ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

****

C A P. LXXXIII.

An Act to continue, until the Twenty-ninth Day of *September* One thousand eight hundred and three, an Act, made in the Parliament of *Ireland* in the Thirty-seventh Year of the Reign of His present Majesty, for regulating the Import, Export, and Sale of Coffee, and securing the Duties payable thereon; and also for securing the Duties payable on Licences to Persons in *Ireland*, not being Maltsters or Makers of Malt, selling Malt by Commission or otherwise. [22d *June* 1802.]

WHEREAS it is expedient further to continue an Act made in *Ireland* for regulating the Import, Export, and Sale of Coffee, and for securing the Duties on Coffee; therefore 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 an Act made in *Ireland* in the Thirty-seventh Year of His Majesty's Reign, intituled, *An Act for regulating the Import, Export, and Sale of Coffee, and securing the Duties payable thereon*, which was to continue in force until the Twenty-fourth Day of *June* One thousand seven hundred and ninety-eight, and from thence to the End of the then next Session of

The *Irish* Act of 37 Geo. 3.

8 I Parliament,

which was continued by 38 Geo. 3.

Parliament; and which was, by an Act, made in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act to continue an Act, paſſed in the Thirty-ſeventh Year of His Majeſty's Reign, intituled,* 'An Act 'for regulating the Import, Export, and Sale of Coffee, and ſecuring the 'Duties payable thereon,' continued until the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-nine, and from thence until the End of the then next Seſſion of Parliament; and by an Act, paſſed in the Thirty-ninth Year of His Majeſty's Reign, intituled, *An Act to continue an Act, paſſed in the Thirty-ſeventh Year of His Majeſty's Reign, intituled,* 'An Act for regulating the Import, Export, and Sale of Coffee, and 'ſecuring the Duties payable thereon,' further continued until the Twenty-fourth Day of *June* One thouſand eight hundred, and from thence until the End of the then next Seſſion of Parliament; and by another Act, paſſed in the Fortieth Year of His Majeſty's Reign, intituled, *An Act to continue an Act paſſed in the Thirty-ſeventh Year of His Majeſty's Reign, intituled,* 'An Act for regulating the Import, Export, and Sale of Coffee, and 'ſecuring the Duties payable thereon,' was further continued until the Twenty-fourth Day of *June* One thouſand eight hundred and one, and from thence to the End of the then next Seſſion of Parliament, ſhall be and the ſame is hereby further continued until the Twenty-ninth Day of *September* One thouſand eight hundred and three, and from thence to the End of the then next Seſſion of Parliament.

39 Geo. 3. and

40 Geo. 3.

further continued till *Sept.* 29, 1803.

Iriſh Act 40 Geo. 3.

II. And whereas by an Act, made in *Ireland* in the Fortieth Year of His Majeſty's Reign, intituled, *An Act for granting for One Year the ſeveral Duties therein mentioned, in lieu of all other Duties payable upon the Articles therein ſpecified during the ſaid Term; and for regulating the Trade between this Kingdom and His Majeſty's Colonies; and for other Purpoſes therein mentioned,* a Duty of Twenty Pounds is granted to His Majeſty for and upon every Licence to any Perſon, not being a Maltſter or Maker of Malt, ſelling Malt by Commiſſion or otherwiſe, which Duty was to continue from the Twenty-fifth Day of *March* One thouſand eight hundred until the Twenty-fifth Day of *March* One thouſand eight hundred and one; and which, by an Act made in the Parliament of the United Kingdom of *Great Britain* and *Ireland* in the Forty-firſt Year of the Reign of His preſent Majeſty, was continued until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and two; and by an Act, made in preſent Seſſion of Parliament, intituled, *An Act for continuing until the Twenty-fifth Day of* March *One thouſand eight hundred and three, ſeveral Acts of the laſt Seſſion of Parliament for continuing and granting Duties to His Majeſty in* Ireland, was further continued until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and three: And whereas it is neceſſary to make Proviſion for iſſuing the ſaid Licences, and for ſecuring the Duty payable thereon; therefore be it further enacted, That the ſeveral Collectors of His Majeſty's Revenue in *Ireland* ſhall, upon Receipt of the Duty payable on ſuch Licences as aforeſaid, grant ſuch Licence under their reſpective Hands, for each of which Licences there ſhall be taken by the Collector granting the ſame, for his own Uſe, over and above the Duty payable thereon, a Fee of Two Shillings and Eight-pence Halfpenny; and the Store or Stores for keeping Malt, uſed or intended to be uſed by the Perſon or Perſons taking out ſuch Licence, ſhall be inſerted therein, and every ſuch Licence ſhall continue in force until the Twenty-fifth Day of *March* next after the granting thereof.

42 Geo. 3. c. 31.

Licences for ſelling Malt by Commiſſion, *etc.* ſhall be granted by the Collectors on Payment of the Duty and a Fee of 2*s.* 8*d* ½, and the Stores for keeping Malt ſhall be inſerted therein; which Licences ſhall continue in force till *March* 25 after granting them.

III. And

III. And be it enacted, That every Perſon, not being a Maltſter or Maker of Malt, ſelling Malt by Commiſſion or otherwiſe, ſhall take out ſuch Licence as aforeſaid before he, ſhe, or they ſhall ſell or keep for Sale any Malt; and if any ſuch Perſon as aforeſaid ſhall ſell or keep for Sale any Malt without having ſuch Licence as aforeſaid in force, every ſuch Perſon ſhall, for every ſuch Offence, forfeit the Sum of Forty Pounds. Perſons, not being Maltſters, ſelling or keeping Malt for Sale, without Licence, ſhall forfeit 40 *l.*

IV. And be it enacted, That Perſons in Partnerſhip, and carrying on the Buſineſs of ſelling Malt as aforeſaid, ſhall not be obliged to take out more than One Licence, provided that the Name of every Perſon in the Partnerſhip be inſerted in the Licence; and no One Licence ſhall authorize the Perſon or Perſons to whom the ſame ſhall be granted, to keep Malt in any other Store or Stores than the Store or Stores deſcribed in the Licence to him, her, or them. Partnerſhips may act under One Licence, if Names be ſpecified, *etc.*

V. And be it enacted, That the reſpective Collectors of Exciſe in *Ireland* and the ſeveral Officers of Exciſe may, at any Time, with the Aſſiſtance of a Conſtable, in the Day Time, levy the Duty which ought to be paid by the ſeveral Perſons required to take out ſuch Licences as aforeſaid, by Diſtreſs and Sale of the Goods of the Parties reſpectively in Default, in ſuch Manner, and by ſuch Ways and Means as the Revenue ariſing from Fire Hearths is appointed to be levied in and by an Act, made in *Ireland* in the Seventeenth and Eighteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled, *An additional Act for the better ordering and collecting the Revenue ariſing by Hearth Money.* Duty to be paid by Perſons required to take out Licences may be levied by Diſtreſs, as the Revenue ariſing by Fire Hearths.

VI. And be it enacted, That if any Perſon ſhall forge, or counterfeit, or alter any Licence for the Purpoſe aforeſaid, or, in order to defraud His Majeſty of the Duty aforeſaid, ſhall produce as a true Licence any ſuch forged, counterfeited, or altered Licence, knowing the ſame to be forged, counterfeited, or altered, every ſuch Perſon ſhall forfeit the Sum of Fifty Pounds, One Moiety thereof to His Majeſty, and the other to him who ſhall proſecute or ſue for the ſame, to be recovered by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record in *Dublin*, in which no Eſſoign, Protection, Wager of Law, or more than One Imparlance ſhall be allowed; and that every ſuch Perſon ſhall moreover be ſubject to ſuch other Pains and Penalties, as may be inflicted on Perſons for Forgery by the ſeveral Statutes of the Parliament of *Ireland* now in force for the Puniſhment of the ſame. Perſons forging, *etc* Licences ſhall forfeit 50 *l.* and be ſubject alſo to the Penalties inflicted for Forgery by the Law of *Ireland.*

VII. And be it enacted, That all Penalties and Forfeitures by this Act inflicted, other than ſuch as are hereby otherwiſe provided for, ſhall and may be ſued for, proſecuted, recovered, and applied or diſpoſed of by ſuch Ways, Means, and Methods, and with ſuch Powers and Authorities, and according to ſuch Rules and Directions as are preſcribed and appointed in and by an Act, made in the Parliament of *Ireland* 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 or new Impoſt upon His Majeſty, according to the Book of Rates therein inſerted,* or by any other Act or Acts relating to His Majeſty's Revenue of Exciſe, concerning the Penalties thereby inflicted, with like Remedy of Appeal as in and by the ſaid Act is provided. Penalties and Forfeitures how to be recovered and applied.

VIII. And

Act may be altered or repealed this Session.

VIII. And be it further enacted, That this Act may be altered, varied, or repealed by any Act or Acts to be passed in this Session of Parliament.

LONDON: Printed by GEORGE ERYE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1802.