hereby authorized and empowered to adminiſter), as is herein-after in that Behalf preſcribed; which reſpective Oaths ſhall be in the Words or to the Effect following:

'OATH for Beer exported by the Brewer.

'I *A. B.* do ſolemnly ſwear, That the above-mentioned Barrels of Strong Beer were put on Board the Ship or Veſſel above named, and exported therein as Merchandize to be ſpent beyond the Seas, and no Part thereof for the Ship's Uſe; and that the Exciſe Duty has been charged on the ſaid Beer as Strong.

'So help me GOD.'

'OATH for Beer exported by any other Perſon.

'I *A. B.* do ſwear, That, to the beſt of my Knowledge and Belief, the above-mentioned Barrels of Strong Beer were put on Board the Ship or Veſſel above-named, and exported therein as Merchandize to be ſpent beyond the Seas, and no Part thereof for the Ship's Uſe; and that, by the Officer's Certificate, it appears the ſaid Beer was brewed by of Common Brewer, and the Exciſe Duty charged on the ſame as Strong Beer.

'So help me GOD.'

and on Cyder, the following Oath.

V. And whereas the Laws now in force relating to the Exportation of Cyder, in order to obtain the Drawback by Law allowed on the Exportation of ſuch Cyder, are not ſufficient to anſwer the good Purpoſes thereby intended, and it is therefore expedient to make further Proviſion in that Behalf; be it therefore enacted, That before any Perſon or Perſons ſhall receive any Drawback for or in reſpect of Cyder entered for Exportation, in order to obtain any ſuch Drawback, the Exporter of ſuch Cyder, or his, her, or their Servant, ſhall on the Debenture make ſuch Oath before any One or more of the ſaid Commiſſioners of Exciſe, or before the Collector or other Officer of Exciſe, (which Oath any One or more of the ſaid Commiſſioners, or ſuch Collector or other Officer,

is

is hereby authorized and empowered to adminiſter), as is herein-after preſcribed; which Oath ſhall be in the Words, or to the Effect, following:

'OATH for Cyder exported.

'I *A. B.* do ſwear, That, to the beſt of my Knowledge and Belief, the above-mentioned Hogſheads of Cyder were put on Board the Ship or Veſſel above-named, and exported therein as Merchandize to be ſpent beyond the Seas, and no Part thereof for the Ship's Uſe; and that the Duties of Exciſe have been charged thereon, and have not been repaid.

'So help me GOD.'

500 *l.* Penalty for counterfeiting Certificates, or giving or receiving falſe Ones, &c.

VI. And be it further enacted, That if any Perſon or Perſons whatever ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Certificate authorized or required to be granted by any Officer or Officers of Exciſe, under or by virtue of any Act or Acts of Parliament in force immediately before the paſſing of this Act, and relating to any of the Duties of Exciſe, or if any Perſon or Perſons ſhall knowingly or willingly give any falſe or untrue Certificate as aforeſaid, or ſhall knowingly or willingly accept or receive any falſe or untrue Certificate as aforeſaid, or if any Perſon or Perſons ſhall fraudulently alter or eraſe any ſuch true Certificate after the ſame ſhall have been given or granted by the proper Officer or Officers of Exciſe, or if any Perſon or Perſons ſhall knowingly or willingly publiſh or make uſe of any ſuch Certificate ſo counterfeited, forged, falſe, untrue, altered, or eraſed, every Perſon or Perſons ſo offending ſhall for each and every ſuch Offence ſeverally forfeit the Sum of Five hundred Pounds.

Defendants to give ſufficient Bail for the Penalty.

VII. And be it further enacted, That upon every Action, Bill, Plaint, or Information, entered or filed in any of His Majeſty's Courts of Record at *Weſtminſter*, or Court of Exchequer in *Scotland*, for the ſaid Penalty of Five hundred Pounds, a *Capias* in the Firſt Proceſs ſhall or may iſſue, ſpecifying ſuch Penalty; and the Defendant or Defendants ſhall be obliged to give ſufficient Bail by natural-born Subjects, Perſons naturalized or Denizens, to the Perſon or Perſons to whom ſuch *Capias* ſhall be directed, to appear in the Court out of which ſuch *Capias* ſhall iſſue, at the Day of the Return of ſuch Writ, to anſwer ſuch Suit or Proſecution, and ſhall likewiſe, at the Time of ſuch Appearance, give ſufficient Bail or Security in the ſaid Court, to anſwer and pay ſuch Penalty or Penalties of Five hundred Pounds, in caſe he, ſhe, or they, ſhall be convicted thereof, or to yield his, her, or their Body or Bodies to Priſon.

Officers of Exciſe accepting counterfeited Certificates, or giving improper Credit in Exciſe Books, that undue Drawback may be obtained, guilty of Felony.

VIII. And be it further enacted, That if any Officer or Officers of Exciſe ſhall knowingly or colluſively accept or receive any counterfeited, forged, or untrue Certificate, as and for a lawful and true Certificate duly granted by any Officer or Officers of Exciſe, under and by virtue of any Act or Acts of Parliament in force immediately before the paſſing of this Act, and relating to any of the Duties of Exciſe, or ſhall, under Colour of any ſuch counterfeited, forged, or untrue Certificate, knowingly or colluſively give to any Maker or Manufacturer of, or Dealer in, any Goods, Wares, Merchandize, or Commodity, for or in reſpect whereof any

any Duty of Excise is by Law imposed, any undue or improper Credit in any Book or Books relating to the said Duties of Excise, for the Purpose of creating or keeping up an undue or fictitious Stock of any such Goods, Wares, Merchandize, or Commodity, with Intent that any such Maker, Manufacturer, or Dealer, shall or may obtain any undue Payment or Allowance by way of Drawback of any of the Duties of Excise, for or on Account of any such Goods, Wares, Merchandize, or Commodity, never in reality shipped and exported, then and in every such Case the Officer or Officers of Excise so offending, and being thereof duly convicted, shall be adjudged guilty of Felony, and shall, for such his or their Offence, be transported as a Felon or Felons for the Space of Seven Years, in such Manner as Felons are appointed to be transported by an Act made in the Twenty-fourth Year of His present Majesty's Reign, intituled, *An Act for the effectual Transportation of Felons and other Offenders, and to authorize the Removal of Prisoners in certain Cases; and for other Purposes therein mentioned.*

Persons counterfeiting Debentures, or making use of them, guilty of Felony without Benefit of Clergy.

IX. And be it further enacted, That if any Person or Persons shall, with Intent to defraud His Majesty, counterfeit or forge, or cause or procure to be counterfeited or forged, any Debenture in any Case in which a Debenture is by any Act or Acts of Parliament relating to the Duties of Excise required or directed to be given or granted, or shall knowingly or willingly utter, publish, or make use of any such counterfeited or forged Debenture, every Person so offending, and being thereof duly convicted, shall be adjudged guilty of Felony, and shall suffer Death as a Felon or Felons, and have Execution awarded against him, her, or them, as Persons attainted of Felony without Benefit of Clergy.

9 *Annæ*, Cap. 11;

X. And whereas by an Act made in the Ninth Year of the Reign of Her late Majesty Queen *Anne*, for laying certain Duties upon Hides and Skins tanned, tawed, or dressed, and on Vellum and Parchment, certain Duties were imposed for and upon Hides and Skins, tanned, tawed, or dressed in *Great Britain*, in Manner in the said Act mentioned, and Provision was by the said Act made for marking and stamping all the Hides and Skins, and Pieces of Hides and Skins, tanned, tawed, or dressed, and all the Vellum and Parchment made in *Great Britain* during the Continuance of that Act, for securing the Duties thereby imposed; and it was provided, that if any Person or Persons whatever should at any Time or Times thereafter counterfeit or forge any Stamp or Mark to resemble any Stamp or Mark which should be provided or made in pursuance of the said Act, or should counterfeit or resemble the Impression of the same upon any Hide or Skin, or Piece of any Hide or Skin, or any Vellum or Parchment, thereby to defraud Her said Majesty, Her Heirs and Successors, of any of the said Duties thereby granted, or should utter, vend, or sell, any Hide or Skin, or Piece of any Hide or Skin, Vellum or Parchment, with such counterfeit Mark or Impression thereupon, knowing such Mark or Impression to be counterfeited, then every such Person so offending, being thereof convicted in due Form of Law, should be adjudged a Felon, and should suffer Death as in Cases of Felony without Benefit of Clergy: And whereas by another Act made in the Tenth Year of the Reign of Her said late Majesty, certain additional Duties were imposed for and upon Hides and Skins tanned, tawed, or dressed in *Great Britain*, in Manner in the said Act mentioned;

10 *Annæ*, Cap. 26;

and it was by the ſaid Act amongſt other Things enacted, That the ſeveral and reſpective additional or new Rates and Duties by that Act impoſed upon all or any ſuch Hides and Skins, and Pieces of Hides and Skins, made Wares, Vellum, and Parchment, ſhould and might, from Time to Time, be aſcertained, raiſed, received, levied, recovered, and ſecured by ſuch Ways, Means, and Methods, and by the ſame or different Stamps and Marks, and under ſuch Pains of Death and other Penalties and Forfeitures, and with ſuch Powers of adjudging the ſaid Duties, and adjudging and mitigating the ſaid Penalties and Forfeitures, or any of them, and other Powers, and ſubject to proportional Allowances, Drawbacks, and Repayments, and to ſuch Rules and Directions, and in ſuch Methods, Manner, and Form as the reſpective Duties upon the like Hides and Skins, and Pieces of Hides and Skins, made Wares, Vellum, and Parchment, granted by the ſaid Act made in the Ninth Year of Her Majeſty's Reign, were by that Act, or any Law or Statute thereby referred unto, preſcribed, appointed, or enacted during the Continuance thereof, to be aſcertained, raiſed, received, levied, ſecured, or recovered, and that the Act laſt-mentioned, and all the Clauſes, Pains of Death, Penalties, Forfeitures, Powers, Authorities, Rules, Directions, Matters and Things therein contained, or thereby referred unto, for the raiſing, receiving, levying, recovering, ſecuring, paying, or accounting for the ſaid Duties thereby granted, or any Arrearages of the ſame, or any Way relating to the ſame Duties, Pains, Penalties, or Forfeitures by that Act chargeable, by force and virtue of that preſent Act, ſhould be continued, practiſed, and put in Execution for raiſing, receiving, levying, recovering, ſecuring, paying, and accounting for the Duties upon Hides and Skins, and Pieces of Hides and Skins, made Wares, Vellum, and Parchment, by that Act granted, and all Arrearages thereof, as fully and effectually, to all Intents and Purpoſes, as if they were particularly and at large repeated in the Body of that Act: And whereas by another Act, made in the Third Year of the Reign of His late Majeſty King *George* the Firſt, the ſaid Duties were made perpetual; and by another Act made in the Fifth Year of the Reign of His late Majeſty King *George* the Firſt, among other Things for the better ſecuring the Duties on Hides and Skins, Vellum and Parchment, reciting that, for preventing the counterfeiting of any Stamp or Stamps, Seal or Seals, which had been, or ſhould be appointed to be uſed to denote the charging of the Duties, or of the additional Duties, which by ſeveral Acts, the One made in the Ninth, and the other in the Tenth Years of the Reign of Her late Majeſty Queen *Anne*, were ſet and impoſed upon Hides and Skins, and Pieces of Hides and Skins, and upon Vellum and Parchment, tanned, tawed, dreſſed, or made, it was enacted, that the Commiſſioners which for the Time being were or ſhould be appointed for the Receipt, Government, and Management of the ſaid Duties, or additional Duties, ariſing in *England* or *Wales*, or Town of *Berwick upon Tweed*, or the major Part of them; and alſo, the Commiſſioners which for the Time being were or ſhould be appointed for the Receipt, Government, and Management of the ſaid Duties, or additional Duties, ariſing in that Part of *Great Britain* called *Scotland*, ſhould reſpectively have full Power and Authority, and thereby were reſpectively empowered and authorized, from Time to Time, when and ſo often as they reſpectively ſhould ſee Occaſion, to direct, cauſe, and procure, new Stamps or Seals to be made for the marking and ſtamping all ſuch Hides and Skins, and Pieces of

3 *Geo.* I, Cap. 7;

5 *Geo.* I, Cap. 2;

of Hides and Skins, and of Vellum and Parchment, as ſhould reſpectively be tanned, tawed, dreſſed, or made, either in *England*, or *Wales*, or Town of *Berwick upon Tweed*, or in that Part of *Great Britain* called *Scotland*, and to be made uſe of for the reſpective Purpoſes before mentioned, in the Lieu and Stead of ſuch other Stamps, Marks, or Seals, as before the reſpective Time and Times of providing and appointing ſuch new Ones, ſhould reſpectively have been uſed for the Purpoſes before mentioned, and that ſuch new Stamps and Seals ſo to be provided as aforeſaid, from the reſpective Time and Times when they reſpectively ſhould be ſo as aforeſaid ordered to be uſed for the reſpective Purpoſes aforeſaid, ſhould reſpectively be and were thereby declared to be the legal and authentick Stamps and Seals reſpectively to be made uſe of for the reſpective Purpoſes before mentioned; and that the counterfeiting or forging any Stamp or Seal to reſemble any Stamp or Seal which in purſuance of the ſaid Act ſhould be ſo as aforeſaid directed or ordered, or the counterfeiting or reſembling of the Impreſſion of any ſuch Stamp or Stamps, Seal or Seals, ſo directed or ordered as aforeſaid, or any Hide or Skin, or Piece of any Hide or Skin, or on any Vellum or Parchment, whereby to defraud His ſaid Majeſty, His Heirs or Succeſſors, of any of the Duties impoſed or charged by the ſaid Acts, or either of them, or the uttering, vending, or ſelling, any Hide or Skin, or any Piece of any Hide or Skin, or any Vellum or Parchment, with ſuch counterfeit Mark or Impreſſion thereupon, knowing ſuch Mark or Impreſſion to be counterfeited, ſhould render and make the Offender and Offenders therein ſubject and liable to the like Penalties, Forfeitures, and Pains of Death, as was and were mentioned and expreſſed in the ſaid Act made in the ſaid Ninth Year of the Reign of Her ſaid late Majeſty Queen *Anne*: And whereas by another Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, among other Things, for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, the ſaid Duties on Hides and Skins, tanned, tawed, or dreſſed, in *Great Britain*, are repealed, and in lieu thereof, other Duties of Exciſe impoſed for Hides and Skins, and Parts and Pieces of Hides and Skins, tanned, tawed, or dreſſed, in *Great Britain*, in Manner mentioned in the ſaid Act; and by another Act made in the Twenty-eighth Year of the Reign of His preſent Majeſty, among other Things, for repealing the Duties on Hides and Skins dreſſed in Oil in this Kingdom, and for granting other Duties in lieu thereof, the Exciſe Duties impoſed by the ſaid Act of the Twenty-ſeventh Year of the Reign of His preſent Majeſty for Hides and Skins, and Parts and Pieces of Hides and Skins, dreſſed in Oil in *Great Britain*, are repealed, and in lieu thereof other Duties of Exciſe impoſed, for ſuch Hides and Skins, and Parts and Pieces of Hides and Skins, dreſſed in Oil in *Great Britain*: And whereas by another Act, made in the Thirty-firſt Year of the Reign of His preſent Majeſty, among other Things, for repealing certain Duties of Exciſe upon tanned Goat Skins and Sheep Skins, and for granting other Duties in lieu thereof, the Duties of Exciſe by the ſaid Act of the Twenty-ſeventh Year of the Reign aforeſaid, impoſed for Goat Skins tanned with Shumack, or otherwiſe, in *Great Britain*, to reſemble *Spaniſh* Leather, and for Sheep Skins tanned for Roans, (being after the Nature of *Spaniſh* Leather), in *Great Britain*, are repealed, and in lieu thereof other Duties of Exciſe impoſed for Goat Skins tanned with Shumack, or otherwiſe, in *Great Britain*, to reſemble *Spaniſh* Leather, and for Sheep Skins tanned

27 *Geo.* III, Cap. 13;

28 *Geo.* III, Cap. 37;

and 31 *Geo.* III, Cap. 27, recited.

tanned for Roans, (being after the Nature of *Spaniſh* Leather), in *Great Britain*: And whereas Doubts have ariſen whether by the ſaid Acts of the Twenty-eighth and Thirty-firſt Years of the Reign of His preſent Majeſty, or by either of them, or by any other Act or Acts of Parliament now in force, the Pains of Death impoſed by the ſaid Acts of the Ninth and Tenth Years of the Reign of Her ſaid late Majeſty Queen *Anne*, and of the Fifth Year of the Reign of His late Majeſty King *George* the Firſt, or by any or either of them, remain in force againſt any Perſon who ſhall counterfeit or forge any Stamp or Mark to reſemble any Stamp or Mark provided, made, altered, or renewed, in purſuance of the ſaid Three laſt mentioned Acts, or any or either of them, for the ſtamping and marking any ſuch Hides and Skins tanned, tawed, or dreſſed, in *Great Britain*, or againſt any Perſon who ſhall counterfeit or reſemble the Impreſſion of the ſame upon any Hide or Skin, or Piece of any Hide or Skin, thereby to defraud His preſent Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties impoſed by the ſaid Acts of the Twenty-eighth and Thirty-firſt Years of the Reign of His preſent Majeſty, or either of them, or againſt any Perſon who ſhall utter, vend, or ſell, any Hide or Skin, or any Piece of any Hide or Skin, with ſuch counterfeit Mark or Impreſſion thereupon, knowing ſuch Mark or Impreſſion to be counterfeited: Now, to obviate and remove all ſuch Doubts,

The Pains of Death impoſed by 9 and 10 *Annæ*, and 5 *Geo.* I, to be in force againſt Perſons who ſhall counterfeit Stamps provided in purſuance of the Three laſt mentioned Acts, *&c.*

be it declared and enacted, and it is hereby declared and enacted, That the Pains of Death impoſed by the ſaid Acts of the Ninth and Tenth Years of the Reign of Her ſaid late Majeſty Queen *Anne*, and of the Fifth Year of the Reign of His late Majeſty King *George* the Firſt, or by any or either of them, do and ſhall remain in force againſt all and every Perſon or Perſons who, after the paſſing of this Act, ſhall counterfeit or forge any Stamp or Mark to reſemble any Stamp or Mark, provided, made, altered, or renewed in purſuance of the ſaid Three laſt-mentioned Acts, or any or either of them, for the ſtamping and marking any ſuch Hides and Skins, tanned, tawed, or dreſſed in *Great Britain*; and alſo againſt any Perſon or Perſons who, after the paſſing of this Act, ſhall counterfeit or reſemble the Impreſſion of any ſuch Stamp or Mark upon any Hide or Skin, or Piece of any Hide or Skin, thereby to defraud His preſent Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties impoſed by the ſaid Act of the Twenty-eighth Year of the Reign of His preſent Majeſty, or by the ſaid Act of the Thirty-firſt Year of the Reign of His preſent Majeſty, and alſo againſt any Perſon or Perſons, who after the paſſing of this Act, ſhall utter, vend, or ſell, any Hide or Skin, or any Piece of any Hide or Skin, with ſuch counterfeit Mark or Impreſſion thereupon, knowing ſuch Mark or Impreſſion to be counterfeited, and that all and every Perſon and Perſons whatſoever, who after the paſſing of this Act, ſhall counterfeit or forge any Stamp or Mark to reſemble any Stamp or Mark which hath already been or ſhall hereafter be provided, made, altered, or renewed in purſuance of the ſaid Acts of the Ninth and Tenth Years of the Reign of Her ſaid late Majeſty Queen *Anne*, and of the Fifth Year of the Reign of His ſaid late Majeſty King *George* the Firſt, or of any or either of the ſaid Acts, or any other Act or Acts of Parliament now in force, for the ſtamping and marking any ſuch Hides and Skins, tanned, tawed, or dreſſed, in *Great Britain*, or who, after the paſſing of this Act, ſhall counterfeit or reſemble the Impreſſion of any ſuch Stamp or Mark upon any Hide or Skin, or Piece of any Hide or Skin, thereby to defraud His preſent Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties

impoſed by the ſaid Act of the Twenty-eighth Year of the Reign of His preſent Majeſty, or by the ſaid Act of the Thirty-firſt Year of the Reign of His preſent Majeſty, or who, after the paſſing of this Act, ſhall utter, vend, or ſell, any Hide or Skin, or Piece of any Hide or Skin, with ſuch counterfeit Mark or Impreſſion thereupon, knowing ſuch Mark or Impreſſion to be counterfeited, then every ſuch Perſon ſo offending, being thereof convicted in due Form of Law, ſhall be adjudged a Felon, and ſhall ſuffer Death, as in Caſes of Felony, without Benefit of Clergy.

Act for granting additional Duties on Foreign Wines, *etc.* recited,

XI. And whereas, by an Act, paſſed in the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty additional Duties on Foreign Wines and* Britiſh *Sweets, and on Foreign Wines ſold by Auction*, it is, amongſt other Things, enacted, That, on the Exportation of any Foreign Wine, for or in reſpect whereof the Duties by the ſaid Act impoſed ſhall have been duly paid, there ſhall be allowed and paid, by the proper Officer or Officers of the Cuſtoms to the Exporter or Exporters, a Drawback of the ſaid Duties: And whereas great Inconvenience will ariſe by ſuch Mode of paying the Drawbacks, where the Officers of Exciſe have received the Duty; be it therefore enacted, That the Drawback allowed by the ſaid recited Act on the Exportation of Wine, ſhall be paid by the proper Officer or Officers of the Exciſe, in all Caſes where the Duty to be drawn back has been, or may hereafter be, received by the Officers of that Revenue; any Thing in the ſaid recited Act contained to the contrary thereof notwithſtanding.

and Drawbacks allowed by it, to be paid by the Officers of Exciſe, where they have received the Duty.

Drawbacks to be allowed, according to 26 *Geo.* III, Cap. 59.

XII. And be it further enacted, That all and every ſuch Drawbacks of the ſaid Duties of Exciſe ſhall be paid and allowed upon the ſame Terms and Conditions, and under and ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, contained, provided, ſettled, or eſtabliſhed, in and by an Act, made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing certain Duties now payable on Wines imported, and for granting new Duties in lieu thereof, to be collected under the Management of the Commiſſioners of Exciſe*; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſo far as the ſame can or may be ſo applied), ſhall be, and the ſame reſpectively are hereby directed to be uſed, applied, practiſed, and put in Execution, for the Purpoſe of obtaining the ſaid Drawbacks of the Duties of Exciſe, as fully and effectually, to all Intents and Purpoſes, as if the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, had been expreſsly repeated and re-enacted in this Act: Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to entitle any Perſon or Perſons whatever to any ſuch Drawback, unleſs it ſhall be proved, to the Satisfaction of the Commiſſioners of Exciſe, that the Duties of Exciſe to be drawn back have been actually paid, the Examination and Proof thereof being left to the Judgement of them the ſaid Commiſſioners, or to the major Part of them in *England* and *Scotland* reſpectively, for the Time being.

Drawback not to be allowed, unleſs Proof be made of Payment of Duty.

35 *Geo.* III, Cap. 113, recited.

XIII. And whereas, by an Act, made in the Thirty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for the more effectual Prevention of ſelling Ale and other Liquors, by Perſons not duly licenſed*;

it was enacted, That no Perſon ſhould ſell Ale or Beer, by Retail, in his, her, or their Houſe, in that Part of *Great Britain* called *England*, without being duly licenſed ſo to do, under a certain Penalty therein provided: And whereas it is expedient to exempt Perſons from the ſaid Penalty, for or in reſpect of any ſuch Sale of Beer or Ale, as is herein-after mentioned; be it therefore enacted by the Authority aforeſaid, That no Perſon ſhall be liable to the ſaid Penalty for or by reaſon of his or their ſelling or diſpoſing of Beer or Ale, in Caſks, containing not leſs than Five Gallons, or in Bottles, not leſs than Two Dozen reputed Quart Bottles, not to be drank in his, her, or their Houſe, Outhouſe, Yard, Garden, Orchard, or other Place; any Thing in the ſaid recited Act contained to the contrary in anywiſe notwithſtanding.

Penalty in recited Act not to extend to Beer or Ale ſold in Caſks containing not leſs than Five Gallons, or in Bottles not leſs than Two Dozen Quarts.

Perſons taking falſe Oaths to be liable to the Penalties for Perjury.

XIV. And be it further enacted by the Authority aforeſaid, That any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath in any of the Caſes in which an Oath is by this Act directed or required to be taken, ſhall (unleſs where otherwiſe expreſsly directed by this Act), be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Penalty for aſſaulting Officers of the Exciſe, *etc.*

XV. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever ſhall aſſault, reſiſt, oppoſe, moleſt, obſtruct, or hinder, any Officer or Officers of Exciſe, in the due Execution of this Act, or of any of the Powers or Authorities hereby given or granted to any ſuch Officer or Officers, or ſhall, by Force or Violence, reſcue, or cauſe to be reſcued, any Seizure made by ſuch Officer or Officers under or by virtue of this Act, or ſhall attempt or endeavour ſo to do, or after ſuch Seizure, or whilſt any ſuch Officer or Officers is or are attempting to make any Seizure under or by virtue of this Act, all and every Perſon or Perſons ſo offending, ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Recovery and Application of Penalties under this Act, or 25 *Geo* III, Cap. 49.

XVI. And be it further enacted by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures, impoſed by this Act, or by the ſaid Act made in the Twenty-fifth Year of His preſent Majeſty's Reign, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively, and that (except where otherwiſe expreſsly directed by this Act) One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1798.