

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXV.

An Act to explain and amend Two Acts, made in the Second, and Thirty-ninth and Fortieth Years of the Reign of His present Majesty, for preventing the committing of Thefts and Frauds by Persons navigating Bum Boats and other Boats, upon the River *Thames*, and for the more effectual Prevention of Depredations thereon, so far as relates to the Seizure of Exciseable Commodities.

[27th *July* 1803.]

WHEREAS by an Act made in the Second Year of the Reign of His present Majesty, intituled, *An Act to prevent the committing of Thefts and Frauds by Persons navigating Bum Boats and other Boats upon the River* Thames; and by another Act, made in the Thirty-ninth and Fortieth Year of the Reign of His present Majesty, intituled, *An Act for the more effectual Prevention of Depredations on the River* Thames *and in its Vicinity; and to amend an Act made in the Second Year of the Reign of His present Majesty, to prevent the committing of Thefts and Frauds by Persons navigating Bum Boats and other Boats upon the River* Thames, certain Powers and Authorities are given and granted which are incompatible with the Laws of Excise made for the Prevention

2 Geo. 3. c. 28.

39 & 40 Geo. 3. c. 87.

of Frauds and the Security of the Revenue, and under which Powers and Authorities fair Dealers may be injured, the Revenue expoſed to great Loſs, and much Uncertainty and Confuſion introduced into the Accounts required to be kept by the Officers of Exciſe; for Remedy whereof, 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, from and after the paſſing of this Act, all Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, Snuff, Wine, Brandy, Rum, Geneva, or other Spirits, or any other Goods, Wares, or Merchandize, that now are, or hereafter may be, ſubject or liable to a Duty of Exciſe which ſhall be ſtopped, detained, or taken by any Police or Peace Officer, or other Perſon or Perſons under and by virtue of the before recited Acts of Parliament, or under or by virtue of any other Authority whatever, for or by reaſon of the ſame having been unſhipped, ſmuggled, or run on Shore, or made or manufactured without Payment of Duty; or for or by reaſon of the ſame being removed or removing without Permit, or for any other Cauſe of Forfeiture, ſhall, and the ſame is hereby directed and required to be carried, conveyed, or taken to and depoſited and lodged in the Chief Office of Exciſe in *London*, within Twenty-four Hours after the ſame ſhall have been ſo taken, ſtopped, or detained, in order that all ſuch Articles or Commodities as aforeſaid, and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion the ſame were found, may be proſecuted, or proceeded againſt as the Nature of the Caſe ſhall or may require; any Thing in the aforeſaid Acts or any other Act or Acts of Parliament to the contrary thereof in any wiſe notwithſtanding.

Articles ſubject to Exciſe Duty ſtopped by Reaſon of Forfeiture ſhall be conveyed to the Exciſe Office within 24 Hours.

II. And be it further enacted, That in caſe any ſuch Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, Snuff, Wine, Brandy, Rum, Geneva, or other Spirits, ſo ſubject or liable to a Duty of Exciſe, ſhall be ſtopped, detained, or taken by any Police or Peace Officer, or other Perſon or Perſons on Suſpicion of the ſame having been feloniouſly ſtolen, taken, or received, it ſhall and may be lawful to and for ſuch Police or Peace Officer, or other Perſon or Perſons ſo ſtopping, detaining, or taking the ſame, to lodge and depoſit all ſuch Articles or Commodities as aforeſaid, in the Office of the *Thames* Police, or the Police Office neareſt to the Place where the ſame ſhall be ſo ſtopped, detained, or taken as aforeſaid, there to remain until and in order to be produced at the Trial of any Perſon or Perſons who ſhall or may be charged with feloniouſly ſtealing, taking, or receiving the ſame as aforeſaid.

Such Articles being ſtopped on Suſpicion of being ſtolen, ſhall be depoſited in the Office of the *Thames* Police, *etc.* till produced at the Trial;

III. Provided always, and it is hereby further enacted, That every ſuch Police or Peace Officer, or other Perſon or Perſons who ſhall ſo ſtop, detain, or take any ſuch Article or Commodity as aforeſaid, on Suſpicion of the ſame having been ſo feloniouſly ſtolen, taken, or received as aforeſaid, ſhall within Twenty-four Hours after he or they ſhall have ſtopped, detained, or taken the ſame as aforeſaid, give Notice thereof in Writing at the ſaid Chief Office of Exciſe, and ſhall thereupon permit the proper Officer of Exciſe to examine and take Account of all ſuch Articles and Commodities ſo ſtopped, detained, or taken as aforeſaid.

but Notice ſhall be given of ſuch Detention to the Exciſe Office within 24 Hours.

IV. And

IV. And be it further enacted, That when and ſo ſoon as the Perſon or Perſons ſo charged with feloniouſly ſtealing, taking, or receiving any ſuch Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, Snuff, Wine, Brandy, Rum, Geneva, or other Spirits, ſhall have been tried for the ſaid Felony, all ſuch Articles and Commodities as aforeſaid, ſhall be immediately conveyed to and depoſited in the ſaid Chief Office of Exciſe, to be proſecuted or proceeded againſt for ſuch Cauſe of Forfeiture as the ſame may be liable to, or to be reſtored upon Payment of ſuch Duties as may be due in reſpect of the ſame, to ſuch Perſon as may prove himſelf to be the legal Proprietor, or otherwiſe be dealt with in ſuch Manner as the Caſe may require.

After Trial Goods to be conveyed to the Exciſe Office.

V. And be it further enacted, That in caſe any Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, Snuff, Wine, Brandy, Rum, Geneva, or other Spirits, or any other Goods, Wares, or Merchandize that now are or hereafter may be ſubject or liable to a Duty of Exciſe, which ſhall be ſo ſtopped, detained, or taken as aforeſaid, ſhall not be conveyed to and lodged and depoſited in the Chief Office of Exciſe in *London* in the Manner and within the Time or Times reſpectively by this Act directed, all ſuch Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, Snuff, Wine, Brandy, Rum, Geneva, or other Spirits, or any other Goods, Wares, or Merchandize that now are or hereafter may be ſubject or liable to any Duty of Exciſe, which ſhall not be ſo conveyed and actually lodged and depoſited in the ſaid Chief Office, ſhall be forfeited, and ſhall and may be ſeized or re-ſeized by any Officer or Officers of Exciſe; and the Party or Parties neglecting or refuſing ſo to convey to and to lodge and depoſit the ſame in the ſaid Chief Office of Exciſe, ſhall forfeit and loſe the Sum of Twenty Pounds.

If ſuch Goods ſhall not be conveyed to the Exciſe Office in Manner hereby required, they may be ſeized: And the Perſon making Default ſhall forfeit 20*l.*

VI. And be it further enacted, That if any Perſon or Perſons whatſoever, ſhall moleſt, diſturb, hinder, oppoſe, or impede any Officer or Officers of Exciſe in the Execution of the Powers and Authorities by this Act granted; every Perſon ſo offending ſhall forfeit and loſe the Sum of Two hundred Pounds.

Perſons obſtructing Officer ſhall forfeit 200*l.*

VII. 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, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, 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 ſhall inform, diſcover, or ſue for the ſame.

How Penalties ſhall be levied and applied.

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