ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

C A P. XCIV.

An Act to empower the Importers or Proprietors of Rum or Spirits of the *British* Sugar Plantations to land the same in *Ireland*, before Payment of the Duties of Excise charged thereon, and to lodge the same in Warehouses at their own Expence, until the Twenty-fifth Day of *March* One thousand eight hundred and eight. [2d *July* 1801.]

Preamble.

WHEREAS it is expedient that Rum or Spirits of the Growth or Manufacture of His Majesty's Plantations in *America* should be permitted to be landed in *Ireland*, before Payment of the Duty payable thereon, on the Importation of such Rum or Spirits into *Ireland*, in the same Manner and upon the like Terms as are practised with respect to such Rum imported into *Great Britain*; 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 passing of this Act, all Rum or Spirits of the Growth, Produce, or Manufacture of His Majesty's Sugar Plantations, which shall be imported into *Ireland*, may upon the Entry thereof, within Thirty Days after the Master or Purser of the Ship in which such Rum or Spirits shall be imported, hath or ought to have made Report upon Oath, of the Burthen, Content, and Loading such Ship, and before Payment of any Part of the Duty

Spirits of His Majesty's Sugar Plantations, imported into *Ireland*, may within a limited Period be landed and warehoused, on Bond being given to

pay the Duties when ſold, or within a Twelvemonth if not ſold.

Duty payable on the Importation thereof into *Ireland*, be landed from on board the Ship or Veſſel in which the ſame ſhall have been ſo imported, and ſhall be put into ſuch Warehouſe or Warehouſes as ſhall be for that Purpoſe provided (at the Charge of the reſpective Proprietors or Importers of ſuch Rum or Spirits), and ſhall be approved of by the Chief Commiſſioners of His Majeſty's Revenue of *Ireland* for the Time being, or any Three of them, upon ſuch Proprietors or Importers firſt giving (at his or their Charge and Expence) his or their Bond or other good and ſufficient Security, which the ſaid Commiſſioners or other proper Officers of the Revenue are hereby required to take for Payment of all Duties payable on the Importation of ſuch Rum or Spirits into *Ireland*, as ſoon as the ſame ſhall be ſold, in caſe the ſame be ſold within Twelve Months from and after the Time the ſame ſhall be landed and put into Warehouſes as aforeſaid; and in caſe the ſame ſhall not be ſold within ſuch Twelve Months, then to pay the ſame at the End of ſuch Twelve Months; ſuch Duty to be computed according to the Gauge of ſuch Rum or Spirits, to be taken at the Time the ſame ſhall be ſo landed and lodged in Warehouſes as aforeſaid.

Warehouſed Spirits not to be taken out, except as herein-after mentioned.

II. And be it enacted, That ſuch Rum or Spirits as ſhall be ſo brought into ſuch Warehouſe or Warehouſes ſhall not be taken or carried out thence on any Account whatſoever, other than as herein-after mentioned.

Spirits landed before Entry, and the Duties are ſecured, or without Warrant or the Preſence of the proper Officer, ſhall be forfeited.

III. And be it enacted, That in caſe any ſuch Rum or Spirits ſhall be landed or put on Shore out of any Ship or Veſſel before due Entry be made thereof at the Cuſtom Houſe at the Port or Place where the ſame ſhall be imported, and the Duties chargeable on the Importation thereof ſecured, or without a Warrant for the landing thereof, firſt ſigned by the proper Officer of the Port, or without the Preſence of the proper Officer of the Port; then all ſuch Rum or Spirits as ſhall be ſo landed or taken out of any Ship or Veſſel contrary to the true Meaning hereof, ſhall be forfeited, and may be ſeized by any Officer of His Majeſty's Revenue, or the Importer or Proprietor thereof ſhall forfeit the Value of the ſame.

Before any Spirits are warehouſed the Quantity and Name of the Proprietor ſhall be marked on the Caſk.

The Storekeeper ſhall tranſmit a written Account upon Oath, every Six Months, to the Commiſſioners of the Revenue, of the Spirits brought in and carried out, &c.; and if it ſhall appear to them that any have been improperly delivered out,

IV. And be it enacted, That before ſuch Rum or Spirits ſhall be lodged in any Warehouſe, a Mark ſhall be ſet on every Caſk or Veſſel containing the ſame, mentioning the particular Quantity of ſuch Rum or Spirits contained therein, according to the Gauge thereof, to be then taken, with the Names of the reſpective Proprietors or Importers thereof; and the Storekeeper of every ſuch Warehouſe ſhall keep a Book, wherein he ſhall fairly enter in Writing, an exact, particular, and true Account of all ſuch Rum or Spirits as ſhall from Time to Time be brought into and carried out of ſuch Warehouſe, and the Days and Times when the ſame were brought in and carried out, and the Name or Names of the Perſon or Perſons to whom or for whoſe Uſe the ſame was delivered out, and ſhall, at the End of every Six Months, or oftener if required, tranſmit in Writing, an Account thereof upon Oath to the Chief Commiſſioners of His Majeſty's Revenue in *Ireland*, together with an exact Account of how much is then remaining in each Warehouſe under his Care; and the ſaid Commiſſioners are hereby required and enjoined, within One Month after any ſuch Account ſhall be tranſmitted to them, to inſpect and examine the ſame; and if upon ſuch Examination it ſhall appear that

any of ſuch Rum or Spirits were delivered out of any ſuch Warehouſe, otherwiſe than as herein is mentioned, or before Payment of the Duties payable on the Importation thereof, for ſo much of ſuch Rum or Spirits as ſhall have been ſo delivered out, then the Storekeeper of ſuch Warehouſe, and every Officer having Charge of ſuch Warehouſe offending therein, ſhall not only be diſabled to hold and enjoy any publick Office or Employment, but ſhall alſo forfeit for every ſuch Offence the Sum of One hundred Pounds, to be ſued for, levied, and recovered, or mitigated by ſuch Ways, Means, and Methods as any Fine, Penalty, or Forfeiture is or may be recovered or mitigated by any Law or Laws made in *Ireland*, relating to His Majeſty's Revenues of Exciſe, or by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record in *Dublin*.

the Storekeeper ſhall be diſabled to hold any publick Office, and ſhall forfeit 100*l*.

V. And be it enacted, That no ſuch Rum or Spirits ſo lodged in any Warehouſe as aforeſaid, ſhall be delivered out of the ſame, except for Exportation in the Manner herein-after mentioned, unleſs upon Payment of the Duties payable on the Importation thereof; and that, upon the Proprietor or Importer, or other Perſon authorized in that Behalf, producing to the Storekeeper of ſuch Warehouſe a Warrant or Certificate, ſigned by the Collector or other proper Officer appointed to receive the Duties payable thereon, certifying that he has received all the Duties to which all the Rum or Spirits ſo deſired to be delivered out of ſuch Warehouſe was liable and ſubject to pay, ſuch Storekeeper and Officers attending ſuch Warehouſe ſhall deliver out of the ſame the Quantity of Rum or Spirits, the Duties on which ſhall be expreſſed in ſuch Warrant or Certificate to have been paid, and thereupon a Permit or Certificate to accompany ſuch Rum or Spirits ſhall be granted by the proper Officer for the Protection thereof: Provided always, That no Importer, Proprietor, or Buyer of ſuch Rum or Spirits, or Perſon appointed by him, ſhall receive out of any ſuch Warehouſe any leſs Quantity of Rum or Spirits at One Time than One Puncheon, Hogſhead, or other Caſk, containing not leſs than Fifty Gallons.

No Spirits to be delivered out of Warehouſes, except for Exportation, without Payment of the Duties.

Upon Production of a Certificate of the Payment of the Duties, Spirits ſhall be delivered, and a Permit granted.

No Spirits in leſs Quantity than 50 Gallons to be received out of Warehouſes.

VI. And be it enacted, That it ſhall be lawful for the Proprietor or Importer of any Rum or Spirits ſo to be lodged in any Warehouſe as aforeſaid, to affix One Lock to every ſuch Warehouſe, the Key of which ſhall remain in the Cuſtody of ſuch Proprietor or Importer; and for the Storekeeper and other Officers having Charge of ſuch Warehouſe, to affix One other Lock upon every ſuch Warehouſe, the Key whereof ſhall remain in the Cuſtody of ſuch Storekeeper or Officer; and the Proprietor or Importer of ſuch Rum or Spirits may, in the Preſence of ſuch Storekeeper or Officer who are hereby required to attend at all reaſonable Times for that Purpoſe, view, examine, ſhew, and receive out of ſuch Warehouſe, ſuch Rum or Spirits, or any Part thereof, not leſs than the Quantity herein-before for that Purpoſe mentioned, upon Payment of the Duty payable upon the Importation thereof, and upon producing ſuch Certificate or Receipt for the Payment thereof as herein-before mentioned.

Warehouſes may be ſecured under the Joint Locks of the Proprietor of the Spirits, and the Storekeeper, and may be viſited by the Proprietor at reaſonable Times.

VII. And be it enacted, That if any Proprietor or Importer of any Rum which ſhall have been put into any Warehouſe purſuant to this Act, ſhall, by any Means whatever, open any ſuch Warehouſe, except in the Preſence of the Storekeeper of ſuch Warehouſe, or other Officer having Charge

If any ſuch Proprietor ſhall open a Warehouſe, except in the Preſence of the proper

Officer, he shall forfeit 500*l.*

Charge of the same, and whose Business it is to attend with the Key of such Warehouse, and to open the same; then every such Proprietor or Importer shall forfeit for every such Offence the Sum of Five hundred Pounds.

Warehoused Spirits to be subject to the same Duties, &c. as shall be appointed by any Act, except as in this Act mentioned.

VIII. Provided always, and be it enacted, That all such Rum or Spirits as shall be so lodged in any Warehouse shall be subject and liable to the same Duties, to be applied to the same Uses and Purposes, and to be managed and collected by the same Persons and in the same Manner, subject and liable to the same Rules, Entries, Restrictions, Regulations, Limitations, Penalties, and Forfeitures, as in and by any Act or Acts of Parliament, are or shall be for that Purpose particularly described, appointed, limited, and enacted, save and except in the particular Instances in this Act mentioned and provided for, and to be applied to the same.

Before any such Spirits shall be delivered out for Exportation, Bond shall be given to export them to the Port specified therein.

IX. And be it enacted, That before any Rum or Spirits of the Growth or Manufacture of the *British* Sugar Plantations in *America* shall be delivered out of any Warehouse for Exportation, the Person or Persons intending to export the same, shall, with sufficient Sureties, give Bond to His Majesty in Double the Value of the Goods, and of the Import Duty payable thereon, that such Rum or Spirits shall, (the Danger of the Seas or Enemies excepted) be exported as Merchandize to, and landed in such Port out of *Ireland* as shall be specified in such Bond, and shall not be landed in any other Place, nor relanded in *Ireland*.

Upon Production of a Certificate, that Bond, &c. hath been given, for much Spirits as shall be mentioned therein, shall be delivered, with a Certificate of certain Particulars, which shall be produced to the Officer attending the shipping of the Spirits for Exportation, &c.

X. And be it enacted, That the Exporter of such Rum or Spirits, or some Person on his Behalf producing to the Storekeeper of the Warehouse, and to the Officer attending the same, a Certificate from the proper Officer, that such Bond and Security hath been given, the Storekeeper of such Warehouse and Officer attending the same shall deliver so much Rum or Spirits as shall be mentioned in such Certificate, to be exported, and shall give to the Exporter a Certificate signed by them, specifying the Quantity so delivered, the Contents and Mark of each Cask, the Quantity contained therein on the landing, the Names of the Proprietors or Importers, and also certifying that the same are delivered out for Exportation, and the Time when and to whom such Delivery was made; which Certificate shall be produced to the Officer attending the shipping of such Rum or Spirits; and the Storekeeper of the Warehouse and Officer attending the same shall make such Entries of the Delivery of such Rum or Spirits as they are herein required to make with respect to the Rum or Spirits delivered upon Payment of the Duties, and shall not be subject to any Penalty for making such Delivery; and the Quantity of Rum or Spirits delivered out of any Warehouse for Exportation shall be computed according to the Gauge taken at the Time of landing on the Importation thereof: Provided always, That no Rum or Spirits shall be delivered out of any such Warehouse, either for Consumption or Exportation, unless all legal Charges attending the warehousing thereof shall have been paid.

No warehoused Spirits to be delivered unless all legal Charges have been paid.

Bonds shall be delivered back upon Production of a Certificate of Spirits being shipt, &c.

XI. And be it enacted, That upon producing to the Commissioners of His Majesty's Revenue in *Ireland*, or their Officer having the Custody of the Bonds given in pursuance of this Act for securing the Payment of the Duty payable on the Importation of such Rum or Spirits, a Certificate under

under the Hand of the proper Officer of the Port where ſuch Rum or Spirits ſhall have been ſhipped for Exportation, of the Quantities ſo ſhipped, and that the ſame were ſhipped in the Preſence of ſuch Officer, and that the ſame were accompanied with ſuch Certificate of the Delivery from ſuch Warehouſe as aforeſaid; and alſo upon Delivery of ſuch laſt mentioned Certificate, ſuch Commiſſioners, or the Officer having the Cuſtody of ſuch Bonds, in caſe the whole Quantity of Rum mentioned therein be certified to have been delivered and ſhipped, ſhall deliver ſuch Bonds to the Perſon producing ſuch Certificate; or in caſe only a Part of the Rum mentioned in ſuch Bond be certified to be delivered and ſhipped, the ſaid Commiſſioner or Officer ſhall endorſe on ſuch Bonds the Quantity ſo delivered and ſhipped; and if at any future Time before the Expiration of the Term ſtipulated in ſuch Bonds for the Payment of ſuch Duties, the remaining Part of the Rum mentioned therein ſhall be certified to have been delivered and ſhipped as Merchandize for Exportation, then ſuch Bond ſhall be delivered to the Perſon producing ſuch Certificates, and the Proprietors or Importers ſhall be diſcharged from the Payment of all Duties on the Importation of ſuch Rum or Spirits.

No Drawback ſhall be allowed, or Bonds delivered, or Payment of Duties diſcharged, for Spirits exported in Caſks of leſs than 50 Gallons, *etc.*

XII. And be it enacted, That no Drawback on any Rum or Spirits ſhall be allowed, nor ſhall the Bonds for ſecuring the Duties payable on the Importation thereof be delivered, or ſuch Indorſement as aforeſaid made thereon, or the Proprietor or Importer be diſcharged from the Payment of ſuch Duties, for any Rum or Spirits exported in any Caſk containing leſs than Fifty Gallons, or ſhipped on board any Veſſel of leſs Burthen than Seventy Tons, or which ſhall be exported from any Port not being the Port of Importation.

If Spirits delivered for Exportation ſhall before ſhipping be concealed, or not ſhipped in a limited Time, or any Part taken out, or the Quality changed, they ſhall be forfeited, *etc.*

XIII. And be it enacted, That if any Rum or Spirits delivered from any Warehouſe for Exportation, ſhall, before the ſhipping, be lodged in any Place ſo as to be concealed from publick View, or ſhall not be ſhipped within Twelve Hours after the Delivery, or if any Caſk or Package ſhall be wilfully opened, or any Part of ſuch Rum or Spirits be taken thereout, or if the Quality of ſuch Rum or Spirits ſhall be changed; in every ſuch Caſe, all ſuch Rum or Spirits, and the Caſks containing the ſame, ſhall be forfeited, and may be ſeized by any Officer of the Revenue in *Ireland*; and the Perſon or Perſons who gave Bond for the Exportation, ſhall, upon Proof of ſuch Offence, be ſubject to the Penalty of ſuch Bond, and the ſame ſhall be put in Suit, unleſs the Commiſſioners of His Majeſty's Revenue find cauſe to forbear the ſame.

No Bond ſhall be diſcharged till Certificate of landing the Spirits be produced, *etc.*

XIV. And be it enacted, That no Bond to be given by virtue of this Act, for the Exportation of any Rum or Spirits as Merchandize, ſhall be diſcharged, until ſuch Certificates be produced of the landing of ſuch Rum or Spirits at the Port mentioned in ſuch Bond, and ſuch Proof on Oath made, as is required by any Act or Acts of Parliament in *Ireland* in reſpect to Allowance of any Drawback for any Merchandize exported; and the Condition of all the Bonds taken by virtue of this Act ſhall be to produce ſuch Certificates within ſuch Times reſpectively, as are limited by any ſuch Act or Acts for producing the Certificates therein required; and all Perſons authorized by any ſuch laſt-mentioned Act or Acts to adminiſter Oaths, are hereby authorized to adminiſter the like Oaths in purſuance of this Act; and in Caſe no ſuch Certificate ſhall be produced, or

Condition of Bonds to be to produce Certificates within the limited Time.

Oaths to be adminiſtered.

If no Certificate ſhall be

produced, Bonds may be put in Suit.

such Proof made within the Times therein limited, it shall be lawful for the said Commissioners of His Majesty's Revenue in *Ireland* to cause the Bond taken to be put in Suit, unless they find Cause to forbear the same.

If Spirits shall not be duly exported, or re-landed in *Ireland*, they shall be forfeited, and the Persons concerned shall forfeit double the Duties, *etc.*; and if belonging to the Vessel, suffer Six Months Imprisonment.

XV. And be it enacted, That in case any such Rum or Spirits entered as Merchandize for Exportation shall not be *bonâ fide* shipped and exported, the Danger of the Seas excepted, or be landed again in *Ireland*, unless in case of Distress to save the Goods from perishing, of which Distress Proof shall be forthwith made, and Notice given to the principal Officer of the Port; all such Rum or Spirits so relanded, and the Casks containing the same, shall be forfeited, and may be seized by any Officer of His Majesty's Revenue in *Ireland*; and every Person who brought any of such Rum or Spirits, or procured the same to be re-landed, or assisted in the unshipping of the same, or to whose Hands the same knowingly shall have come, or by whose Privity or Direction any such Rum or Spirits shall have been so re-landed, shall forfeit Double the Amount of the Duties chargeable upon Importation, and all Boats, Cattle, and Carriages used in the Landing or Conveyance of the same, and the same may be seized by any Officer of the Revenue in *Ireland*; and if any Master or Person belonging to any Ship or Vessel shall assist in or connive at the fraudulent landing of any such Rum or Spirits, such Master or Person, over and above all other Penalties, shall for every such Offence suffer Imprisonment for Six Months; and in case the Package of such Rum or Spirits so entered for Exportation, shall be altered after the shipping thereof, and before the Arrival at the Port of Discharge, the Master or Person having the Charge of such Ship or Vessel shall forfeit One hundred Pounds.

If any Package shall be altered after shipping, the Master shall forfeit 100*l.*

Previous Notice to be given the proper Officer of the Number of Casks, *etc.* of Spirits intended to be exported. Officers may mark the Casks and take Samples.

XVI. And be it enacted, That as often as any Person shall be desirous of shipping for Exportation any Quantity of any such Rum or Spirits, such Person shall give Notice in Writing to the proper Officer at the Port where such Rum or Spirits are to be shipped Five Days next before the same shall be put on board; in which Notice shall be expressed the Number of Casks and the Quantity of Rum or Spirits intended to be shipped; and it shall be lawful for the Officer attending the Warehouse from which such Rum or Spirits is to be taken, before the Delivery thereof from such Warehouse, or at any Time afterwards, to mark every such Cask or other Package with such Mark as the Commissioners of His Majesty's Revenue in *Ireland* shall direct, and before such Delivery, or afterwards, to take as many Samples as he shall think fit, not exceeding Half a Pint out of each Cask, paying for such Samples, if demanded, according to the Market Price of such Rum or Spirits, not including the Duties thereon; and in case any Person shall put on Ship-board any such Rum or Spirits for Exportation as Merchandize, without having given such Notice, or shall obstruct any Officer to mark any Cask, or to take such Samples as aforesaid, every such Person shall for every such Offence forfeit One hundred Pounds; and if any Rum or Spirits so intended for Exportation as Merchandize, shall, after any Officer hath examined the same, be altered in Quality or Quantity, all such Rum or Spirits, and the Casks containing the same, shall be forfeited, and may be seized by any Officer of His Majesty's Revenue in *Ireland*; and every Person who so altered, or caused the same to be altered, shall forfeit One hundred Pounds; and no Drawback of or Allowance for the Duties payable on the Importation thereof, shall be given or made for the same.

Persons shipping Spirits for Exportation without giving Notice, or obstructing Officers, to forfeit 100*l.*

If Spirits for Exportation, after Examination, shall be altered, they shall be forfeited, *etc.*

XVII. And

XVII. And be it enacted, That if any Rum or Spirits lodged in any Warehouſe in purſuance of this Act, ſhall be permitted to remain therein for any Time exceeding Twelve Months after the ſame ſhall be ſo lodged therein; and if the Duties payable on the Importation thereof ſhall not be paid to the Collector or Officer authorized to receive the ſame within ſuch Twelve Months, and ſuch Certificate or Receipt as is hereinbefore directed to be had ſhall not be produced to the Storekeeper of ſuch Warehouſe or Officer having Charge of the ſame, teſtifying the Payment of ſuch Duty, within the Time aforeſaid, that then it ſhall be lawful for the ſaid Chief Commiſſioners, or any Three or more of them, to cauſe the Rum or Spirits ſo lodged in ſuch Warehouſe, for which the ſaid Duty ſhall not have been paid within the Time aforeſaid, to be put up to Sale at publick Auction to the beſt Bidder or Bidders for the ſame, and the Money ariſing by ſuch Sale ſhall be in the Firſt Place applied in Diſcharge of the Duty payable thereon; and all legal Charges attending the Warehouſing of the ſame, and the Expence of ſuch Sale, and the Surplus of the Monies ariſing by ſuch Sale, if any, ſhall be paid to the Perſon or Perſons who lodged ſuch Rum or Spirits in ſuch Warehouſe.

Spirits remaining in any Warehouſe more than 12 Months, for which Duty ſhall not be paid, may be ſold for Payment of Duty and Charges.

XVIII. And be it enacted, That all Fines, Penalties, and Forfeitures by this Act inflicted and created, other than ſuch as by this Act are otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied, in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed in and by an Act of the Parliament of *Ireland*, made in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled, *An Act for the ſettling of the Exciſe and new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or by any other Law or Laws relating to His Majeſty's Exciſe in *Ireland*, as fully and effectually to all Intents and Purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted in this Act, with like Remedy of Appeal for the Party or Parties who ſhall think himſelf or themſelves aggrieved or injured, as in and by the ſaid Act, or any other Act as aforeſaid, is provided.

Recovery and Application of Penalties.

XIX. And be it enacted, That this Act ſhall continue and be in force, until the Twenty-fifth Day of *March* One thouſand eight hundred and eight.

Continuance of Act.

XX. And be it further enacted, That this Act may be altered, varied, or repealed during this preſent Seſſion of Parliament.

Act may be altered or repealed this Seſſion.

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