

ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XCIII.

An Act for exempting from the Auction Duty Eſtates and Effects bought in for the Owner, and Goods imported in any *Britiſh* Ship from any *Britiſh* Colony in *America*, or from any Part of the United States; for better collecting and ſecuring the Duties of Exciſe on Wine, Home-made Spirits, Starch, Auctioneers, Rum ſhipped as Stores, and on Goods or Merchandize chargeable with Duties of Exciſe; for granting a further Allowance of Salt in the curing and preſerving of Pilchards and Scads; and for allowing certain Draining Tiles to be made free of Duty. [26th *June* 1802.]

WHEREAS by an Act, made in the Nineteenth Year of the Reign of His preſent Majeſty, intituled, *An Act for altering, amending, and enforcing, ſo much of an Act, made in the Seventeenth Year of the Reign of His preſent Majeſty, intituled,* '*An Act for granting to His Majeſty certain Duties on Licences to be taken out by all Perſons acting as Auctioneers, and certain Rates and Duties on all Lands, Houſes, Goods, and other Things ſold by Auction, and upon Indentures, Leaſes, Bonds, Deeds, and other Inſtruments,*' *as relates to the Method of granting Licences to Auctioneers, and to the collecting the Duties on Eſtates and Goods ſold by Auction*, it is amongſt other Things provided, that in caſe the real Owner of any Eſtate, Goods, or Effects, put up to Sale by Way of 19 Geo. 3. c. 56.

of Auction, ſhall become the Purchaſer by Means of his own Bidding, or the Bidding of any other Perſon on his Behalf or for his Uſe, at ſuch Sale, without Fraud or Colluſion, then the reſpective Commiſſioners of Exciſe in *Great Britain*, and the Collectors, Superviſors, and other Officers therein mentioned, are thereby authorized and required to make an Allowance to ſuch Owner of the Duties upon ſuch Bidding; provided Notice be given to the Auctioneer before ſuch Bidding, both by the Owner and the Perſon intending to be the Bidder, of the latter being appointed by the former, and having agreed accordingly to bid at the Sale for the Uſe and Behoof of the Seller, and provided ſuch Notice be verified by the Oath of the Auctioneer, as alſo the Fairneſs and Reality of the ſaid Tranſaction, to the beſt of his Knowledge and Belief: And whereas by another Act, made in the Twenty-eighth Year of the Reign of His preſent Majeſty, among other Things, for amending ſeveral Laws relative to the Revenue of Exciſe, it was enacted, that no ſuch Allowance ſhould be made unleſs Notice in Writing, ſigned by the Owner, and the Perſon intended to be the Bidder of the latter, being appointed by the former, and having agreed accordingly to bid at the Sale for the Uſe and Behoof of the Seller, ſhould have been given to the Auctioneer before ſuch Bidding, nor unleſs ſuch Delivery of ſuch Notice ſhould be verified upon the Oath of the Auctioneer, as alſo the Fairneſs of the Tranſaction, to the beſt of his Knowledge: And whereas divers Eſtates, Goods, and Effects, have been put up to Sale by Way of Auction, and have been bought in for the reſpective Owners, either by the Bidding of the Agents of ſuch Owners, or by the Bidding of Perſons under Notices in Writing not ſigned by the ſeveral Owners themſelves, but ſigned by the Agents of ſuch Owners, and alſo by ſuch Perſons intended to be the Bidders of the latter, being appointed by the Agents of ſuch Owners, and having agreed accordingly to bid at ſuch reſpective Sales for the Uſe and Behoof of the Sellers; and Inſtances of the ſame Kind may frequently occur in future, and it is expedient to make ſuch Proviſion in reſpect thereof as is 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 an Allowance of the Auction Duty ſhall be made to the Owner on any Eſtate, Goods, or Effects, for or in reſpect whereof the Auction Duties ſhall not have been actually paid, and which have been or ſhall be put up to Sale by Way of Auction, and bought in for the Owner, either by the Steward or known Agent of the Owner, and actually employed in the Management of the Sale of ſuch Eſtate, Goods, or Effects, or under a Notice in Writing, ſigned as well by any ſuch Steward or Agent actually employed as aforeſaid, as by the Perſon intended to be the Bidder of the latter, being appointed by the former, and having agreed accordingly to bid at the Sale for the Uſe and Behoof of the Seller: Provided always nevertheleſs, that no ſuch Allowance ſhall be made for or in reſpect of any ſuch Eſtate, Goods, or Effects, bought in for the Owner by any ſuch Steward or Agent, unleſs Notice in Writing, ſigned by ſuch Steward or Agent, of his the ſaid Steward or known Agent's being about to bid for ſuch Owner, ſhall have been given to the Auctioneer before ſuch Bidding; and ſuch Delivery of ſuch Notice, ſo ſigned as aforeſaid, ſhall be verified upon the Oath of the Auctioneer, and alſo the Fairneſs and Reality of the Tranſaction, to the beſt of his Knowledge and Belief: Provided alſo, that no ſuch Allowance

An Allowance of the Auction Duty ſhall be made to the Owners of Eſtates put up to Auction when bought in for them, Notice having been previouſly given of Intention to bid, and verified on Oath, *etc.*

ance ſhall be made for or in reſpect of ſuch Eſtate, Goods, or Effects, bought in for the Owner under any ſuch Notice in Writing, ſigned as well by ſuch Steward or Agent as aforeſaid, as by the Perſon intended to be the Bidder, unleſs ſuch Notice ſhall have been given to the Auctioneer before ſuch Bidding; and ſuch Delivery of ſuch laſt mentioned Notice, ſo ſigned as aforeſaid, ſhall be verified upon the Oath of the Auctioneer, as alſo the Fairneſs and Reality of the Tranſaction, to the beſt of his Knowledge and Belief.

Such Notice ſhall be produced by the Auctioneer to the Officer of Exciſe, and in caſe of Diſpute about the Fairneſs of the Tranſaction Proof ſhall lie on the Auctioneer.

II. Provided alſo, and be it further enacted, That no Allowance of the Auction Duty for or in reſpect of any Eſtate or Effects whatever, ſhall be made on Account of any Eſtate or Effects having been bought in for the Owner under any written Notice, unleſs ſuch Notice ſhall, at the Time appointed by Law for the Auctioneer's paſſing his Account of ſuch Sale, be produced by the Auctioneer to the proper Collector, or other Officer of Exciſe authorized to paſs the Account of ſuch Sale, nor unleſs ſuch Notice ſhall be left with ſuch Collector or other Officer; and in caſe any Diſpute ſhall ariſe, whether ſuch Purchaſe by or for the Owner was not made by Colluſion, or in order to leſſen the full Sum appointed by the Acts of Parliament in that Caſe made and provided to be paid, or concerning the Fairneſs of ſuch Tranſaction, then and in ſuch Caſes the Proof thereof ſhall lie upon the Perſon acting as Auctioneer; and on Failure therein, or in caſe of any unfair Practice, then no ſuch Allowance ſhall be made as aforeſaid; any Thing in this or in any other Act of Parliament contained to the contrary notwithſtanding.

Goods imported in *Britiſh* Veſſels from any *Britiſh* Colony in *America*, or from the United States, may be ſold by Auction Duty-free, provided it be the Firſt Sale on Account of the Importer, *etc.*

III. And whereas it is expedient to exempt certain Goods, Wares, Merchandize, and Effects herein-after mentioned, from the Duty on Auctions; be it therefore enacted, That, from and after the paſſing of this Act, all Goods, Wares, Merchandize, and Effects imported in any *Britiſh* Ship or Veſſel from any *Britiſh* Colony or Settlement in *America*, or from any Part of the United States of *America*, ſhall and may be ſold by Auction free of the Duty impoſed by Law on Goods and Effects ſold by Auction: Provided nevertheleſs, that nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to authorize the Sale of any ſuch Goods or Effects free of the ſaid Duty, unleſs on the Firſt Sale of ſuch Goods or Effects by or for the Account of the original Importer thereof, by whom the ſame were entered at the Cuſtom Houſe at the Port of Importation, nor unleſs ſuch Sale ſhall be made within Twelve Months next after the Time when ſuch Goods or Effects ſhall have been ſo imported.

26 Geo. 3. c. 59.

IV. And whereas 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*, it was enacted, that all Dealers in and Sellers of Foreign Wine, otherwiſe than by Wholeſale, who ſhould have or receive into his, her, or their Cuſtody any Cyder, Spirituous Liquors, or other Liquors, ſhould keep the ſame ſeparate and apart from Foreign Wine, under the Penalty and Forfeiture in and by the ſaid Act in that Behalf provided: And whereas it is expedient that all and every Dealer or Dealers in, or Seller or Sellers of Foreign Wine, otherwiſe than by Wholeſale, who ſhall have or receive into his, her, or their Cuſtody any Cyder, Spirituous Liquors, or other Liquors, ſhould keep the ſame ſeparate and apart, and in ſepa-

Dealers in Foreign Wine, otherwise than by Wholesale, who shall have in their Custody any Cyder, Spirits, or other Liquors, shall keep the same in separate Places from the Wine, on Pain of Forfeiture of such Cyder, *etc.* and 10 *s.* for every Gallon thereof.

rate Cellars, Vaults, or other Places from their Foreign Wine; be it therefore enacted, That all and every Dealer or Dealers in, or Seller or Sellers of Foreign Wine (other than such Dealers in Foreign Wine by Wholesale as mentioned in the said Act), who shall have or receive into his, her, or their Custody any Cyder, Spirituous Liquors, or other Liquors, shall keep the same separate and apart, and in separate Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, or other Places, from their Foreign Wine, upon Pain of forfeiting the Sum of Ten Shillings for every Gallon of Cyder, Spirituous Liquors, or other Liquors, which shall be found in any Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, where any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, otherwise than by Wholesale as aforesaid, shall have or keep any Foreign Wine, together with all such Cyder, Spirituous Liquors, and other Liquors, and the Casks, Bottles, Jars, Vessels, and other Packages containing the same; and such Cyder, Spirituous Liquors, and other Liquors, Casks, Bottles, Jars, Vessels, and Packages, shall and may be seized by any Officer or Officers of Excise.

The Regulations herein mentioned directed by 26 Geo. 3. c. 59. to be observed by Wholesale Dealers in Foreign Wine, in drawing off Wine, and afterwards depositing and removing the same, shall be extended to all Dealers in Foreign Wine.

V. And whereas by the said Act, made in the Twenty-sixth Year aforesaid, it was enacted, that all and every Dealer and Dealers in, and Seller or Sellers of Foreign Wine by Wholesale, should, before he, she, or they should begin to draw off or bottle any Foreign Wine, give to the Officer of Excise, under whose Survey such Dealer or Dealers, or Seller or Sellers, should then be, Six Hours Notice in Writing, within the Limits of the Chief Office of Excise in *London*, and Twelve Hours Notice in Writing in other Places in *Great Britain*, of his, her, or their Intention to draw off or bottle any Foreign Wine, and of the Time when, and the particular Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place in which such Foreign Wine was intended to be drawn off or bottled, and the Quantity thereof, and into how many Casks, Bottles, or other Vessels the same was intended to be drawn off or bottled; and if such Wine so intended to be drawn off or bottled should be *French* Wine, whether the same was *French* Red Wine or *French* White Wine, or if such Wine so intended to be drawn off or bottled should not be *French* Wine, whether the same was Foreign Red Wine not *French*, or Foreign White Wine not *French*, and from what particular Cask or other Vessel, or Casks or other Vessels, such Wine was intended to be drawn off or bottled; and that such Officer should, if he should deem it expedient so to do, attend to see such Foreign Wine drawn off or bottled, and that the same should be drawn off or bottled in the Presence of such Officer, if he should attend pursuant to such Notice; and that such Wine should also be packed or piled in the Presence of the Officer of Excise under whose Survey such Dealer or Dealers, or Seller or Sellers, should then be, or in Default of the same being packed or piled in the Presence of such Officer, such Dealer or Dealers, or Seller or Sellers, should immediately, upon such Wine being drawn off or bottled as aforesaid, or in case the Officer should not be then present, then upon such Officer's next Survey, make to such Officer a Declaration into what Bin, or in what particular Part of his Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, or other entered Places, such Wine was intended to be, or should have been packed, piled, or deposited, and when such Dealer or Dealers, Seller or Sellers, intended to pack, pile, or deposit the same according to such Declaration, and such Wine should be piled or deposited according to such Declaration; and that no Foreign Wine should be removed from the Bin or Place in which

which the ſame ſhould be packed, piled, or depoſited, according to the Directions of that Act, into any other Bin or Place in any ſuch Ware houſes, Storehouſes, Rooms, Shops, Cellars, Vaults, or other entered Places, before ſuch Dealer or Dealers, Seller or Sellers, ſhould have given to ſuch Officer Six Hours Notice in Writing within the Limits of the ſaid Chief Office, and Twelve Hours Notice in Writing in other Places in *Great Britain*, of his, her, or their Intention ſo to remove the ſame, and of the particular Bin or Place in any ſuch Warehouſes, Storehouſes, Rooms, Shops, Cellars, Vaults, or other Places to which the ſame was intended ſo to be removed, under and ſubject to the Penalty of Fifty Pounds, by the ſaid Act impoſed and provided for any Breach or Diſobedience of the ſaid ſeveral recited Regulations and Proviſions, ſubject nevertheleſs to certain Proviſoes in the ſaid Act in that Behalf contained. And whereas it is expedient to extend the ſaid ſeveral Regulations and Proviſions in the ſaid recited Clauſe contained, to all Dealers in and Sellers of Foreign Wine; be it therefore enacted, That the ſaid ſeveral Regulations and Proviſions, together with the ſaid Penalty of Fifty Pounds in the ſaid recited Clauſe contained, for any Breach or Diſobedience of any of the ſaid Regulations or Proviſions, and alſo the ſaid Proviſoes, with the Alterations by this Act made therein, ſhall and the ſame are hereby declared to extend to all and every Dealer and Dealers in, and Seller and Sellers of Foreign Wine.

Permits may be granted to all Dealers for the Removal of Foreign Wine in the Manner granted to Wholeſale Dealers.

VI. And whereas it is expedient to grant Permits to all Dealers in and Sellers of Foreign Wine for the Removal of Foreign Wine; be it therefore further enacted, That Permits ſhall and may from Time to Time be granted to all Dealers in and Sellers of Foreign Wine, for the Removal of Foreign Wine, in the ſame Manner, and under and ſubject to ſuch Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as are in and by the ſaid Act, made in the Twenty-ſixth Year aforeſaid, contained, provided, ſettled, or eſtabliſhed, concerning Permits by that Act authorized or directed to be granted or given to Dealers in and Sellers of Foreign Wine by Wholeſale, for the Removal of Wine; and all and ſingular the ſaid Fines, Penalties, and Forfeitures, are hereby declared to extend to all Caſes relating to Permits authorized to be granted by this Act.

2 Geo. 3. c. 5.

VII. And whereas by an Act, made in the Second Year of His preſent Majeſty's Reign, among other Things, for the better regulating and encouraging the Exportation of *Britiſh*-made Spirits, it was provided and enacted, that nothing in that Act contained ſhould extend to hinder any Maker of Spirits for Exportation, from ſending ſuch Spirits (as are in the ſaid Acts in that Behalf particularly mentioned), out of his locked-up Warehouſe to any other Diſtiller, provided ſuch Maker of Spirits ſending the ſame, and the Diſtiller who ſhould receive the ſame, did, before ſuch Spirits were taken out of the Warehouſe, give ſuch Bond as was in the ſaid Act in that Behalf directed, in Double the Value of ſuch Spirits, and Double the Duties they would have been liable to if made for Home Conſumption, for the due and fair Exportation of ſuch Spirits, within the Time in that Behalf by the ſaid Act preſcribed, and under and ſubject to the other Regulations in and by the ſaid Act in that Behalf provided: And whereas by the Laws in force at the Time of making the ſaid Act, the ſaid Duties, in the ſaid Act in that Behalf mentioned, were chargeable upon the Low Wines and Spirits made for Home Conſumption, but the Duties on Low Wines and Spirits made for Home Conſumption

were, by an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, among other Things, for repealing the Duties of Cuſtoms and Excile, and granting other Duties in lieu thereof, repealed; and in lieu and ſtead thereof, other Duties are by the Acts now in force impoſed for fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting Spirits for Home Conſumption, and on other Matters and Things in that Part of *Great Britain* called *Scotland*, and in the ſaid Acts in that Behalf particularly mentioned; and it is therefore expedient that every ſuch Bond ſhould be in Double the Duties which would have been chargeable for or in reſpect of ſuch Quantities of fermented Wort or Waſh as is herein-after mentioned, in lieu and inſtead of ſuch Double Duties of Spirits, and to impoſe ſuch other Penalties, and make ſuch Proviſions as herein-after in that Behalf directed; be it therefore further enacted, That, from and after the paſſing of this Act, every Maker of Spirits for Exportation, ſending any ſuch Spirits out of his locked-up Warehouſe to any other Diſtiller, and the Diſtiller who ſhall receive the ſame, ſhall, in lieu and ſtead of the ſaid Bond ſo directed to be given as aforeſaid, give Bond to His Majeſty, His Heirs and Succeſſors, with ſufficient Security, to be approved of as any other Security is directed by the ſaid Act, made in the Second Year aforeſaid, to be approved, in Double the Value of ſuch Spirits, and Double the Duties which the Wort, Waſh, Liquor, or other Preparation from whence ſuch Spirits were made or extracted, would have been charged or chargeable with, had the ſaid Spirits been made from fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting ſuch Spirits for Home Conſumption from Malt, Corn, Grain, or Tilts, reckoning at and after the Rate of One hundred Gallons of ſuch Worts, Waſh, Liquor, or other Preparation, for every Twenty-four Gallons of ſuch Spirits, for the due and fair Exportation of ſuch Spirits, within Three Months next after the Date of each reſpective Bond, and provided that ſuch Leave be firſt obtained, and that ſuch Notice thereof ſhall have been given to the Officer of Excile, as is in the ſaid Act required, for or in reſpect of any ſuch Spirits to be ſent by the Maker thereof for Exportation out of his locked-up Warehouſe, to any other Diſtiller.

Makers of Spirits for Exportation ſending out Spirits to other Diſtillers, ſhall give Bond in Double the Value of the Spirits, and Double the Value of the Duties eſtimated in the Manner herein ſpecified, for the due Exportation of ſuch Spirits within Three Months, *etc.*

VIII. And whereas by an Act made in the Second Year of His preſent Majeſty's Reign, among other Things for the better regulating and encouraging the Exportation of *Britiſh*-made Spirits, it was enacted, that, in order the more effectually to prevent Diſtillers for Exportation from fraudulently removing Waſh, Low Wines, or Spirits, if any Decreaſe ſhould at any Time or Times appear to be found in the Waſh of any Diſtiller or Diſtillers brewed or made for the diſtilling of Spirits for Exportation (except ſuch Decreaſe as is in the ſaid Act in that Behalf excepted), ſuch Diſtiller or Diſtillers ſhould be, and was and were thereby charged with a Double Duty for the Quantity of Low Wines and Spirits ſuch Waſh ſo decreaſed was preſumed to make, and the Officers of Excile were thereby required in ſuch Caſe to make ſuch Charge in the Manner preſcribed by the ſaid Act; and that if any Decreaſe ſhould at any Time or Times appear in the Stock of Spirits made for Exportation, belonging to any ſuch Diſtiller or Diſtillers, (except ſuch as in the ſaid Act in that Behalf excepted), every ſuch Diſtiller and Diſtillers ſhould be charged, and the Officers of Excile were thereby required to charge him, her, or them, for all the Spirits ſo found to be decreaſed, and not properly accounted for, with Double the Duties ſuch Spirits would have been

If any Decreaſe ſhall be found in Waſh made for extracting Spirits for Exportation (except it ſhall appear to have ariſen from Accident), the Diſtiller ſhall be charged with Double Duties; and ſhall be charged in like Manner for any Decreaſe in the Spirits of the Firſt or Second Extraction, or of any other Spirits for Exportation, *etc.*

been charged with if made for Home Conſumption: And whereas by the Laws in force at the Time of making the ſaid Act, the ſaid Duties, in the ſaid Act in that Behalf mentioned, were chargeable upon the Low Wines and Spirits made for Home Conſumption, but the Duties on Low Wines and Spirits made for Home Conſumption were, by an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, among other Things, for repealing the Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, repealed, and in lieu and ſtead thereof other Duties are by the Acts now in force impoſed for fermented Wort or Waſh brewed or made in that Part of *Great Britain* called *England*, for extracting Spirits for Home Conſumption, and on other Matters and Things in that Part of *Great Britain* called *Scotland*, and in the ſaid Acts in that Behalf particularly mentioned; and by Means thereof the ſaid Penalties, ſo far as the ſame relate to ſuch Double Duties reſpecting Spirits made for Home Conſumption, are become void, and it is therefore expedient, in lieu and inſtead of the ſaid recited Penalties, to impoſe ſuch other Penalties, and make ſuch Proviſions, as herein-after in that Behalf directed; be it therefore enacted, That, from and after the paſſing of this Act, in order the more effectually to prevent ſuch Diſtillers from fraudulently removing Wort, Waſh, Low Wines, or Spirits, if any Decreaſe ſhall at any Time or Times be found in the Wort or Waſh of any Diſtiller or Diſtillers, brewed or made for the extracting of Spirits for Exportation (except ſuch Decreaſe as ſhall be made appear, to the Satisfaction of the Commiſſioners of Exciſe for the Time being, to have really and truly ariſen from Accident), ſuch Diſtiller or Diſtillers ſhall, for every ſuch Decreaſe of Wort or Waſh, be, and he, ſhe, and they is and are hereby charged with Double the Duties which would have been chargeable for or in reſpect of a Quantity of fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting Spirits for Home Conſumption, equal to the Quantity of ſuch Decreaſe of the Wort or Waſh ſo found as aforeſaid; and if any Decreaſe ſhall at any Time or Times be found in the Spirits of the Firſt or Second Extraction, or of any other Spirits of any ſuch Diſtiller or Diſtillers made for Exportation, (except ſuch Decreaſe as ſhall be made appear, to the Satisfaction of ſuch Commiſſioners, to have really and truly ariſen from Accident), ſuch Diſtiller or Diſtillers ſhall, for every ſuch Decreaſe, be, and he, ſhe, and they is and are hereby charged with Double the Duties which would have been chargeable for or in reſpect of a Quantity of fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting a Quantity of Spirits for Home Conſumption, as would be preſumed to be requiſite to make a Quantity of Spirits equal to the Quantity of Spirits of ſuch Decreaſe, reckoning at and after the Rate of One hundred Gallons of ſuch Wort or Waſh for every Twenty-four Gallons of ſuch Decreaſe of Spirits; and the proper Officer or Officers of Exciſe is and are hereby, in any or either of the ſaid Caſes, to make ſuch Charge or Charges accordingly.

Where Spirits diſtilled for Exportation in One Day, and not locked up in Warehouſe for Want of Time, decreaſe in Quality, or are removed in Abſence of

IX. And whereas by the ſaid Act, made in the Second Year of His preſent Majeſty's Reign, it was alſo enacted, that if it ſhould appear that any ſuch Decreaſe, as in the ſaid Act is in that Behalf particularly mentioned, had been made in the Quantity or Quality of the Spirits diſtilled for Exportation in One Day, and which could not, for Want of Time, be conveyed from the Spirit Caſk, and locked up, as was therein-before directed, or in caſe any ſuch Spirits ſhould have been removed in the Abſence of the Officer of Exciſe, in either of the ſaid Caſes, the Diſtiller or Diſtillers

the Exciſe Officer, inſtead of the Charge directed by the recited Act 2 Geo. 3. the Diſtiller ſhall be charged with Double Duties in Manner herein ſpecified.

Diſtillers ſhould be and were thereby charged for the ſaid Spirits ſo decreaſed or removed, with Double the Duties ſuch Spirits would have been charged with if made for Home Conſumption, which the Officer of Exciſe was thereby required to charge accordingly: And whereas by Reaſon of ſuch Repeal of the ſaid Duties as aforeſaid, it is become expedient to make ſuch Proviſions as next herein-after mentioned; be it therefore enacted, That if, from and after the paſſing of this Act, it ſhall at any Time ſo happen that the Spirits diſtilled for Exportation in One Day, belonging to any Diſtiller or Diſtillers, cannot, for Want of Time, be conveyed from the Spirit Caſk (into which they are directed to be run immediately from the Still), and locked up in the Warehouſe or Warehouſes, as by the ſaid Act is in that Behalf directed, and it ſhall appear that any ſuch Decreaſe, as in the ſaid Act in that Behalf mentioned, has been made in the Quantity or Quality of the ſaid Spirits, or in caſe any ſuch Spirits ſhall have been removed in the Abſence of the Officer of Exciſe, in either of the ſaid Caſes, in lieu and ſtead of any Charge as is in ſuch Caſe in the ſaid Act in that Behalf particularly directed to be made, the Diſtiller or Diſtillers ſhall be and are hereby charged for the ſaid Spirits ſo decreaſed or removed, with Double the Duties which the Wort, Waſh, Liquor, or other Preparation from whence ſuch Spirits were made or extracted, would have been charged or chargeable with, had the ſaid Spirits been made from fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting ſuch Spirits for Home Conſumption from Malt, Corn, Grain, or Tilts, reckoning at and after the Rate of One hundred Gallons of ſuch Wort, Waſh, Liquor, or other Preparation, for every Twenty-four Gallons of ſuch Spirits, and which the Officer of Exciſe is hereby required to charge accordingly.

Diſtillers from whoſe Warehouſe Spirits ſhall be delivered to be ſent Coaſtwiſe for Exportation ſhall, inſtead of the Bond directed to be given by the recited Act, give One in double the Value of the Spirits and double the Value of the Duties, in Manner herein ſpecified.

X. And whereas by the ſaid Act, made in the Second Year of His preſent Majeſty's Reign, it was alſo enacted, that when Spirits made for Exportation ſhould be delivered out of any Warehouſe or Warehouſes, to be ſent Coaſtways in order for Exportation to Foreign Parts, as in the ſaid Act is in that Behalf mentioned, the Diſtiller or Diſtillers, out of whoſe Warehouſe ſuch Spirits were delivered, ſhould, on taking out the ſame, give ſuch Bond as was in the ſaid Act in that Behalf directed, in Double the Value of the Spirits, and Double the Duties which were payable for the like Spirits diſtilled for Home Conſumption, that the ſame Spirits, and every Part thereof, ſhould (the Danger of the Seas and Enemies excepted) be really and truly landed in ſuch Port of this Kingdom for which the ſame ſhould be entered, and ſuch Bond ſo entered into ſhould not be diſcharged or delivered up, until ſuch a Certificate as is in the ſaid Act preſcribed, ſhould be produced from the Chief Officer of Exciſe of the Port for which ſuch Spirits were entered; and it was alſo by the ſaid Act enacted, That ſuch Spirits ſo to be ſent Coaſtways, when landed at the Port for which the ſame were entered, ſhould be, immediately on the landing thereof, put into a proper Warehouſe, and there continued until the ſame ſhould be exported, and ſhould be ſecured by the Perſon to whom they were ſent, and by the Chief Officer of Exciſe in the ſaid Act mentioned, in Manner in the ſaid Act in that Behalf directed: And whereas by reaſon of ſuch Repeal of the ſaid Duties as aforeſaid, it is become expedient to make ſuch Proviſions as next herein-after mentioned; be it therefore further enacted, That, from and after the paſſing of this Act, every Diſtiller or Diſtillers, out of whoſe Warehouſe or Warehouſes any ſuch Spirits made for Exportation ſhall be delivered to be ſent Coaſtways in order for Exportation to Foreign Parts, as in the ſaid Acts is

in that Behalf mentioned, ſhall, in lieu and ſtead of the ſaid Bond ſo in that Behalf directed to be given as aforeſaid, give Bond, with ſufficient Security, to His Majeſty, His Heirs and Succeſſors, to be approved of as any other Security is directed by the ſaid laſt mentioned Act to be approved, in Double the Value of ſuch Spirits, and Double the Duties which the Wort, Waſh, Liquor, or other Preparation from whence ſuch Spirits were made or extracted, would have been charged or chargeable with, had the ſaid Spirits been made from fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting ſuch Spirits for Home Conſumption from Malt, Corn, Grain, or Tilts, reckoning at and after the Rate of One hundred Gallons of ſuch Wort, Waſh, Liquor, or other Preparation, for every Twenty-four Gallons of ſuch Spirits, that the ſame Spirits, and every Part thereof, ſhall (the Danger of the Seas and Enemies excepted), be really and truly landed in ſuch Port of this Kingdom for which the ſame ſhall be entered, and ſuch Bonds ſo entered into ſhall not be diſcharged or delivered up, until ſuch a Certificate ſhall be produced from the Chief Officer of Exciſe of the Port for which ſuch Spirits were entered, teſtifying the landing thereof, and the ſeveral other Matters and Things in and by the ſaid Act particularly directed, in the Certificate thereby required for the Diſcharge of ſuch Bond as was thereby directed to be given for or in reſpect of Spirits to be ſent Coaſtways, and for the landing of ſuch Spirits in the Port of this Kingdom for which the ſame ſhould be entered.

XI. And whereas by an Act, made in the Seventh and Eighth Years of the Reign of His late Majeſty King *William* the Third, intituled, *An Act for laying ſeveral Duties upon Low Wines or Spirits of the Firſt Extraction, and for preventing the Frauds and Abuſes of Brewers, Diſtillers, and other Perſons chargeable with the Duties of Exciſe*, it was enacted, that the Gauger and Gaugers of Exciſe ſhould from Time to Time gauge and take Account of all Waſh and other Materials prepared or preparing for the making of Low Wines, and alſo of all Low Wines, Spirits, or Strong Waters, found in the Houſes, Cellars, or Warehouſes, or in any Waſh Back, Caſt, or other Veſſel or Veſſels, uſed by any Diſtiller or Maker of Low Wines or Spirits; and in caſe he ſhould miſs any Quantity or Quantities of Liquor or Drink brewed or made from Corn, or any Waſh or other Materials prepared for making of Low Wines, which he had found as in the ſaid Act is mentioned, and ſhould not on Demand receive Satisfaction what was become of ſuch Drink or Waſh, or other ſuch like Materials, that in every ſuch Caſe it ſhould be lawful for ſuch Gauger to charge ſuch Diſtiller with ſo much Low Wines as ſuch Liquor, Drink, Waſh, or other Materials ſo miſſing, in his Judgement would reaſonably have made: And whereas the Duties on Low Wines and Spirits are now repealed, and certain Duties are impoſed in lieu thereof, on Wort, Waſh, or Liquor fermented, brewed, or made, in that Part of *Great Britain* called *England*, for extracting Spirits for Home Conſumption, and it is therefore expedient to make ſuch Proviſion as is herein-after mentioned; be it therefore enacted, That it ſhall and may be lawful to and for all and every the Officer or Officers of Exciſe, from Time to Time, to gauge and take an Account of all Waſh, Drink, and other Liquor or Materials, prepared or preparing for the extracting of Low Wines or Spirits in that Part of *Great Britain* called *England*; and that in caſe any Officer or Officers of Excile, at any Diſtiller or Diſtillers in that Part of *Great Britain* called *England*, ſhall miſs, or find any

7 & 8 Gul. 3. c. 30.

Exciſe Officer ſhall take an Account of Waſh, *etc.* preparing for extracting of Spirits in *England*, and if he afterwards finds any Deficiency, he ſhall charge

the Diſtiller with the Duty equal to the Quantity of Waſh deficient.

any Deficiency in the Gauge of any Quantity or Quantities of Liquor or Drink brewed or made, or in any Waſh or other Materials preparing or prepared for extracting of Spirits for Home Conſumption, and which the Officer or Officers of Exciſe had before found or gauged at ſuch Diſtiller or Diſtillers, then and in every ſuch Caſe it ſhall and may be lawful for ſuch Officer or Officers to charge ſuch Diſtiller or Diſtillers with the Duty on a Quantity of fermented Wort or Waſh, Cyder, Perry, or other Waſh or Liquor, of the ſame Kind of Materials as the ſaid Liquor, Drink, Waſh, or other Materials conſiſted of, or was preparing or prepared from, equal to the Quantity of ſuch Liquor or Drink, Waſh, or other Materials, ſo miſſing or found deficient in the Gauge, and ſuch Diſtiller or Diſtillers ſhall pay the ſame accordingly; and the ſaid Duty ſhall be recovered and applied in like Manner as the ſaid Duties by Law impoſed for or in reſpect of fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, from Malt, Corn, Grain, or Tilts, or from other Materials for extracting Spirits for Home Conſumption, are now by Law directed to be recovered and applied.

All ſuch Spirits made for Exportation as ſhall be ſhipped for Stores ſhall be openly ſtowed, on Pain of forfeiting Double Duty, in Manner herein ſpecified, to be paid by the Maſter of the Veſſel; and when any Spirits ſhall be ſhipped for Exportation, the Exporter ſhall enter into Bond for the fair Exportation thereof in the Manner herein directed.

XII. And whereas by the ſaid Act made in the Second Year of His preſent Majeſty's Reign, it was alſo enacted, that ſuch Spirits in the ſaid Act in that Behalf mentioned as ſhould be ſhipped for Stores, ſhould, during the Time the Ship or Veſſel was or ſhould be within the Limits of any Port of this Kingdom, be openly ſtowed and kept, ſo that the Officers of Exciſe might at any Time examine the ſame, on Pain of forfeiting the Double Duty of all ſuch Stores which ſhould not be ſo ſtowed and kept, or produced and ſhewn to the Officers of Exciſe, which ſaid Double Duty ſhould be charged by the Officers of Exciſe for ſuch Stores which ſhould not be ſo ſtowed and kept, or produced and ſhewn according to the Rate ſuch Spirits would have been charged with if made for Home Conſumption, and which Charge ſhould be paid by the Maſter of the Ship or Veſſel on board of which ſuch Stores were ſhipped; and when any Spirits made for Exportation ſhould be entered for Exportation to any of the Places in that Act particularly in that Behalf mentioned, the Exporter or Exporters thereof, when the whole Quantity of Spirits intended at that Time to be exported ſhould be ſhipped, ſhould immediately give and enter into ſuch Bonds as are in the ſaid Act directed for the due and fair Exportation of ſuch Spirits, and produce ſuch Certificates within the reſpective Times in the ſaid Act in that Behalf preſcribed, and that the Penalty in every Bond ſo to be entered into in purſuance of that Act, ſhould be Double the Value of the Spirits entered for Exportation, and Double the Duties ſuch Spirits ought to have paid if they had been made for Home Conſumption; and that until ſuch Bond ſhould be entered into by the Exporter or Exporters, the Diſtiller or Diſtillers from whoſe Warehouſe ſuch Spirits ſhould be ſent, ſhould be and were thereby charged for ſuch Quantity of Spirits ſo ſhipped for Exportation, with Double the Duties ſuch Spirits would have been charged with if made for Home Conſumption, and that ſuch Charge ſhould not be diſcharged until ſuch Bond ſhould be entered into: And whereas by reaſon of ſuch Repeal of the ſaid Duties, and the ſaid Impoſition of the ſaid other Duties for ſuch Wort or Waſh as aforeſaid, it is become expedient, in lieu and inſtead of the ſaid laſt recited Charges and Penalties reſpectively, to impoſe ſuch other Charges and Penalties, and make ſuch Proviſions hereinafter in that Behalf directed; be it therefore further enacted, That, in lieu

and inſtead of the ſaid laſt recited Charges and Penalties reſpectively, from and after the paſſing of this Act, all ſuch Spirits made or drawn in *Great Britain* for Exportation, as ſhall be ſhipped for Stores, ſhall, during the Time the Ship or Veſſel is or ſhall be within the Limits of any Port of this Kingdom, be openly ſtowed and kept, ſo that the Officers of Exciſe may at any Time examine the ſame, on Pain of forfeiting the Double Duties which the Wort, Waſh, Liquor, or other Preparation, from whence ſuch Spirits were made or extracted, would have been charged or chargeable with, had ſuch Spirits been made or extracted from fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting ſuch Spirits for Home Conſumption from Malt, Corn, Grain, or Tilts, reckoning at and after the Rate of One hundred Gallons of ſuch Wort, Waſh, Liquor, or other Preparation, for every Twenty-four Gallons of ſuch Spirits which ſhall not be ſo ſtowed and kept, or produced and ſhewn to the Officers of Exciſe; which ſaid Double Duty ſhall be charged by the Officers of Exciſe, for ſuch Stores which ſhall not be ſo ſtowed and kept, or produced and ſhewn as aforeſaid, and which Charge ſhall be paid by the Maſter of the Ship or Veſſel on board of which ſuch Stores were ſhipped; and when any Spitits made for Exportation ſhall be entered for Exportation to *Ireland*, or His Majeſty's Plantations in *America*, or to any other Parts beyond the Seas in *Europe*, or to any Parts beyond the Seas in *Africa*, the Exporter or Exporters thereof, before any Part of ſuch Spirits intended at that Time to be exported ſhall be ſhipped, ſhall give and enter into ſuch and the like Bonds for the due and fair Exportation of ſuch Spirits, and produce ſuch Certificates within the reſpective Times, and make ſuch Proofs as were reſpectively required to be given, entered into, produced, and made, by an Act made in the Thirty-third Year of the Reign of His ſaid late Majeſty King *George* the Second, among other Things, for encouraging the Exportation of *Britiſh*-made Spirits, or the Exportation of Spirits to the reſpective Places before mentioned, in purſuance of the Directions of the ſaid laſt mentioned Act, except only that the Penalty in every Bond ſo to be entered into in purſuance of this Act, ſhall be Double the Value of the Spirits entered for Exportation and the Double Duties which the Wort, Waſh, Liquor, or other Preparation from whence ſuch Spirits were made or extracted, would have been charged or chargeable with had the ſaid Spirits been made from fermented Wort or Waſh, brewed or made in that Part of *Great Britain* called *England*, for extracting ſuch Spirits for Home Conſumption from Malt, Corn, Grain, or Tilts, reckoning at and after the Rate of One hundred Gallons of ſuch Wort, Waſh, Liquor, or other Preparation, for every Twenty-four Gallons of ſuch Spirits; and until ſuch Bond ſhall be entered into by the Exporter or Exporters, the Diſtiller or Diſtillers from whoſe Warehouſe any ſuch Spirits were originally ſent, ſhall be, and he, ſhe, and they is and are hereby charged for ſuch Quantity of Spirits ſo ſent, with ſuch Double Duties as laſt aforeſaid, and ſuch Charge ſhall not be diſcharged until ſuch Bond ſhall be entered into; and when any *Britiſh*-made Spirits ſhall be entered for Exportation to any Parts beyond the Seas in *Aſia*, the Exporter or Exporters thereof, before any Part of ſuch Spirits intended at that Time to be exported ſhall be ſhipped, ſhall give and enter into a Bond of the like Tenor and Condition, with the like Security, and make the like Proof as was required to be given, entered into, and made by the ſaid Act, made in the ſaid Thirty-third Year of the Reign of His late Majeſty King *George* the Second, on the Exportation of Spirits to Parts beyond the Seas in *Africa*, in purſuance

ſuance of the Directions of that Act, except only that the Penalty in every ſuch Bond ſo to be entered into in purſuance of this Act, ſhall be Double the Value of the Spirits entered for Exportation, and Double the Duties which the Wort, Waſh, Liquor, or other Preparation, from whence ſuch Spirits were made or extracted, would have been charged or chargeable with, had the ſaid Spirits been made or extracted from fermented Wort, Waſh, Liquor, or other Preparation, brewed or made in that Part of *Great Britain* called *England*, for extracting ſuch Spirits for Home Conſumption from Malt, Corn, Grain, or Tilts, reckoning at and after the Rate of One hundred Gallons of ſuch Wort, Waſh, Liquor, or other Preparation, for every Twenty-four Gallons of ſuch Spirits; and until ſuch laſt mentioned Bond ſhall be entered into by the Exporter or Exporters, the Diſtiller or Diſtillers from whoſe Warehouſe ſuch Spirits were ſent, ſhall be and are hereby charged for ſuch Quantity of Spirits ſo ſent with ſuch Double Duties as laſt aforeſaid, and ſuch Charge ſhall not be diſcharged until ſuch Bond ſhall be entered into; and alſo except that the Proof of the due Exportation of ſuch Spirits ſhall not be required to be made till the End of Three Years from the Date of ſuch reſpective Bonds.

No Starch Maker in *Great Britain* ſhall be the Owner of any Place for making Stone Blue, or be concerned in that Buſineſs, on Penalty of 200 *l.*

XIII. And whereas great Quantities of Starch are uſed in the making of Stone Blue, and the Laws already in force have by Experience been found inſufficient to prevent Makers of Starch, being at the ſame Time Makers of Stone Blue, from clandeſtinely making uſe of Starch, for which no Duty has been paid, in the making of Stone Blue; for Remedy whereof, be it further enacted, That no Perſon licenſed to make Starch, or having made Entry of any Workhouſe or Place for the making of Starch at any Office of Exciſe, or being a Maker of Starch within *Great Britain*, ſhall be a Proprietor, Owner, or Occupier of any Workhouſe or Place made uſe of for the making of Stone Blue, or for the keeping of Stone Blue, or Materials for the making of Stone Blue, or have any Part or Share in any Stone Blue Manufactory, or be in any Manner concerned in the Trade or Buſineſs of a Maker or Manufacturer of Stone Blue; and if any Perſon licenſed to make Starch, or having made Entry of any Workhouſe or Place for the making of Starch as aforeſaid, or being a Maker of Starch within *Great Britain*, ſhall be a Proprietor, Owner, or Occupier of any Workhouſe or Place made Uſe of for the making of Stone Blue, or for the keeping of Stone Blue, or Materials for the making of Stone Blue, or ſhall have any Part or Share in any Stone Blue Manufactory, or be in any Manner concerned in the Trade or Buſineſs of a Maker or Manufacturer of Stone Blue, the Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Auctioneers within the Limits of the Exciſe in *London*, on being licenſed, ſhall give Bond in Manner herein ſpecified, to account for Sales and make Payment of Duty as directed by 19 Geo. 3. c. 56.

XIV. And whereas it has been found by Experience that the Security by Bond, required by an Act made in the Nineteenth Year of the Reign of His preſent Majeſty, to be given by Perſons acting as Auctioneers, is not ſufficient to anſwer the Purpoſes thereby intended: For Remedy whereof, and for the better ſecuring the Payment of the Duties by Law impoſed for and in reſpect of Sales at Auction, be it therefore enacted, That every Perſon not already licenſed according to the ſaid Act, who now or at any Time or Times hereafter doth or ſhall exerciſe the Trade or Buſineſs of an Auctioneer, or Seller by Commiſſion, at any Sale of any Eſtate, Goods, or Effects whatſoever, by Outcry, knocking down of

Hammer, by Candle, by Lot, by Parcel, or by any Mode of Sale at Auction, or whereby the higheſt Bidder is deemed to be the Purchaſer; or who ſhall act in ſuch Capacity within the Limits of the Chief Office of Exciſe in *London*, ſhall, at the Time of receiving his Licence, give Security by Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties, in Manner following; that is to ſay, himſelf in the Sum of One hundred Pounds, and his Sureties in the Sum of Two hundred Pounds each, which Security the Commiſſioners of Exciſe in *England*, or any Two or more of them, for the Time being, or ſuch Perſon or Perſons as the ſaid Commiſſioners of Exciſe ſhall from Time to Time appoint to deliver out the Licences by the ſaid Act directed, are and is hereby authorized and empowered to take, that the ſaid Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or who ſhall act in ſuch Capacity as aforeſaid, ſhall and will deliver every Account of the Sales by him made; and alſo make Payment of all and every Sum and Sums of Money ariſing or becoming due for the Auction Duty for or in reſpect of all ſuch Sales, in Manner preſcribed in and by the ſaid Act of the Nineteenth Year aforeſaid, as by this or any other Act or Acts of Parliament now in force.

Auctioneers, not within the Limits of the Exciſe in *London*, ſhall give Bond to account and make Payment of Duty in like Manner.

XV. And be it further enacted, That each and every Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or who ſhall act in ſuch Capacity as aforeſaid, in any Part of *Great Britain* not within the Limits of the ſaid Chief Office, ſhall, at the Time of receiving his Licence, give Security by Bond as aforeſaid, with Two ſufficient Sureties, in Manner following; that is to ſay, himſelf in the Sum of Five hundred Pounds, and his Sureties in the Sum of Fifty Pounds each, which Security ſhall be taken by the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, or any Two or more of them reſpectively for the Time being, or by ſuch Perſon or Perſons as they the ſaid Commiſſioners, or any Two or more of them reſpectively, ſhall appoint for that Purpoſe, or by the reſpective Collectors of Exciſe within their reſpective Collections, in like Manner as is herein-before directed, with regard to the Bonds to be given within the Limits of the Chief Office of Exciſe in *London*, that the ſaid Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or who ſhall act in ſuch Capacity as aforeſaid, ſhall and will deliver every Account, and make Payment of all and every Sum and Sums of Money in Manner preſcribed in or by the ſaid Acts, or any or either of them.

No Rum ſhall be delivered as Stores out of any Warehouſe, unleſs Bond be given in Double the Value of the Goods, and Duty, that the ſame ſhall be ſpent on board the Veſſel, *etc.*

XVI. And whereas, for preventing Frauds in the ſhipping of Rum as Stores, free of Duty, to be conſumed on board Ships on their Voyages to Foreign Parts, it is expedient to make ſuch Proviſion as is herein-after mentioned; be it therefore enacted, That no ſuch Rum ſhall be delivered as Stores, to be ſpent and conſumed as aforeſaid, out of any Warehouſe or Warehouſes in which the ſame ſhall have been lodged, in purſuance of an Act, made in the Fifteenth and Sixteenth Years of the Reign of His late Majeſty King *George* the Second, among other Things, to impower the Importers or Proprietors of Rum or Spirits, of the *Britiſh* Sugar Plantations, to land the ſame before Payment of the Duties of Exciſe charged thereon, and to lodge the ſame in Warehouſes at their own Expence, unleſs the Perſon or Perſons intending to have the ſame ſo delivered ſhall give Bond, with ſufficient Security, to His Majeſty, His Heirs and Succeſſors, to be approved of by the reſpective Commiſſioners of Exciſe in *England* and *Scotland* for the Time being, or any Three of them, or by ſuch Perſon or Perſons as they ſhall from Time to Time appoint or em-

ploy for that Purpoſe, in Double the Value of the Goods, and the Duties of Exciſe payable thereon, that ſuch Rum, and every Part thereof, ſhall (the Dangers of the Seas and Enemies excepted) be really and truly ſpent and conſumed on board the Ship or Veſſel for which the ſame is intended to be delivered as Stores, by the Mariners intended to be employed in navigating the ſaid Ship or Veſſel, or by His Majeſty's Troops that may be embarked in the ſame; and that no Part of ſuch Rum ſhall be re-landed in any Part of the United Kingdom of *Great Britain* and *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or either of them.

Goods fraudulently hid in any Place with Intent to defraud the Revenue of Exciſe, ſhall be forfeited.

XVII. And be it further enacted, That in caſe any of the Goods, Wares, Merchandize, or Commodities, for or in reſpect whereof any Duty of Exciſe is impoſed by any Act or Acts of Parliament in force immediately before the paſſing of this Act, ſhall be fraudulently depoſited, hid, or concealed, in any Place or Places whatſoever, with an Intent to defraud His Majeſty of any of the Duties of Exciſe by any ſuch Act or Acts of Parliament impoſed for or in reſpect thereof, all ſuch Goods, Wares, Merchandize, and Commodities reſpectively, ſhall be forfeited, together with the Packages containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the better to enable ſuch Officer or Officers to diſcover ſuch Goods, Wares, Merchandize, and Commodities reſpectively ſo forfeited, if any ſuch Officer or Officers ſhall have cauſe to ſuſpect that any ſuch Goods, Wares, Merchandize, or Commodities, ſhall be ſo depoſited, hid, or concealed in any Place or Places whatſoever, then and in ſuch Caſe if ſuch Place or Places ſhall be within the Cities of *London* or *Weſtminſter*, or within the Limits of the Chief Office of Exciſe in *London*, upon Oath made by ſuch Officer or Officers before the Commiſſioners of Exciſe for the Time being, or any Two or more of them, or in caſe ſuch Place or Places ſhall be in any other Part of *Great Britain*, upon Oath made by ſuch Officer or Officers before One or more Juſtice or Juſtices of the Peace for the County, Riding, Diviſion, or Place, where ſuch Officer or Officers ſhall ſuſpect the ſame to be depoſited, hid, or concealed, ſetting forth the Ground of his or their Suſpicion, it ſhall and may be lawful to and for the ſaid Commiſſioners, or any Two or more of them, or the Juſtice or Juſtices of the Peace reſpectively (as the Caſe may require), before whom ſuch Oath ſhall be made, if they or he ſhall judge it reaſonable, by ſpecial Warrant or Warrants under his and their reſpective Hands and Seals, to authorize and empower ſuch Officer or Officers by Day or by Night, but if in the Night, then in the Preſence of a Conſtable or other lawful Officer of the Peace, to enter into all and every ſuch Place or Places where he or they ſhall ſo ſuſpect ſuch Goods, Wares, Merchandize, or Commodities, to be ſo depoſited, hid, or concealed, and to ſeize and carry away all ſuch Goods, Wares, Merchandize, and Commodities reſpectively, which he or they ſhall then and there find ſo forfeited, together with the Packages containing the ſame; and every ſuch Conſtable or other lawful Officer of the Peace is, on being thereto requeſted by any ſuch Officer or Officers of Exciſe, to go along with him or them, and to be preſent at the Execution of every ſuch Warrant; and if any Perſon or Perſons whatever ſhall let, obſtruct, or hinder any ſuch Officer or Officers ſo authorized or empowered, or any other Perſon or Perſons acting in his or their Aid or Aſſiſtance in the Execution of any ſuch Warrant, from entering any ſuch Place or Places where ſuch Officer or Officers ſhall ſo ſuſpect ſuch Goods,

Mode of proceeding where Officers ſhall ſuſpect Goods are concealed.

Perſons obſtructing Officers in their Duty, ſhall forfeit 100 *l.*

Wares, Merchandize, or Commodities to be ſo depoſited, hid, or concealed, or in ſeizing or carrying away the ſame, or the Packages containing the ſame, or in the due Execution of any ſuch Warrant, the Perſon and Perſons ſo offending ſhall, for each and every ſuch Offence, ſeverally forfeit the Sum of One hundred Pounds.

When Goods are forfeited by any Exciſe Law, the Caſks and Packages, and Carriage and Cattle uſed in the Removal ſhall alſo be forfeited.

XVIII. And be it further enacted, That where any Goods, Wares, Merchandize, or Commodity, are or ſhall be forfeited under any Act or Acts of Parliament relating to His Majeſty's Duties of Exciſe, all and ſingular the moveable Caſks or other Packages containing the ſame, and alſo every Veſſel, Boat, Cart, Carriage, and all Cattle uſed in the Removal thereof, ſhall be forfeited; and the ſame reſpectively, together with ſuch Goods, Wares, Merchandize, and Commodity, ſhall and may be ſeized by any Officer or Officers of Exciſe.

From *Aug.* 1, 1802, no Candles Sope, or Starch, imported into *Great Britain* otherwiſe than in Caſk or Package, containing at leaſt 250 *lbs.*; nor any Coffee otherwiſe than in Package containing at leaſt 112 *lbs.*; nor any Tobacco otherwiſe than in Package containing at leaſt 450 *lbs.*; ſhall be entered for Exportation; if imported otherwiſe, they ſhall be forfeited.

XIX. And whereas by the Laws now in force relating to His Majeſty's Revenue of Exciſe, Candles, Sope, Starch, Coffee, and Tobacco reſpectively, are forfeited, for Importation in Quantities leſs than the ſeveral Weights in ſuch Laws reſpectively in that Behalf mentioned, limited, and preſcribed: And whereas the Maſters of Ships and Veſſels trading from Foreign Parts to this Kingdom, do frequently bring great Quantities of ſuch Goods for the Purpoſe of ſmuggling the ſame in this Kingdom; and if they are prevented by the Vigilance of the Officers of the Revenue from landing the ſame before they arrive at the Port or Place of their Diſcharge, ſuch Maſters do then report ſuch Goods for Exportation, to gain an Opportunity of running the ſame on Shore in this Kingdom, or unſhipping them into Boats and other Veſſels for that Purpoſe in their Paſſage Outwards, to the Prejudice of the publick Revenue, and the fair Merchants; for Remedy whereof, be it enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and two, no Candles, Sope, or Starch, which ſhall be imported or brought into *Great Britain* in any Ship or Veſſel, belonging in the Whole or in Part to His Majeſty's Subjects, otherwiſe than in Caſk, Cheſt, Caſe, Bag, or other Package, containing Two hundred and twenty-four Pounds neat of Candles, Sope, or Starch reſpectively, at the leaſt; nor any Coffee which ſhall be imported or brought into *Great Britain*, otherwiſe than in Caſk, Cheſt, Caſe, Bag, or other Package, containing One hundred and twelve Pounds neat of Coffee, at the leaſt; nor any Tobacco which ſhall be imported or brought into *Great Britain*, otherwiſe than in an Hogſhead, Caſk, Cheſt, Caſe, Bag, or other Package, containing Four hundred and fifty Pounds neat of Tobacco, at the leaſt, ſhall be entered or reported for Exportation; and all Entries or Reports, which, after the ſaid Firſt Day of *Auguſt* One thouſand eight hundred and two, ſhall be made of any ſuch Candles, Sope, Starch, Coffee, or Tobacco reſpectively, contrary to the Directions of this Act, are hereby declared to be null and void; and all ſuch Candles, Sope, Starch, Coffee, and Tobacco reſpectively, imported or brought into *Great Britain* otherwiſe than as aforeſaid, ſhall be forfeited, together with the Packages containing the ſame reſpectively; and all ſuch Candles, Sope, Starch, Coffee, Tobacco, and Packages ſo forfeited, ſhall and may be ſeized by any Officer or Officers of Exciſe.

38 Geo. 3. c. 89.

XX. And whereas the Quantity of Salt for curing Pilchards and Scads allowed by an Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act for transferring the Management of*

of the Salt Duties to the Commiſſioners of Exciſe; and for repealing the Duties on Salt, and the Drawbacks, Allowances, and Bounties paid thereout; and for granting other Duties, Drawbacks, Allowances, and Bounties thereon, is found inſufficient to anſwer the Purpoſe intended; and it is expedient to grant a further Allowance of Salt, and to make further Proviſions in reſpect of Salt to be uſed in curing and preſerving Pilchards and Scads; be it therefore enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred and two, all and every Fiſh Curer or Fiſh Curers to whom any Salt ſhall have been or ſhall be delivered for the Purpoſe of curing and preſerving Fiſh, ſhall, in lieu and inſtead of all former Allowance of Salt for curing and preſerving Pilchards and Scads, be allowed a Credit equal to Three hundred and thirty-ſix Pounds of pure Salt for every Caſk or Veſſel containing Fifty Gallons of Pilchards or Scads, and ſo in Proportion for any greater or leſs Quantity; any Thing in the ſaid Act of Parliament to the contrary in anywiſe notwithſtanding.

From *July* 1, 1802, Fiſh Curers, inſtead of former Allowance of Salt, ſhall be allowed a Credit equal to 336 *lbs.* for every Caſk containing 50 Gallons of Pilchards or Scads.

XXI. And be it further enacted, That no Salt ſhall be uſed or applied in the curing and preſerving of Pilchards or Scads more than Twice, and that in taking Account of Salt which ſhall have been only Once uſed in the curing and preſerving of Pilchards or Scads, Credit ſhall be given or allowed to all and every ſuch Fiſh Curer or Fiſh Curers for ſuch Salt ſo Once uſed as aforeſaid, as containing of pure Salt in the Proportion of Three Parts in Four of the whole Quantity and no more; and all and every the Officers or Officer of Exciſe ſhall, in taking Account of and balancing the Stocks of Salt in the Cuſtody or Poſſeſſion of Fiſh Curers, either give Credit for and make his or their Computations upon and according to the ſeveral and reſpective Proportions before mentioned.

No Salt ſhall be uſed in the curing of Pilchards, *etc.* more than Twice, *etc.*

XXII. And whereas by an Act, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain additional Duties on Bricks and Tiles made in and imported into* Great Britain, certain Tiles therein deſcribed, and which ſhall be made for the Sole Purpoſe of draining wet or marſhy Lands, are exempted from the Duties chargeable on Tiles: And whereas it is expedient to allow Tiles of a leſs Length to be made for ſuch Purpoſe free of Duty; be it therefore enacted, That, from and after the paſſing of this Act, it ſhall and may be lawful to and for any Perſon or Perſons whatſoever to make, for the ſole Purpoſe of draining wet or marſhy Lands, free of the Duties of Exciſe, Tiles not leſs than Nine Inches long, ſuch Tiles being in every other Reſpect of the Deſcription and Dimenſions preſcribed and directed by the ſaid Act; any Thing in any Act or Acts of Parliament contained to the contrary notwithſtanding.

34 Geo. 3. c. 15.

Tiles not leſs than Nine Inches long may be made for the Purpoſe of draining Lands, free of Duty.

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