

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. XXII.

An Act for granting to His Majesty certain Duties on Licences to Persons selling Hats, and on Hats sold by Retail, in *Ireland*. [24th *March* 1803.]

WHEREAS by an Act passed in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty, His Heirs and Successors, the several Duties therein mentioned, to be levied by the Commissioners for managing the Stamp Duties*, certain Duties were granted, for a Time therein limited, on all Licences to Persons selling Hats, and on Hats sold by Retail in *Ireland*, which said recited Act has, by divers Acts of the Parliament of the United Kingdom, been continued until the Twenty-fifth Day of *March* One thousand eight hundred and three; and it is expedient that the said Duties should be further continued, and that the Collection of the same should be regulated in Manner herein-after mentioned: May it therefore please Your Majesty that it may be enacted; and 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

40 Geo. 3. (I.) c. 16.

From and after *March* 25, 1803, following Duties ſhall be paid by Retailers of Hats:

ment aſſembled, and by the Authority of the ſame, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, there ſhall be throughout *Ireland* raiſed, levied, collected, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral and reſpective Rates and Duties following; (that is to ſay), All Perſons uttering or vending in *Ireland* by Retail any Hats, commonly called or known by the Name of Felt or Wool, Stuff or Beaver Hats, or any Leather or Japanned Hats, ſhall annually take out a Licence for that Purpoſe in Manner herein-after preſcribed; and where the Perſon ſo uttering or vending by Retail ſuch Hats as aforeſaid ſhall reſide in any City or Town Corporate in *Ireland*, there ſhall be charged a Stamp Duty of One Pound; and where the Perſon uttering or vending by Retail any ſuch Hats as aforeſaid ſhall reſide in any other Part of *Ireland*, there ſhall be charged a Duty of Five Shillings; and for every Felt or Wool, Stuff or Beaver Hat, or any Leather or Japanned Hat, of the Price or Value of Five Shillings, and not amounting to the Price or Value of Seven Shillings, which ſhall be uttered, vended, or ſold by any Perſon or Perſons taking out ſuch Licence, there ſhall be charged a Stamp Duty of Sixpence; for every Felt or Wool, Stuff or Beaver Hat, or any Leather or Japanned Hat, amounting to the Price or Value of Seven Shillings, and not amounting to the Price or Value of Twelve Shillings, which ſhall be uttered, vended, or ſold by any Perſon taking out ſuch Licence, there ſhall be charged a Stamp Duty of One Shilling; for every Felt or Wool, Stuff or Beaver Hat, or any Leather or Japanned Hat, amounting to the Price or Value of Twelve Shillings, and not amounting to the Price or Value of Sixteen Shillings and Three-pence, which ſhall be uttered, vended, or ſold by any Perſon taking out ſuch Licence, there ſhall be charged a Stamp Duty of One Shilling and Sixpence; for every Felt or Wool, Stuff or Beaver Hat, or any Leather or Japanned Hat, amounting to the Price or Value of Sixteen Shillings and Three-pence or upwards, which ſhall be uttered, vended, or ſold by any Perſon or Perſons taking out ſuch Licence, there ſhall be charged a Stamp Duty of Two Shillings.

1 *l.* Stamp for Licence to ſell in a City or Town Corporate, 5 *s.* in other Parts;

6 *d.* for each Hat from 5 *s.* to 7 *s.*

1 *s.* for each Hat from 7 *s.* to 12 *s.*

1 *s.* 6 *d.* for each Hat from 12 *s.* to 16 *s.* 3 *d.*

2 *s.* for each Hat of Value of 16 *s.* 3 *d.* and upwards.

50 *l.* Penalty for ſelling Hats without Licence after *March* 25, 1803.

II. And be it further enacted, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, no Perſon whatſoever required by this Act to be licenſed ſhall, unleſs he, ſhe, or they be licenſed in Manner herein-after preſcribed, utter, vend, or ſell any Felt or Wool, Stuff or Beaver Hat, or any Leather or Japanned Hat in *Ireland*, upon Pain to forfeit for every Offence the Sum of Fifty Pounds, to be recovered and applied in Manner as herein-after is directed.

Commiſſioners of Stamps to grant Licences annually.

III. And be it further enacted, That, from and after the Twenty-fifth Day of *March* One thouſand eight hundred and three, any One or more of His Majeſty's Commiſſioners appointed for managing the Duties in *Ireland*, ariſing by Stamps on Vellum, Parchment, and Paper, or ſome Perſon duly authorized by any One or more of them, ſhall grant Licences to ſuch Perſons who ſhall apply for the ſame, to ſell Felt or Wool, Stuff or Beaver Hats, or Leather or Japanned Hats in *Ireland*, ſuch Licence to continue in force from the Day of granting the ſame until the Twenty-fifth Day of *March* next after granting the ſame; and all and every Perſon

ſon and Perſons, who ſhall take out ſuch Licences in *Ireland* for ſelling Hats, ſhall take out a freſh Licence for another Year, Ten Days at leaſt before the Twenty-fifth Day of *March* in each and every Year, if he or ſhe ſhall continue to ſell Hats by Retail; and ſhall in like Manner renew ſuch Licence from Year to Year, paying down the reſpective Sums due for the Stamps on ſuch Licence, as long as he or ſhe ſhall continue to ſell Hats by Retail.

The Words *Dealer in Hats by Retail* ſhall be on the Front of the Houſe of each Perſon licenſed, Penalty 10 *l.*

IV. And be it further enacted, That every Perſon, vending or expoſing to Sale any Hat or Hats by Retail, and who ſhall have taken out a Licence for that Purpoſe as herein-before is directed, ſhall cauſe the Words, "Dealer in Hats by Retail," to be painted, printed, or written in large and legible Characters, either over the Door, or in ſome viſible Place on the Front of his, her, or their Houſe, Shop, or Warehouſe, at the reſpective Place at which he, ſhe, or they keep ſuch Hats for Sale, to denote that ſuch Perſon or Perſons is a Dealer in Hats, and licenſed for that Purpoſe; and if any Perſon ſo licenſed as aforeſaid ſhall preſume to ſell any Hat without fixing or hanging out ſuch Notice as aforeſaid, every Perſon ſo vending or expoſing to Sale any Hats ſhall, for every Hat ſo ſold, forfeit and pay the Sum of Ten Pounds, to be recovered and diſtributed as herein-after is directed.

50 *l.* Penalty for having ſuch Words on Houſes of unlicenſed Perſons.

V. And be it further enacted, That if any Perſon or Perſons ſhall have, or cauſe the Words, "Dealer in Hats," to be fixed or put over the Door, or on any other Part of his, her, or their Houſe or Shop, or Warehouſe, without being licenſed as aforeſaid, he, ſhe, or they ſo offending ſhall, for every Offence, forfeit the Sum of Fifty Pounds.

Perſon ſelling leſs than a Dozen deemed Retailers.

VI. And whereas Doubts may ariſe what Perſon or Perſons may be conſidered as a Retail Dealer or Dealers in Hats within the Conſtruction of this Act, be it therefore enacted and declared, That all Perſons, who ſhall ſell any leſs Quantity than One Dozen of Hats at One Time to any One Perſon, ſhall be deemed a Retailer of and Retail Dealer in Hats, and ſhall be liable to take out a Licence for that Purpoſe.

Stamps to be provided by Commiſſioners, which they may alter occaſionally.

VII. And be it further enacted, That, for the better and more effectual levying and collecting the ſaid Duties on Hats, according to the Proviſions of this Act, the Commiſſioners for the Time being appointed to manage the Stamp Duties in *Ireland*, or any One or more of them, is or are hereby empowered and required to provide and uſe ſuch Stamps, to denote the ſaid Duties on Hats, as ſhall be requiſite for the Execution of this Act, and from Time to Time to alter or renew the ſame, or make new Stamps to denote the ſaid Duties, as they, or any One or more of them, ſhall think fit, and to do all other Things neceſſary to be done for putting this Act into Execution with Relation to the ſaid Duties on Hats, in the like and in as full and ample Manner as they, or any of them, are or is authorized to put in Execution any Law now in force, or hereafter to be in force, concerning Stamp Duties of any Kind whatſoever.

How Duties ſhall be calculated and marked on Hats.

VIII. And be it further enacted, That, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, the Rates of Duty

Duty by this Act impoſed ſhall be calculated at and according to the full Price and Value of the Hats, in reſpect of which ſuch Duty ſhall be charged, and of all the Mountings and other Ornaments, except Gold and Silver Lace, ſold or expoſed to Sale therewith; and that every Hat made wholly of Felt, Wool, Stuff, Beaver, or Leather, or any Mixture of the ſaid Subſtances, or any of them, or with any other Subſtance or Subſtances, by whatever Name ſuch Hat ſhall be called or diſtinguiſhed, ſhall be liable to the ſaid Duties by this Act impoſed; and every ſuch Hat, which, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, ſhall be ſold and delivered, ſhall, previous to ſuch Delivery, be lined or covered in the Inſide of the Crown thereof with Silk, Linen, or other proper Materials whereon a durable Mark or Stamp can conveniently be affixed to denote the Duties by this Act impoſed, and on which Materials a Stamp or Mark, to be provided by the ſaid Commiſſioners in purſuance of this Act, ſhall have been ſtamped or marked, according to the Rate of Duty calculated as aforeſaid, and according to the Directions of this Act.

In what Manner Hat Linings ſhall be ſtamped.

IX. And be it further enacted, That, for the greater Convenience in ſtamping ſuch Materials as aforeſaid, any Perſon or Perſons whatever may bring or ſend, or cauſe to be brought or ſent to the Head Office of Stamps in *Dublin*, any Quantity proper to be uſed, and intended to be uſed for the Purpoſe of lining and covering the Inſide of the Crown of ſuch Hats, and cut into Shapes for that Purpoſe, to be marked and ſtamped with ſuch Marks and Stamps to be provided as aforeſaid, to denote the Rates of Duties payable for the Hats to which ſuch Materials are to be affixed, as the Perſon or Perſons bringing the ſame ſhall require; and the ſaid Commiſſioners, or their Officers to be employed under them for that Purpoſe, or ſome of them, ſhall from Time to Time, before the ſaid Materials ſhall be ſtamped, take an Account of the Number of Shapes which ſhall be at any One Time brought to the ſaid Head Office to be ſtamped, and of the ſeveral Rates and Duties required by the Perſon or Perſons bringing the ſame to be ſtamped thereon, and enter the ſame in a Book or Books to be provided and kept for that Purpoſe, and upon taking ſuch Account thereof ſhall mark or ſtamp, with One of the ſaid Stamps, One of the Pieces of every ſuch Lining, in ſuch Part thereof and in ſuch Manner, as that the Stamp put thereon ſhall be and remain viſible and conſpicuous when and after the ſame ſhall have been affixed to any Hat in the Manner intended, and to be declared as herein is mentioned, the Perſon or Perſons bringing the ſame to be ſo ſtamped as aforeſaid, paying to the Receiver General of the Stamp Duties for the Time being, or his Clerk, the ſeveral Duties payable for the ſame, by virtue of this Act, ſubject to ſuch Diſcount and Allowance thereon, as is hereinafter provided; which Stamp or Mark, when put on ſuch Lining or Inſide Covering in purſuance of this Act, ſhall be a ſufficient Diſcharge for the Duty denoted thereby to be paid.

Commiſſioners may open Accounts with Hatters, if they think fit, on Security

X. Provided always, and be it further enacted, That it ſhall be lawful for the Commiſſioners of the ſaid Stamp Duties for the Time being, or any One or more of them, if he or they ſhall think fit, and not otherwiſe, to open an Account in Books to be provided by the ſaid Commiſſioners

ſioners for that Purpoſe, with any Perſon or Perſons carrying on the Trade and Buſineſs of a Dealer or Dealers in, or a Manufacturer or Manufacturers of, Linings for Hats, by this Act required to be ſtamped as aforeſaid, who reſpectively ſhall have given, or cauſed to be given, to the Satisfaction of the ſaid Commiſſioners, or any One or more of them, Security by Bond, to His Majeſty, His Heirs and Succeſſors, for the Payment of the Duties at the Times and in the Manner to be preſcribed by the ſaid Commiſſioners, or any One or more of them, as herein-after is mentioned, and from Time to Time, at the Requeſt of ſuch Perſon or Perſons, to ſtamp ſuch Materials or Linings as ſhall be brought to the ſaid Head Office for that Purpoſe, and to return the ſame ſo ſtamped, upon the Credit of ſuch Perſon or Perſons, he, ſhe, or they firſt delivering, or cauſing to be delivered to the ſaid Commiſſioners, or their Officers, a Note, in Writing, ſigned by him, her, or them reſpectively, of the Quantities of Linings from Time to Time required to be ſtamped, and the Amount and Denominations of the Stamps required to be put thereon, and on the Re-delivery of ſuch Linings ſo ſtamped, ſigning, or cauſing to be ſigned, a ſufficient Receipt for the ſame, for which Payments, if the ſame ſhall be duly performed according to the Directions of the ſaid Commiſſioners, or any One or more of them, the like Allowances, by way of Diſcount, may be made as are herein directed, in caſe of preſent Payment of the ſaid Duties; and that every Perſon, upon whoſe Credit any Linings ſtamped according to the Directions of this Act ſhall be returned, and Payment thereof forborn, ſhall previouſly give, or cauſe to be given, a Bond to His Majeſty, His Heirs and Succeſſors, in ſuch Form, and with ſuch Security, as the ſaid Commiſſioners, or any One or more of them, may think reaſonable, ſo as that the ſame may in no Caſe be leſs than the penal Sum of One hundred Pounds Sterling, with a Condition that if ſuch Perſon or Perſons ſhall, from Time to Time, well and truly make Payment of all ſuch Sum and Sums of Money which ſhall be due and payable to His Majeſty, His Heirs or Succeſſors, according to the true Intent and Meaning of this Act, ſuch Bond ſhall be void, but otherwiſe to be and remain in full Force; and it ſhall be lawful for the ſaid Commiſſioners, or any One or more of them, to fix the Times and Periods of making ſuch Payments, and to ſpecify the ſame in the Condition to every ſuch Bond, and which ſhall not in any Caſe be by leſs than Two Payments in the Year, at equal Intervals, as nearly as may be; and every ſuch Bond may be renewed from Time to Time, in the Diſcretion of the ſaid Commiſſioners, or any One or more of them, as often as the ſaid Commiſſioners, or any One or more of them, ſhall think fit.

being given for Payment of Duties.

How Hatters ſhall paſs Vouchers for Duty.

Diſcount may be allowed.

Bonds to be given when Duty is not paid on Delivery of Stamps.

Conditions of Bond.

XI. Provided always, and be it further enacted, That it ſhall and may be lawful for any Dealer or Dealers in Hats, being reſpectively licenſed in purſuance of this Act, during the Continuance of ſuch Licence, to ſell to any other Dealer or Dealers in Hats, licenſed in like Manner, any ſuch Hat or Hats wherein no Lining ſhall be affixed, ſtamped, or marked as by this Act is directed.

Licenſed Dealers may ſell Hats to each other, without ſtamped Linings.

XII. And be it further enacted, That the Perſon or Perſons bringing any Linings or Inſide Coverings for the Crowns of Hats, to be marked

Hatters to ſhew Commiſſioners how or Linings are

to be affixed, and Stamps to be visible.

or ſtamped as aforeſaid, ſhall, on Requeſt made by the ſaid Commiſſioners, or any of their Officers, declare the Uſes of the different Parts or Pieces of any Lining or Inſide Covering ſo brought, and alſo the Form and Manner of affixing every Part and Piece thereof in the Crown of any Hat, and ſhall ſhew to their Satisfaction, in what Part of ſuch Lining or Inſide Covering the Mark or Stamp can be put thereon, ſo that ſuch Mark or Stamp ſo put thereon, when the ſame ſhall be affixed in or to any Hat, ſhall be viſible and conſpicuous; and the ſaid Commiſſioners being ſatisfied therewith ſhall cauſe the ſame to be marked or ſtamped according to the Directions of the Perſon or Perſons bringing the ſame, and

Commiſſioners may make Regulations.

they, or any One or more of them, is and are hereby authorized and required, from Time to Time, to make ſuch Regulations as they ſhall think fit and neceſſary, as well to prevent the Concealment of the Stamp upon any Linings or Inſide Coverings affixed to or in any ſuch Hats, ſo as to prevent the Stamps ſold and diſpoſed of therewith from being made Uſe of again for the like Purpoſe contrary to the Proviſions of this Act;

Printed Regulations to be given to Dealers.

which Regulations aforeſaid, fairly printed by Order of the ſaid Commiſſioners, ſhall be delivered to all and every Dealer or Dealers aforeſaid, to be licenſed upon his, her, or their applying for the ſame, at the Time of his, her, or their taking out any Licence under this Act.

20*l.* Penalty for every Hat ſold or exchanged without the proper Stamp.

XIII. And be it further enacted, That, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, no Perſon or Perſons (other than Manufacturers of Hats, or ſuch licenſed Dealers as aforeſaid, ſelling Hats to other licenſed Dealers as herein mentioned), ſhall ſell or deliver upon Sale, or cauſe to be ſold or delivered upon Sale, any Hat or Hats, ſubject to the ſaid Stamp Duties by this Act impoſed, or ſhall receive or cauſe to be received any Thing of Value by Way of Barter or in Exchange for any Hat, ſubject to the ſaid recited Duties, or any of them, wherein no Lining or Inſide Covering ſhall be affixed at the Time of ſuch Sale or Delivery, or wherein there ſhall be a Lining or Inſide Covering affixed which ſhall not be marked or ſtamped according to the Directions of this Act, or that ſhall not be marked or ſtamped with a Mark or Stamp placed and affixed in the Inſide of the Crown thereof in ſuch Manner as to be viſible and conſpicuous therein; or that ſhall be marked or ſtamped with a Mark or Stamp of leſs Denomination or Value than by this Act is directed and required, under Pain that all and every ſuch Perſon and Perſons ſo offending ſhall forfeit and pay for every Hat ſo ſold or delivered, the Sum of Twenty Pounds, to be recovered and applied as herein-after is mentioned.

20*l.* Penalty for affixing Stamps previouſly uſed to other Hats.

XIV. And be it further enacted, That if any Perſon or Perſons ſhall, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, cut or tear out, or cauſe to be cut or torn out, from any ſuch Hat as aforeſaid, the Lining or Inſide Covering thereof, or any Piece or Part of ſuch Lining or Inſide Covering, which Lining or Inſide Covering, or Piece or Part thereof, ſhall bear the Impreſſion of any Mark or Stamp, provided by virtue of this Act, after the ſame Lining or Inſide Covering ſhall have been uſed or worn, or diſpoſed of with ſuch Hat or Hats, ſo that the ſame can or may be affixed to any other Hat or Hats, liable to any of the ſaid recited Duties; or with Intent to defraud His Majeſty,

Majeſty, His Heirs or Succeſſors of any of the ſaid Duties; or ſhall affix or cauſe to be affixed, any Lining or Inſide Covering, or any Piece or Part of any Lining or Inſide Covering, bearing the Impreſſion of any ſuch Mark or Stamp, after the ſame ſhall have been uſed or worn, or ſold or diſpoſed of therewith, all and every the Perſon and Perſons ſo offending in any of the Particulars before mentioned, ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds to be recovered and applied in Manner as herein-after directed.

Perſons who receive or wear Hats liable to Duty without Stamps, ſhall forfeit 10*l.*

XV. And be it further enacted, That, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, if any Perſon or Perſons, (other than licenſed Dealers buying Hats from other licenſed Dealers as aforeſaid), ſhall receive on Sale, or if any Perſon or Perſons ſhall after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and three, wear or uſe any Hat, ſubject to any of the Duties by this Act impoſed, wherein no Lining or Inſide Covering ſhall be affixed at the Time of ſuch Delivery, or if ſuch Hat being ſo uſed or worn, wherein a Lining or Inſide Covering ſhall be affixed, ſhall not be marked or ſtamped according to the Directions of this Act; or ſhall not be marked or ſtamped with a Mark or Stamp placed therein in a viſible and conſpicuous Manner, then every ſuch Perſon offending therein, ſhall, for every ſuch Offence, forfeit and pay the Sum of Ten Pounds, to be recovered and applied as herein-after is directed.

Licenſed Dealers may ſend Hats to be ſtamped, not leſs than One Dozen.

XVI. Provided always, and be it further enacted, That any Dealer in Hats, duly licenſed in purſuance of this Act, may bring or ſend, or cauſe to be brought or ſent, to the ſaid Head Office, any Number of Hats, not leſs than One Dozen at any One Time, wherein a Lining or Inſide Covering as aforeſaid, ſhall then be affixed to be marked and ſtamped with ſuch Marks and Stamps as aforeſaid as the Perſon or Perſons ſo licenſed ſhall require, ſubject to ſuch Account of the Number of the Hats ſo brought, and to the Rates and Duties payable for the ſame as herein-before directed with reſpect to Linings to be brought to be ſtamped; and the ſaid Commiſſioners, or their Officers, ſhall cauſe the Lining or Inſide Covering of every ſuch Hat then affixed therein to be marked and ſtamped in ſome conſpicuous and viſible Part thereof, according to the Directions herein-before contained; and the Perſon or Perſons ſo bringing ſuch Hats to be ſtamped, ſhall pay, or cauſe to be paid, the Duties payable for the ſame, ſubject to the like Diſcount and Allowance as herein directed to be made on Payment of the ſaid Duties; and that it ſhall and may be lawful for any Dealer or Dealers in Hats ſo licenſed, during the Continuance of ſuch Licence, to ſell to any other Dealer or Dealers in Hats licenſed in like Manner, any ſuch Hat or Hats lined as aforeſaid, for the Purpoſe of ſelling the ſame again, for Home Conſumption, or to any Perſon or Perſons whatever, for Exportation, before ſuch Time as the Lining or Inſide Covering thereof ſhall have been marked or ſtamped in Manner before directed.

Unſtamped Hats may be ſold to licenſed Dealers, or for Exportation.

Proof to lie on Owner.

XVII. And be it further enacted, That if in any Action, Suit, or Information, for any Offence in uſing or wearing any Hat or Hats contrary to this Act, any Diſpute ſhall ariſe whether the Duty by this Act impoſed, hath

hath been duly paid for ſuch Hat or Hats, the Proof of the Fact that the Duty has been paid for ſuch Hat or Hats ſhall lie on the Owner of ſuch Hat or Hats, or Perſon accuſed of uſing or wearing the ſame contrary to this Act.

One Offender againſt this Act may give Evidence againſt another, and ſhall thereby be indemnified.

XVIII. Provided always, and be it further enacted, That if any Perſon or Perſons who ſhall offend againſt this Act ſhall, before his, her, or their Conviction, of or for ſuch Offence, diſcover the other Perſon or Perſons offending therein, the Perſon or Perſons ſo diſcovering ſhall be admitted to give Evidence againſt the Party informed againſt or proſecuted; and in caſe ſuch Perſon or Perſons ſo informed againſt or proſecuted be thereupon convicted, the Perſon or Perſons ſo informing and proſecuting to Conviction ſhall be freed and diſcharged from any Penalty or Penalties, Forfeiture or Forfeitures, by him, her, or them incurred for any Offence againſt this Act, previous to ſuch Diſcovery.

When ſtamped Linings are damaged before uſed they may be changed by Commiſſioners.

XIX. And be it further enacted, That if any Stamp or Mark impreſſed upon any Lining or Inſide Covering by virtue of this Act, or any Lining or Inſide Covering whereon any ſuch Mark or Stamp is marked or ſtamped, ſhall be damaged in affixing the ſame in or to any Hat as aforeſaid, or in ſtamping the ſame or otherwiſe, ſo as to be rendered unfit for Uſe; and ſuch Lining or Inſide Covering ſhall not have been uſed or worn, or ſold or diſpoſed of, with any Hat or Hats, it ſhall and may be lawful for any Perſon or Perſons licenſed in purſuance of this Act, to bring all ſuch Linings or Inſide Coverings ſo damaged, or any Linings or Inſide Coverings having any damaged Marks or Stamps impreſſed thereon, to the Commiſſioners for managing the ſaid Duties at their Head Office, or to ſome Officer or Officers appointed by them; and the ſaid Commiſſioners, or any One or more of them, are hereby reſpectively empowered and required to examine upon Oath, or ſolemn Affirmation of the Perſon if of the Profeſſion of People called *Quakers*, (which Oath or ſolemn Affirmation the ſaid Commiſſioners, or any One or more of them, are hereby reſpectively authorized to adminiſter), into all or any Circumſtances relating to the ſame; and upon due Proof made to the Satisfaction of the ſaid Commiſſioners, or any One or more of them, of the Value of the reſpective Stamps ſo brought to the ſaid Commiſſioners; and alſo that ſuch Linings or Inſide Coverings ſo damaged, or having impreſſed thereon any Marks or Stamps ſo damaged as aforeſaid, or any of them, have not nor hath before been uſed or worn, or ſold, or diſpoſed of, with any Hat or Hats, then, and in every ſuch Caſe, it ſhall and may be lawful for the ſaid Commiſſioners, or any One or more of them, to direct the proper Officer or Officers, and ſuch Officer or Officers is and are hereby required and directed to cancel ſuch damaged Marks or Stamps impreſſed upon ſuch Linings or Inſide Coverings, and to mark or ſtamp any Linings or Inſide Coverings in lieu thereof, with Marks and Stamps of the ſame Denomination and Value without demanding or taking, directly or indirectly, any Sum or other Conſideration for the ſame.

40 *s.* Reward for apprehending Hawkers of unſtamped

XX. And be it further enacted, That if any Perſon or Perſons ſhall, from and after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred

and three, hawk or carry about for Sale in *Ireland*, any Hat or Hats liable to any of the ſaid recited Duties, without any Lining or Inſide Covering affixed thereto or therein, or without a Lining or Inſide Covering duly marked and ſtamped, with a Mark or Stamp viſible and conſpicuous on ſome Part thereof, as by this Act is directed, to denote the Payment of the Duty for the ſame, at the Rate aforeſaid, it ſhall and may be lawful for any Perſon to ſeize, apprehend, and carry before any Juſtice of the Peace for the County, City, or Place where ſuch Offence ſhall be committed, any ſuch Perſon or Perſons ſo offending; and every Perſon ſo ſeizing or apprehending ſuch Offender or Offenders, and carrying him, her, or them before ſuch Juſtice of the Peace as aforeſaid, upon Conviction of every ſuch Offender or Offenders, by his, her, or their own Confeſſion, or by the Oath or Oaths of One or more credible Witneſs or Witneſſes, and producing a Certificate of ſuch Conviction, under the Hand of ſuch Juſtice, which Certificate the ſaid Juſtice is hereby required to give (without Fee to be taken for the ſame) ſhall be entitled to a Reward of Forty Shillings, to be paid by the Receiver General of His Majeſty's Stamp Duties in *Ireland*; and it ſhall and may be lawful for any ſuch Juſtice of the Peace, and he is hereby required to commit every ſuch Offender ſo apprehended, and convicted as aforeſaid, to the Houſe of Correction, or Gaol, or Bridewell of the ſaid County, City, or Place, for any Time not exceeding Six, nor leſs than Two Calendar Months, as to ſuch Juſtice ſhall ſeem meet.

Hats; Offenders committed for any Time not exceeding Six nor leſs than Two Months.

XXI. And be it further enacted, That the ſaid Commiſſioners for the Time being, for managing the Stamp Duties in *Ireland*, ſhall allow and pay to the reſpective Perſons that ſhall purchaſe Stamps in purſuance of this Act, at the Head Office, to the Amount of Ten Pounds at any One Time, ſuch Allowance by way of Diſcount, as the Commiſſioners of His Majeſty's Treaſury, ſhall from Time to Time direct, upon prompt Payment of the ſaid Duty or Duties upon the ſaid Stamps ſo to them ſupplied.

Allowance of Diſcount.

XXII. And be it further enacted, That where any Perſon or Perſons ſhall make any Bargain for the Sale of any Hat or Hats, ſubject to the Duties by this Act impoſed, or ſhall deliver in any Bill or Charge for any ſuch Hat or Hats ſold, ſuch Perſon and Perſons reſpectively, ſhall diſtinguiſh the Price of every ſuch Hat, from the Amount of the Duty payable thereon, and ſhall in every ſuch Bill or Charge alſo make a diſtinct and ſeparate Charge for the Stamp or Stamps which ſhall have been impreſſed upon the Linings or Inſide Coverings of ſuch Hat or Hats ſo charged in ſuch Bill.

Hatters ſhall make diſtinct Charges for Stamps.

XXIII. And be it further enacted, That it ſhall and may be lawful to and for any Perſon or Perſons to export from the lawful Quays, in the lawful Hours, any Number of Hats not leſs in Quantity than One Dozen in any One Package, either lined or unlined, and if lined, then without the ſame being ſtamped or marked as by this Act is directed.

Unſtamped Hats may be exported.

XXIV. And be it enacted, That no Perſon or Perſons ſo licenſed, or to be licenſed to deal in Hats, ſhall take away or remove, or cauſe to be taken away or removed, from the Houſe, Shop, or Warehouſe of any Manu-

Dealers in Hats ſhall take out Permits from Commiſſioners to

remove Hats purchaſed from Manufacturers.

Manufacturer, any Hat or Hats which ſuch Perſon or Perſons ſhall purchaſe from ſuch Manufacturer, until ſuch Perſon or Perſons ſo purchaſing ſuch Hats, ſhall have previouſly furniſhed to the ſaid Commiſſioners of Stamp Duties in *Ireland*, a true Statement, in Writing, ſubſcribed with the proper Name and Hand Writing of ſuch Perſon or Perſons, of the Number and Quality of ſuch Hats, and until ſuch Perſon or Perſons ſhall previouſly have taken out from ſome One of the ſaid Commiſſioners, a Permit under the Hand of ſuch Commiſſioner, authorizing ſuch Perſon or Perſons to remove and take away ſuch Hats, and which Permit the ſaid Commiſſioners are hereby reſpectively authorized to grant, and which Permit ſhall ſtate the true Number and Quality of the Hats contained in the aforeſaid written Statement thereof, to be ſigned by the Perſon or Perſons purchaſing ſuch Hats as aforeſaid; and if ſuch Perſon or Perſons ſhall furniſh a falſe Statement to the ſaid Commiſſioners, of the Number or Quality of any Hats to be purchaſed by him, her, or them, as aforeſaid, then and in any of the ſaid Caſes, he, ſhe, or they ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds; and all the Hats ſo to be purchaſed or removed as aforeſaid, ſhall alſo be forfeited, and be liable to be ſeized and carried away.

Penalty on falſe Statements for obtaining ſuch Permits 100*l.*

Commiſſioners may appoint a Perſon to inſpect the Stock of any licenſed Dealer in Hats.

XXV. And be it further enacted, That it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamp Duties in *Ireland*, or any One or more of them, as often as it ſhall ſeem fit to him or them ſo to do, by Warrant under his or their Hand and Seal, or Hands and Seals, to authorize and impower any Perſon or Perſons, with the Aſſiſtance of a Magiſtrate, or any Peace Officer, in the Day Time, to enter into the Houſe, Shop, Workſhop, or Warehouſe, of any Hatter, or other Perſon or Perſons licenſed to ſell Hats as aforeſaid, and to ſearch for, view, inſpect, and examine all and every ſuch Hat and Hats as ſhall be in the Houſe, Shop, Workſhop, or Warehouſe of any ſuch Hatter or Hatters, or other Perſon or Perſons licenſed to ſell Hats as aforeſaid; and that it ſhall and may be lawful to and for ſuch Perſon and Perſons ſo authorized as aforeſaid, with the Aſſiſtance of a Magiſtrate or Peace Officer, in the Day Time, to enter into the Houſe, Shop, Workſhop, or Warehouſe of ſuch Hatter or Hatters, or other Perſon or Perſons licenſed to ſell Hats as aforeſaid, and to ſearch for, view, inſpect, and examine all and every ſuch Hat and Hats as ſhall be in ſuch Houſe, Shop, Workſhop, or Warehouſe.

Forging or counterfeiting Stamps,

XXVI. And be it further enacted, That if any Perſon or Perſons ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Stamp or Mark directed to be allowed or uſed, or provided, made, or uſed in purſuance of this Act; or ſhall counterfeit or reſemble the Impreſſion of the ſame, with Intent to defraud His Majeſty, His Heirs or Succeſſors; or ſhall utter, vend, or ſell, or expoſe to Sale, or cauſe or procure to be uttered, vended, or ſold, or expoſed to Sale, any Piece of Silk, Linen, or other Material, or Thing with ſuch counterfeit Mark or Stamp thereon, knowing ſuch Mark or Stamp to be counterfeited; or if any Perſon ſhall fraudulently uſe any Stamp or Mark directed or allowed to be uſed by this Act, or any Stamp or Mark in Imitation thereof, then and in any of the ſaid Caſes, every Perſon ſo offending and being thereof lawfully

lawfully convicted, ſhall, for every ſuch Offence, be adjudged to ſuffer and ſhall accordingly ſuffer ſuch Puniſhment by Fine, Impriſonment, Pillory, and other corporal Puniſhment, or by any or either of the ſaid Puniſhments as ſhall be adjudged by the Court before whom ſuch Perſon ſhall be tried, ſuch Impriſonment not to exceed Six Months.

punishable by Fine, Pillory, and Imprisonment, not exceeding Six Months.

XXVII. And be it further enacted, That all the Duties hereby granted ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Duties ſhall be carried to the Conſolidated Fund.

XXVIII. And be it further enacted, That all Powers, Proviſions, Articles, Clauſes, and all other Matters and Things preſcribed or appointed, or to be preſcribed or appointed by any Act or Acts of Parliament relating to any Stamp Duties in *Ireland*, except in Caſes where other Powers, Penalties, or Proviſions are made or preſcribed by this Act in lieu thereof, ſhall be of full Force and Effect, with relation to the Rates and Duties by this Act impoſed, and ſhall be applied and put in Execution for raiſing, levying, collecting, and ſecuring the ſaid Rates and Duties by this Act impoſed, according the true Intent and Meaning of this Act, as fully and effectually to all Intents and Purpoſes, as if the ſame had ſeverally and reſpectively been repeated in this preſent Act.

Powers of Stamp Acts extended to this Act.

XXIX. And be it further enacted, That all pecuniary Penalties hereby impoſed ſhall be divided and diſtributed (if ſued for within the Space of Twelve Calendar Months from the Time of any ſuch Penalties being incurred) in Manner following; that is to ſay, One Moiety thereof to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof to the Perſon or Perſons who ſhall inform or ſue for the ſame.

One Moiety of Penalties to King and One to Informer, if ſued for within 12 Months.

XXX. And be it further enacted, That all pecuniary Penalties impoſed on any Perſon or Perſons for Offences committed againſt this Act, ſhall and may be ſued for, and recovered, in any of His Majeſty's Courts of Record in *Ireland*, with full Coſts of Suit, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Protection, Privilege, Wager of Law, nor more than One Imparlance, ſhall be allowed, or by Civil Bill, at any General Aſſizes for any County, County of a City, or County of a Town, or before any Aſſiſtant Barriſter of any County at any Seſſion to be held therein, or before the Recorder of the City of *Dublin*.

Penalties may be ſued for in Courts of Record or by Civil Bill.

XXXI. Provided alſo, and be it further enacted, That it ſhall and may be lawful to and for any Juſtice of the Peace, reſiding near the Place where the Offence ſhall be committed, to hear and determine any Offence againſt this Act which ſubjects the Offender to any pecuniary Penalty, which ſaid Juſtice of the Peace is hereby authorized and required, upon any Information exhibited, or Complaint made in that Behalf, at any Time within Twelve Calendar Months after ſuch Offence ſhall been committed againſt this Act, to ſummon the Party accuſed, and alſo the Witneſs or Witneſſes on either Side, and ſhall examine into the Matter of Fact, and, upon due Proof made thereof, either by the voluntary Confeſſion of the Party, or by the Oath of One or more credible Witneſs or Witneſſes, (which Oath ſuch Magiſtrate is hereby empowered to adminiſter), to give

Juſtices may convict for pecuniary Penalties.

Judgement or Sentence, for the Penalty or Forfeiture, according as in or by this Act is directed; all which Penalties and Forfeitures ſo adjudged, ſhall be divided and diſtributed, One Moiety thereof to the Informer or Informers who ſhall proſecute for the ſame, and the other Moiety thereof, the neceſſary Charges for the Recovery thereof being firſt deducted, ſhall be paid to the Uſe of His Majeſty, His Heirs and Succeſſors, in the Manner herein-after directed; and the ſaid Juſtice is hereby authorized and required to award and iſſue out his Warrant, under his Hand and Seal, for levying any ſuch pecuniary Penalties or Forfeitures ſo adjudged on the Goods of the Offender or Offenders, and to cauſe Sale to be made thereof, in caſe they ſhall not be redeemed within Six Days after Seizure, rendering to the Party the Overplus (if any); and where Goods of the Offender cannot be found ſufficient to anſwer the Penalty or Penalties, to commit the ſaid Offender or Offenders to the Houſe of Correction, Gaol, or Bridewell, of the County, City, or Place, there to remain for the Space of Three Calendar Months, unleſs ſuch pecuniary Penalty or Penalties ſhall be ſooner paid and ſatisfied; and if any Perſon or Perſons ſhall find him or herſelf, or themſelves, aggrieved by the Judgement of any ſuch Juſtice, then he, ſhe, or they ſhall or may, upon giving ſufficient Security, by Recognizance, before ſuch Magiſtrate, to the Amount of the Value of ſuch Penalty or Forfeiture, together with ſuch Coſts as ſhall be awarded in caſe ſuch Judgement ſhall be affirmed, which Recognizance ſuch Magiſtrate is hereby empowered and required to receive, appeal to the Juſtices of the Peace at the General or Quarter Seſſions for the County or Place wherein the Offence was committed, next following ſuch Conviction, who are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the ſame; and in caſe the Judgement ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtices of the Peace to award the Perſon or Perſons ſo appealing, to pay ſuch Coſts occaſioned by ſuch Appeal, as to them the ſaid Juſtices ſhall ſeem meet.

Goods ſeized may be ſold if not redeemed in Six Days; and if not ſufficient Offender may be committed.

Appeal to Quarter Seſſions.

5 *l.* Penalty on Witneſſes not attending without reaſonable Excuſe.

XXXII. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence before ſuch Juſtice or Juſtices of the Peace touching any of the Matters relative to this Act, either on the Part of the Proſecutor, or of the Perſon or Perſons accuſed, and ſhall neglect or refuſe to appear at the Time and Place to be for that Purpoſe appointed, without a reaſonable Excuſe for ſuch his, her, or their Neglect or Refuſal, to be allowed of by ſuch Juſtice or Juſtices of the Peace before whom the Proſecution ſhall be depending, that then every ſuch Perſon ſhall forfeit for every ſuch Offence the Sum of Five Pounds, to be levied and paid in ſuch Manner and by ſuch Means as in and by this Act is directed as to other Penalties.

Convictions ſhall be in the following

XXXIII. And, in order to avoid frivolous and vexatious Appeals, be it further enacted, That the Juſtice of the Peace, before whom any Offender ſhall be convicted as aforeſaid, ſhall cauſe the ſaid Conviction to be made out in Manner and Form following, or in any other Form of Words to the like Effect *mutatis mutandis;* which Conviction ſhall be good and effectual to all Intents and Purpoſes, without ſtating the Caſe or the Facts of Evidence in any more particular Manner, that is to ſay,

Form;

'BE it remembered, That on the Day of in the Year of our Lord
'*A. B.* of in the County of was
'convicted before me *C. D.*, One of His Majeſty's Juſtices of the Peace
'for the ſaid County, reſiding near to the Place where the Offence was
'committed, for that the ſaid *A. B.*, on the Day of
'now laſt paſt, at the of in the ſaid County of
' did [*Here ſtate the Offence againſt*
'*the ſaid Act*], contrary to the Statute in that Caſe made and provided.
'Given under my Hand and Seal the Day of .'

and returned to General or Quarter Seſſions and filed.

Which Conviction the ſaid Juſtice ſhall cauſe to be written fairly upon Parchment, and returned to the next General or Quarter Seſſions of the Peace for the County or Place where ſuch Conviction was made, to be filed with the Clerk of the Peace, and there to remain and be kept among the Records of the ſame County or Place.

Juſtices may mitigate Penalties.

XXXIV. Provided always nevertheleſs, That it ſhall and may be lawful to and for the ſaid Juſtice, where he ſhall ſee cauſe, to mitigate and leſſen any ſuch Penalties as he ſhall think fit; the reaſonable Coſts of the Officers and Informers, as well in making the Diſcovery as in proſecuting the ſame, being always allowed over and above ſuch Mitigation; and ſo as ſuch Mitigation do not reduce the Penalties to leſs than One Moiety of the Penalties incurred, over and above the ſaid Coſts and Charges, any Thing contained in this Act to the contrary notwithſtanding; and ſuch Conviction ſhall not be removed by *Certiorari* into any Court whatſoever.

Convictions not removable by *Certiorari*.

Limitation of Actions Six Months.

XXXV. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing done under the Authority of and in purſuance of this Act, then and in every ſuch Caſe, the ſaid Action or Suit ſhall be commenced within Six Calendar Months after the Fact committed, and not afterwards, and ſhall be brought in the County or Place where the Cauſe of Action ſhall ariſe, and not elſewhere; and the Defendant or Defendants in ſuch Action or Suit to be brought, may plead the General Iſſue, and give this Act and the Special Matter in Evidence, at any Trial to be had thereupon, and that the ſame was done in purſuance and by the Authority of this Act; and if it ſhall appear to be ſo done, or if any ſuch Action or Suit ſhall be brought after the Time before limited for bringing the ſame, or ſhall be brought in any other County, City, or Place than as aforeſaid, then and in every ſuch Caſe, the Plaintiff in ſuch Action ſhall be nonſuited; and if the Plaintiff or Plaintiffs ſhall be ſo or otherwiſe nonſuited, or ſhall diſcontinue his, her, or their Action, or if a Verdict ſhall paſs againſt the Plaintiff or Plaintiffs, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall and may recover Treble Coſts, and have the like Remedy for the ſame as any Defendant or Defendants hath or have for Coſts of Suit in other Caſes by Law.

Venue.

General Iſſue.

Treble Coſts.

Hats of Non-commiſſioned Officers and Soldiers ex-

XXXVI. Provided always, That nothing in this Act contained ſhall charge with any Duty any Military Hat to be worn by any Non-commiſ-

ſioned

empted from Duty.

ſioned Officer, Private, Drummer, or Muſician in any of His Majeſty's Regiments of the Line, Militia, or Fencibles.

Duties and Penalties to be paid in *Iriſh* Currency.

XXXVII. And be it enacted, That all the Duties in this Act ſpecified, mentioned, and contained, and all Penalties on any Offences in this Act mentioned, ſhall be paid and payable, and received and receivable, in *Iriſh* Currency, whether the ſame be ſo expreſsly mentioned or not.

Act may be altered or repealed this Seſſion.

XXXVIII. And be it further enacted, That it ſhall and may be lawful to repeal or alter any Part of this Act during this preſent Seſſion of Parliament.

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