ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CIII.

An Act to permit *Portugal* Wine to be landed and warehoused in the United Kingdom without Payment of Duties, under certain Restrictions, for a limited Time. [27th *July* 1803.]

WHEREAS it is expedient to allow *Portugal* Wine to be warehoused for a limited Time, and under certain Regulations, on the Importation thereof; 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 all such *Portugal* Wine as shall be imported into the United Kingdom, from and after the Fifteenth Day of *June* One thousand eight hundred and three, directly from *Portugal* in *British* Ships, or Vessels belonging to Persons of any Kingdom or State in Amity with His Majesty, however the same may be navigated, or in Vessels authorized by any Order of His Majesty in Council for that Purpose, or from the Islands of *Guernsey* or *Jersey* in *British* Ships or Vessels, into such Ports in the United Kingdom as are mentioned and enumerated in this Act, may, upon the Entry thereof being first duly made with the proper Officers of the Customs and Excise, be landed from on board the Ship or Vessel in which the same shall be imported, and deposited in such Warehouse or Warehouses as shall from Time to Time be for that Purpose provided at the Charge of the respective Importer or Importers, or Proprietor or Proprietors, of such Wine, before the Payment of any Duty, either of Customs or Excise,

Portugal Wine imported after *June* 15, 1803, directly from *Portugal*, in *British* Ships, or Vessels belonging to Persons of any State in Amity with His Majesty, or authorized by Order in Council, or from *Guernsey* or *Jersey*, into Ports enumerated in this Act, may be landed and warehoused, before Payment of any Duty.

thereon, under and subject to the Conditions, Regulations, and Restrictions, in this Act contained.

Warehouses shall be approved by the Customs and Excise, and Bonds in Double the Duties given for Payment thereof, before the Wine is removed, and within Two Years after landing.

II. And be it further enacted, That every such Warehouse shall be approved of by the respective Commissioners of the Customs and Excise in *England*, *Scotland*, and *Ireland*, if in *London*, *Leith*, or *Dublin*, and if in any other Port or Place, then by the proper Collector and Comptroller of the Customs, and Collectors and Supervisors of Excise at such Port or Place; and sufficient Bonds or Security, in Double the Value of the Duties of Customs payable on the Importation of such Wine in *British*-built Ships or Vessels, shall be given to the Collectors of the Customs, and the like Bond or Security, in Double the Value of the Duty of Excise, to the proper Officers of Excise, who shall be appointed or employed to take the same in His Majesty's Name; which Bonds or Securities such Collectors and Officers respectively are hereby empowered and required to take, that all and every the Duties of Customs and Excise respectively, to which such Wine is or may be subject and liable, shall be duly paid before the same shall be taken from or removed out of any such Warehouse, and within Two Years after the Time the same shall be so landed and deposited in any such Warehouse as aforesaid; and in case the same shall not be taken from or removed out of such Warehouse within such Two Years, then that the said Duties shall be duly paid at the End of such Two Years; such Duties to be computed according to the Gauge of such Wine, to be taken at the Time the same shall be so landed and put into such Warehouses as aforesaid.

No Wines to be landed, without Payment of Duty, except at certain Ports, nor any allowed the Benefit of this Act, which shall not arrive before *Nov.* 10, 1803, unless it be made appear that it was shipped in *Portugal* before *Oct.* 15, 1803, and it be landed before *Jan.* 4, 1804, in the Quantities herein mentioned.

III. Provided always, and be it further enacted, That no Wines shall be landed, without Payment of Duties, or be warehoused under the Authority of this Act, except at One of the under-mentioned Ports, (that is to say), *London*, *Liverpool*, *Lancaster*, *Bristol*, *Hull*, *Chester*, *Colchester*, *Exeter*, *Plymouth*, *Southampton*, *Weymouth*, *Gloucester*, *Poole*, *Portsmouth*, *Great Yarmouth*, *Lynn*, *Dover*, *Newcastle*, *Falmouth*, *Dartmouth*, *Ipswich*, *Newhaven*, *Rochester*, *Leith*, *Aberdeen*, *Greenock*, *Port Glasgow*, *Dublin*, *Drogheda*, *Dundalk*, *Newry*, *Belfast*, *Galway*, *Limerick*, *Londonderry*, *Cork*, *Waterford*, *Sligo*, *New Ross*, *Youghall*, or *Wexford*; nor shall any Importer or Importers, or Proprietor or Proprietors of any such Wine, which shall not arrive at the Port of Importation in *Great Britain* or *Ireland* respectively before the Tenth Day of *November* One thousand eight hundred and three, be allowed the Benefit of this Act, or be permitted to land and warehouse his or their Wine, before Payment of the Duties, unless the Importer or Importers, or Proprietor or Proprietors thereof, shall make it appear to the Satisfaction of the respective Commissioners of the Customs in *England*, *Scotland*, and *Ireland* respectively, as the Case may be, that the Wine which shall be entered for or proposed to be warehoused under the Authority of this Act, was actually and *bonâ fide* shipped in *Portugal* for Importation into *Great Britain* or *Ireland*, on or before the Fifteenth Day of *October* One thousand eight hundred and three, nor unless such Importer or Importers, or Proprietor or Proprietors shall actually land and deposit, before the Fifth Day of *January* One thousand eight hundred and four, and in One or more Warehouse or Warehouses approved as aforesaid, either in *London*, or at One of the before enumerated Ports, the Quantities of Wine herein-after mentioned, that is to say; if in *London* not less than Fifty Pipes or reputed

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Pipes of *Portugal* Red Wine, or Fifteen Pipes or reputed Pipes of *Portugal* White Wine, or if at any One of the other before enumerated Ports, (except the Ports of that Part of the United Kingdom called *Ireland*), not less than Twenty-five Pipes of *Portugal* Red Wine, or Ten Pipes or reputed Pipes of *Portugal* White Wine,

Provision made for lodging and securing Wine at any other Port than those enumerated.

IV. Provided always, and be it further enacted, That it shall and may be lawful for His Majesty, by Order in Council, to be published in the *London Gazette*, to allow, in case it shall be deemed expedient, any Wine imported as aforesaid, to be lodged and secured under the Conditions of this Act at any Port in this Kingdom, other than those herein enumerated; and such Wine shall be in every Respect subject to the same Rules, Regulations, and Restrictions, Penalties and Forfeitures, as if the same had been imported into any Port enumerated in this Act.

But less than the specified Quantities of Wine may be deposited, provided the whole be deposited within the Time limited for Importation, otherwise it may be sold for Payment of the Duties.

V. Provided always, and be it further enacted, That it shall be lawful for any such Importer or Importers, Proprietor or Proprietors of any such Wine, to import and deposit in any such Warehouse, any less Quantities than are by this Act specified as the Quantities to be deposited by the same Person, provided that the whole Quantity required by this Act shall be deposited pursuant to the Provisions of this Act, within the Period limited by this Act for the Importation of such Wine: Provided also, that in case the whole Quantity required by this Act shall not be deposited by any such Importer or Importers, Proprietor or Proprietors, before such Period as aforesaid, then and in such Case the full Duties of Customs and Excise, payable on such Wine, shall be immediately payable and paid; and in case of Non-payment of such respective Duties, the respective Commissioners of Customs and Excise are hereby authorized to sell all such Wine, and apply the Produce of such Sale in like Manner as by this Act directed, with respect to Wine that shall remain in any Warehouse the full Time allowed by this Act; any Thing in this Act or any other Act to the contrary thereof notwithstanding.

Vessels arriving with Wine at a Port not herein enumerated, may remove to one, and there land it.

VI. And be it further enacted, That if any Ship or Vessel has arrived, or shall arrive at any Port in *Great Britain* or *Ireland*, not in this Act enumerated, the said Ship or Vessel may lawfully depart from such Port without Molestation or Hindrance, with any Wine on board intended to be warehoused under the Regulations of this Act, and carry the same to any Port or Place mentioned and enumerated in this Act, and there enter, land, and deliver any such Wine, under and subject to the Provisions, Regulations, and Restrictions of this Act.

Before any Cask of Wine is warehoused, the Number and Content shall be cut in the Head.

VII. And be it further enacted, That before any Pipe or Cask of Wine shall be put or deposited in any such Warehouse as aforesaid, the Number and full Content thereof shall, at the Charge of the Importer or Importers, or Proprietor or Proprietors thereof, be cut in the Head of every such Pipe or Cask, under the Inspection and according to the Direction of the proper Officers of the Customs and Excise respectively.

Act not to alter the Duties of Package, *etc.*

VIII. Provided always, That nothing in this Act contained shall extend, or be construed to extend, to repeal, or in anywise alter the Duties of Package, Scavage, Balliage, or Portage, or any other Duties payable to the Mayor, and Commonalty and Citizens of the City of *London*, or

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to the Lord Mayor of the ſaid City for the Time being, or to any other City or Town Corporate, within the Kingdom of *Great Britain*, or to repeal or anywiſe alter the Priſage of Wines, the Duty called *Butlerage*, or to any ſpecial Privilege or Exemption to which any Perſon or Perſons, Bodies Politick or Corporate, is or are now entitled by Law, but the ſame ſhall be continued as heretofore.

Warehouſes to be ſecured under the joint Locks of the Proprietor and the proper Officer, and may be entered into on Notice to the proper Officer, between certain Hours.

IX. And be it further enacted, That every ſuch Warehouſe ſhall be ſecured under the joint Locks of the Proprietor or Occupier thereof, and of the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*; and that when and ſo often as the Importer or Importers, Proprietor or Proprietors of any ſuch Wine, ſhall have Occaſion or be deſirous to examine the State of any ſuch Wine, or to rack the ſame, or perform any other lawful Operation thereon, ſuch Importer or Importers, Proprietor or Proprietors, upon giving Twelve Hours Notice in Writing to the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*, ſpecifying the particular Warehouſe, and the Purpoſe for which he deſires to enter the ſame, ſhall be at Liberty, either by himſelf or any known Servants or Agents, to enter into any ſuch Warehouſe, and to examine, or rack or perform any other lawful Operation on ſuch Wine: Provided, that no Perſon whatever ſhall enter or remain in any ſuch Warehouſe, except between the Hours of Eight in the Forenoon and Four in the Afternoon, and except in the Preſence of the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*; and ſuch Officer, upon receiving ſuch Notice as aforeſaid, is hereby required to open ſuch Warehouſe, and attend the Examination, racking, or other Operation to be performed upon ſuch Wine accordingly: Provided not more than One Warehouſe belonging to any ſuch Importer or Importers, or Proprietor or Proprietors, be opened at one and the ſame Time; any Thing herein to the contrary in anywiſe notwithſtanding.

Not more than One Warehouſe belonging to any Proprietor to be opened at the ſame Time.

As ſoon as any ſuch Wine ſhall be drawn off into another Caſk, the Officer ſhall take an Account of the Content, and the Proprietors ſhall cut the Number and Content in the Head.

X. And be it further enacted, That as ſoon as any Wine ſhall, in any ſuch Warehouſe as aforeſaid, have been racked or drawn off from One Pipe or Caſk into any other Pipe or Caſk, the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*, ſhall immediately proceed to gauge, aſcertain, and take Account of the Content of every ſuch Pipe or Caſk, and of the Quantity of Wine contained in the ſame; and the Importer or Importers, or Proprietor or Proprietors of ſuch Wine, ſhall thereupon cut, or cauſe the Number and Content thereof to be cut, in the Head of every ſuch Pipe or Caſk, under the Inſpection, and according to the Direction of ſuch Officer.

Caſks of Wine may be filled up from any other of the ſame Kind of Wine in Preſence of the proper Officer.

XI. And be it further enacted, That it ſhall and may be lawful to and for the Importer or Importers, Proprietor or Proprietors of any Wine ſo put or depoſited in any ſuch Warehouſe as aforeſaid, at any Time before Payment of Duty for the ſame, to cauſe any Ullage Pipe, or Caſk of Wine, to be filled up in the Preſence of the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*, from any other Pipe or Caſk of the ſame Species of Wine which ſhall be then remaining in ſuch Warehouſe.

XII. And

XII. And be it further enacted, That it shall and may be lawful for the Importer or Importers, or Proprietor or Proprietors of any such Wine so warehoused as aforesaid, to lodge and deposit in any such Warehouse, at any Time or Times, such Quantity of Foreign Brandy as shall be deemed necessary to preserve or improve the Wine deposited therein, not exceeding in the Whole the Proportion of Eight Gallons of such Brandy for each and every Pipe or reputed Pipe of Wine that shall be put or deposited in such Warehouse: Provided always, that all such Brandy shall be accompanied with a regular and authentic Excise Permit, and that the same shall not be of any lower Degree of Strength than that of One to Fifteen over Hydrometer Proof.

Foreign Brandy for preserving Wine, may be deposited in Warehouses with it, in certain Quantities, if accompanied with a Permit, and of a certain Degree of Strength.

XIII. And be it further enacted, That it shall and may be lawful for the Importer or Importers, or Proprietor or Proprietors of any such Wine so deposited in any such Warehouse or Warehouses as aforesaid, at any Time during which the said Wine may lawfully remain in any such Warehouse, without Payment of the Duty thereon, to mix a certain Portion of such Brandy as aforesaid therewith, not exceeding Eight Gallons of such Brandy to each Pipe or reputed Pipe of such Wine: Provided always, that such Mixture be made in the Presence, and taken Account of by the proper Officer of Excise, if in *Great Britain*, or other proper Officer, if in *Ireland*.

A certain Portion of such Brandy may be mixed with warehoused Wine, in Presence of the Officer.

XIV. And be it further enacted, That no Person or Persons whatever shall be permitted to receive, remove, or take out of any such Warehouse or Warehouses, except in that Part of the United Kingdom called *Ireland*, any less Quantity than Ten Pipes, or reputed Pipes, of such Wine at any One Time, save and except such Quantity as may happen to remain in any such Warehouse to be last delivered; in which Case it shall and may be lawful for any Person, being legally entitled to the same, to receive, remove, or take the same from or out of any such Warehouse, although the Quantity thereof should not, in the Whole, be equal to Ten Pipes, or reputed Pipes.

No warehoused Wine to be taken out, except in *Ireland*, in less Quantity than Ten Pipes.

XV. And be it further enacted, That the Duties for all Wine, warehoused under the Authority of this Act, shall be computed and paid according to the Quantity delivered or taken away from any such Warehouse, without any Deduction or Abatement for or in respect of any Brandy which may or shall have been mixed with any such Wine, or for or in respect of any Sediment, Lees, Bottoms, or Dregs of Wine or otherwise; any Thing in this Act to the contrary in anywise notwithstanding: Provided always, that, out of the Duties of Customs and Excise for the last Quantity of Wine which shall remain to be delivered from or out of any such Warehouse, there shall be deducted the Duties on so many Gallons of Wine as shall be equal to the Quantity of Brandy taken account of by the proper Officer as having been mixed in his Presence with the Whole Quantity of Wine, which, under the Authority and Direction, and according to the Regulations of this Act, shall have been put or deposited in any such Warehouse, and mixed with such Wine as aforesaid.

Duties to be paid according to the Quantity taken out of Warehouses, and out of the Duties on the last Quantity, a Deduction shall be made equal to the Quantity of Brandy mixed with the Whole.

XVI. And be it further enacted, That if, on clearing any such Warehouse as aforesaid, it shall appear to the Commissioners of Customs and Excise respectively, from the Returns or Reports of the Officers of Excise, that

Commissioners of Customs and Excise may allow the Amount of

Duties for the Deficiency, by Waſte and refuſed Dregs, of the Quantity of Wine warehouſed, not exceeding a certain Proportion.

that by unavoidable Leekage and Waſte, and by Sediment, Lees, Bottoms, or Dregs of Wine, for which the Importer or Importers, Proprietor or Proprietors ſhall refuſe or decline to pay the Duties, there is an actual Deficiency of the Quantity of Wine depoſited in any ſuch Warehouſe, according to the Gauge of the reſpective Officers on the landing and at the Time of depoſiting the Wine in ſuch Warehouſe, adding to ſuch gauged Quantity and including therewith the Quantity of Brandy actually and *bonâ fide* mixed with ſuch Wine as aforeſaid; that then and in every ſuch Caſe the reſpective Commiſſioners of Cuſtoms and Exciſe ſhall and they are hereby empowered and required to ſet off or allow to the Importer or Importers, or Proprietor or Proprietors of ſuch Wine, a Sum equal to the Amount of the Duties of Cuſtoms and Exciſe reſpectively, for the Deficiency: Provided always, that no Allowance ſhall be made beyond the Deficiency which ſhall have actually and unavoidably happened or occurred through Leekage or Waſte and refuſed Sediment, Lees, Bottoms, or Dregs of Wine; nor ſhall any Allowance be made on account of Leekage, Waſte, or refuſed Sediment, Lees, Bottoms, or Dregs of Wine, beyond or exceeding the Proportion of Five Gallons in every One hundred and forty Gallons of the whole Quantity of Wine, computed upon the Officer's Gauge, that ſhall have been put or depoſited in any ſuch Warehouſe as aforeſaid.

If refuſed Dregs ſhall remain after all Duties are paid, or after Two Years from warehouſing the Wine, they may be deſtroyed.

XVII. And be it further enacted, That if any refuſed Sediment, Lees, Bottoms, or Dregs of Wine, ſhall remain in any ſuch Warehouſe, after all the Duties chargeable for the Wine ſhall be paid, or after the Expiration of Two Years from the Time ſuch Wine ſhall have been put or depoſited in ſuch Warehouſe, then and in ſuch Caſe it ſhall be lawful for the Commiſſioners of Exciſe, and they are hereby required and directed to cauſe all ſuch Sediment, Lees, Bottoms, or Dregs of Wine to be forthwith thrown away and entirely deſtroyed.

Importers to give a written Entry of certain Particulars to the Collectors of the Cuſtoms and Exciſe, of the Wine for which the Duties are propoſed to be paid, which ſhall be previouſly counterſigned by the Officer attending the Warehouſe; and the Collectors ſhall grant a Warrant for the Quantity for which the Duties ſhall be paid, on Production of which, a Permit ſhall be granted.

XVIII. And be it further enacted, That when the Importer or Importers, or Proprietor or Proprietors of any Wine depoſited in any ſuch Warehouſe as aforeſaid, ſhall be deſirous of paying the Duties on ſuch Wine, he or they ſhall give to the Collectors of the Cuſtoms and Exciſe reſpectively, an Entry in Writing, ſpecifying the Number of the Pipes or Caſks, and Number of, and alſo the Quantity of Wine contained in each, for which he or they ſhall intend or propoſe to pay the Duties; and every ſuch Entry, before preſented to the ſaid Collectors reſpectively, ſhall be counterſigned by the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer if in *Ireland*, who ſhall be appointed or employed to attend the Warehouſe in which the Wine for which the Duty ſhall be propoſed to be paid ſhall be put or depoſited, and thereupon the reſpective Collectors aforeſaid ſhall compute and receive the Duties reſpectively, and ſhall, without Fee or Reward, ſeverally grant and give to the Importer or Importers, Proprietor or Proprietors of ſuch Wine, a Warrant expreſſing the Numbers of the Pipes or Caſks of Wine, and the Quantity of Wine contained in each, and in the Whole, for which the full Duties ſhall have been paid; and upon the Production of ſuch Warrants, the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*, having Charge of the Warehouſe in which the Wine ſpecified in ſuch Warrants ſhall be lodged or depoſited, ſhall ſuffer and allow the ſame to be delivered and taken away, and the proper Officer of

of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*, ſhall alſo give and grant to the Perſon or Perſons entitled to take away and receive ſuch Wine, a regular and authentic Permit for the ſame.

Officers on giving One Hour's Notice may at any Time take an Account of the Wine, &c. in Warehouſe.

XIX. And be it further enacted, That the proper Officers of the Cuſtoms and Exciſe ſhall, at all Times, upon giving One Hour's Notice to the Proprietor or Occupier of any ſuch Warehouſe, be permitted to have free Acceſs and Entry into the ſame, and ſhall alſo be permitted to examine, gauge, and take Account of the Wine, Brandy, or other Articles or Commodities therein.

Penalty of 200*l.* for opening Locks, clandeſtinely entering Warehouſes, embezzling Wine or Brandy, or concealing any Water, *etc.*

XX. And be it further enacted, That if any Perſon or Perſons whatever ſhall wilfully open, break, force, or damage any Lock or Locks, or other Faſtening to or upon any ſuch Warehouſe as aforeſaid, or ſhall clandeſtinely or privately enter or gain Admittance into any ſuch Warehouſe, contrary to the Directions and the true Intent and Meaning of this Act, or without Notice to and without the Conſent and Preſence of the proper Officer of Exciſe, if in *Great Britain*, or other proper Officer, if in *Ireland*; or if any Perſon or Perſons whatſoever ſhall privately or fraudulently embezzle, hide, conceal, remove, carry, or convey away any Wine or Brandy put or depoſited in any ſuch Warehouſe, or ſhall carry or convey into or conceal in any ſuch Warehouſe any Water or other Liquor whatſoever, ſuch Brandy as aforeſaid excepted, every Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of Two hundred Pounds.

Wine remaining more than Two Years in Warehouſes, ſhall be ſold, and the Proceeds applied as herein directed; and if inſufficient to ſatisfy the Duties, *&c.* the Deficiency ſhall be paid by the Importer or Proprietor of the Wine.

XXI. And be it further enacted, That all Wine, not being actual Sediment, Lees, Bottoms, or Dregs of Wine, which ſhall be remaining in any Warehouſe, after the End and Expiration of Two Years from the Day on which the ſame ſhall have been firſt put and depoſited therein, ſhall, under the Direction of the Commiſſioners of Exciſe, be publickly ſold to the beſt Bidder, for and towards defraying the Duties, Coſts, and Charges; and the Proceeds of ſuch Sale ſhall be applied and paid as follows; that is to ſay, out of ſuch Proceeds there ſhall be firſt paid the Coſts and Charges attending the Cuſtody and Sale of the ſaid Wine; ſecondly, out of the ſaid Proceeds ſhall be paid to the reſpective Collectors of Cuſtoms ſo much Money as will be ſufficient to ſatisfy the Cuſtom Duties for and in reſpect of ſuch Wine; and thirdly, out of the ſaid Proceeds ſhall be paid to the reſpective Collectors of Exciſe ſo much Money as will be ſufficient to ſatisfy the Exciſe Duties for and in reſpect of ſuch Wine; and laſtly, the Overplus (if any be) ſhall be paid to the Importer or Importers, or Proprietor or Proprietors of ſuch Wine; but if the Proceeds of the Sale of ſuch Wine ſhall not, in each and every Caſe, be ſufficient to ſatisfy the whole Duties, both of Cuſtoms and Exciſe, and alſo the Coſts and Charges of the Cuſtody and Sale thereof, then and in ſuch Caſe the Amount of ſuch Deficiency ſhall be ſatisfied and paid by the Importer or Importers, Proprietor or Proprietors of ſuch Wine.

The Commiſſioners of the Cuſtoms and Exciſe may forbear to put Bonds in Suit.

XXII. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of the Cuſtoms and Exciſe reſpectively, in *England*, *Scotland*, and *Ireland* reſpectively, to forbear, if they ſhall ſee Cauſe ſo to do, to put in Suit any Bond by this Act directed to be given

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or entered into, upon such Terms and Conditions as to the said respective Commissioners shall seem meet.

Penalty of 500 *l.* for forging or altering any Entry, Warrant, or Permit.

XXIII. And be it further enacted, That if any Person shall counterfeit, forge, or alter, or cause to be counterfeited, forged, or altered, any Entry, Warrant, or Permit, in any Case in which an Entry, Warrant, or Permit is by this Act required to be used, given, or granted, every Person so offending shall forfeit Five hundred Pounds.

Penalty of 200 *l.* for obstructing Officers in the Execution of this Act.

XXIV. And be it further enacted, That if any Person or Persons whatsoever shall resist, oppose, molest, hinder, or obstruct any Officer or Officers of the Customs or Excise, in the due Execution of this Act, every such Person or Persons so offending shall, for every such Offence, forfeit the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

XXV. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise now in force in *Great Britain* and *Ireland* respectively, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at *Westminster* or *Dublin*, or in the Court of Exchequer, in *Scotland* respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who will inform, discover, or sue for the same.

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