ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. XCVII.

An Act to amend ſeveral Acts of Parliament for the better Collection and Security of His Majeſty's Revenue of Cuſtoms and Exciſe in *Ireland*, and for preventing Frauds therein; and to make further Regulations relating thereto.

[27th *July* 1803.]

WHEREAS by an Act made in the Parliament of *Ireland*, in the Thirty-eighth Year of His preſent Majeſty's Reign, for the Purpoſe, amongſt other Things, of ſecuring the Duty on Auctions in *Ireland*, it was, amongſt other Things, provided, that any Goods imported into *Ireland*, by way of Merchandize, from any *Britiſh* Colony or Plantation in *America*, the ſame being of the Growth, Produce, or Manufacture of ſuch Colonies or Plantations, ſhould not be charged with the Duty on Goods ſold by Auction in *Ireland*, under the Reſtrictions and Regulations in the ſaid Act contained: And whereas it is expedient to exempt the Goods, Wares, and Merchandizes, hereinafter mentioned, from the ſaid Duty on Auctions in *Ireland*; 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,

Iriſh Act, 38 Geo. 3. c. 24.

From *Aug.* 1, 1803, Goods imported into *Ireland* in *Britiſh* Ships from *America* may be ſold free of Auction Duty.

That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, all Goods, Wares, Merchandize, and Effects, imported into *Ireland*, in any *Britiſh* or *Iriſh* 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 in *Ireland* on Goods and Effects ſold by Auction, in like Manner, and under the ſame Reſtrictions and Regulations as are contained in the ſaid recited Act, with reſpect to Goods, Wares, or Merchandizes, the Growth, Produce, or Manufacture of the Colonies or Plantations in the ſaid Act mentioned.

Auctioneers to give Notice of Sales, on Penalty of 20*l.*

II. And be it further enacted, That the ſeveral and reſpective Notices in and by the ſaid recited Act of the Thirty-eighth Year aforeſaid, required to be delivered by any Auctioneer or Seller by Commiſſion before he or ſhe ſhall begin any Sale by Auction, ſhall, in Addition to the Matters and Things in and by the ſaid Act required, alſo ſpecify and contain the Place where ſuch Sale is to be held, and that if any Auctioneer ſhall put up to Sale any Eſtate, Goods, or Effects, without delivering the Notices and Catalogues in and by the ſaid Act and this Act, or either of them, ſpecified and required, or any Eſtate, Goods, or Effects, not particularly enumerated or expreſſed in ſuch Catalogues, every ſuch Auctioneer ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds.

40 Geo. 3, c. 63.

III. And whereas by an Act made in the Parliament of *Ireland*, in the Fortieth Year of His preſent Majeſty's Reign, for the Purpoſe amongſt other Things of the better Regulation of and ſecuring the Duties payable on Licences to Perſons engaged in the ſeveral Trades therein mentioned, it is amongſt other Things enacted, that every Perſon brewing Strong Beer or Ale or Small Beer, for Sale whether by Retail or otherwiſe, ſhould take out a Licence for ſo doing in Manner as in the ſaid laſt recited Act is mentioned, directed, and contained, be it enacted, That all Licences which ſhall have been, or ſhall be granted at any Time before the Twenty-ninth Day of *September* One thouſand eight hundred and three, under and by virtue of the ſaid recited Act, to Perſons ſo brewing Strong Beer or Ale or Small Beer in *Ireland*, ſhall continue in force until the Twenty-ninth Day of *September* One thouſand eight hundred and four; and that all ſuch Licences which ſhall be granted at any Time, on or after the ſaid Twenty-ninth Day of *September* One thouſand eight hundred and three, ſhall continue in force until the Twenty-ninth Day of *September* next after the Time of granting ſuch Licences reſpectively, and no longer; any Thing in the ſaid laſt recited Act, or in any other Act or Acts in force in *Ireland* to the contrary notwithſtanding.

Continuance of Licences to Brewers.

Penalty on Perſons not removing exciſeable Goods according to Permits.

IV. And whereas it is neceſſary to make further Proviſion for the better regulating the iſſuing and granting of Permits and Certificates for the Conveyance and Protection of certain exciſeable Goods in *Ireland*, and to prevent Frauds by Dealers in or Retailers of ſuch Goods, be it therefore enacted, That if any Perſon or Perſons whatſoever in *Ireland* ſhall, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, obtain or procure, or cauſe to be obtained or procured, any Permit, for the Removal from One Place to another of any of the exciſeable Goods or Commodities herein-after mentioned, and if within the Times limited in ſuch Permit or Permits reſpectively, the

Perſon or Perſons by or for whom ſuch Permit or Permits ſhall be ſo obtained or procured ſhall not either actually and really remove and deliver all the Goods or Commodities by ſuch Permit or Permits authorized to be removed, purſuant to the true Intent aad Meaning thereof, or in Default of ſo ſending away and delivering ſuch Goods or Commodities, ſhall not before the Expiration of the Time limited in and by ſuch Permit or Permits reſpectively return ſuch Permit or Permits to the Officer or Officers who ſhall have granted the ſame, or in caſe ſuch Goods or Commodities ſhall not be delivered to the Perſon or Perſons and at the Place mentioned in ſuch Permit or Permits reſpectively, as the Perſon to whom and the Place to which ſuch Goods or Commodities are intended to be conveyed, then and in every ſuch reſpective Caſe and Caſes the Perſon or Perſons obtaining or procuring ſuch Permit or Permits, or for whoſe Uſe ſuch Permit or Permits ſhall be obtained or procured, ſhall forfeit and loſe for all ſuch Goods and Commodities named in ſuch Permit or Permits the reſpective Sums and Penalties hereafter mentioned; that is to ſay, for every Gallon of Wine, Brandy, or other Foreign Spirits, or Spirits made in *Ireland*, the Sum of Ten Shillings; for every Pound Weight of Tobacco, Snuff, Coffee, or Tea, the Sum of Ten Shillings; for every Barrel of Malt, the Sum of Ten Shillings; for every Piece of Foreign Silk and *Eaſt India* Goods, and for every Hundred Weight of Sugar, the Sum of Forty Shillings: And upon the Trial of any Information for Recovery of any of the ſaid Penalties or Sums of Money, the Defendant or Defendants therein ſhall be convicted, unleſs Proof ſhall be made by ſuch Defendant or Defendants, that all the Goods and Commodities for the Conveyance of which ſuch Permit or Permits was or were ſo obtained or procured, was or were actually brought from the Place mentioned in ſuch Permit or Permits, and was or were actually delivered to the Perſon and at the Place expreſſed in ſuch Permit or Permits, or that ſuch Permit or Permits was or were reſpectively returned to the Officer or Officers who granted the ſaid Permit or Permits before the Expiration of the Time limited in and by ſuch Permit or Permits.

Permits may be inſpected, or Goods liable to Seizure.

V. And be it further enacted, That all exciſeable Goods, for the Removal of which in *Ireland* a Permit is by Law required, which ſhall be carrying or conveying, or carried or conveyed from any Part or Place in *Ireland* to any other Part thereof, whether from any Part of any City or Town to another Part thereof, or from One Town or Place to another Town or Place, may be ſeized by any Officer or Officers of Exciſe in *Ireland*, and ſhall be forfeited unleſs the Carrier or Perſon conveying the ſame, or the Perſon in whoſe Poſſeſſion the ſame ſhall be, ſhall, on Demand made by any ſuch Officer, ſuffer and allow ſuch Officer to inſpect and examine the Permit or Let-Paſs authorizing the Removal of ſuch Goods.

Penalty of 100 *l.* on Perſons giving or uſing, &c. any falſe Permit.

VI. And be it further enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, if any Perſon or Perſons ſhall knowingly or willingly give any falſe or untrue Permit, Let-Paſs, or Coaſt Cocket, for the Removal of any exciſcable Goods or Commodities from One Part of *Ireland* to any other Part thereof, or any Certificate founded on ſuch Permit, Let-Paſs, or Coaſt Cocket; or if any Perſon or Perſons ſhall knowingly or willingly accept or receive any

any false or untrue Permit, Let-Pass, Coast Cocket, or Certificate, with or for any such Exciseable Goods or Commodity; or if any Person or Persons shall fraudulently alter or erase any Permit, Let-Pass, Coast Cocket, or Certificate, after the same shall have been given or granted by the proper Officer of Revenue; or if any Person or Persons shall knowingly or willingly publish or make Use of any such Permit, Let-Pass, Coast Cocket, or Certificate, so unlawfully given or received, altered, or erased, every Person so offending shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

Penalty on Officers delivering out any Permits, *etc.* in Blank, or not filled up according to 40 Geo. 3. c. 68. or granting false Permits, *etc.* or taking exciseable Goods into the Stock of any Dealer, brought in with a false Permit, *etc.*

VII. And be it further enacted, That, from and after the First Day of *August* One thousand eight hundred and three, if any Officer of the Revenue in *Ireland* shall deliver out, or suffer to be delivered out, any Paper prepared or provided or appointed by the Commissioners of the Revenue in *Ireland* to be used for Permits, Let-Passes, Coast Cockets, or Certificates, in Blank, or before such Permit, Let-Pass, Coast Cocket, or Certificate respectively shall be filled up, pursuant to the Directions of an Act, made in the Parliament of *Ireland*, in the Fortieth Year of His present Majesty's Reign, intituled, *An Act for better regulating the issuing and granting of Permits and Certificates for the Conveyance and Protection of certain exciseable Goods therein mentioned, and to prevent Frauds by Dealers in or Retailers of such Goods*, or any other Act or Acts in force in *Ireland* respecting such Permits and Certificates; or if any such Officer shall knowingly give or grant any false or untrue Permit, Let-Pass, Coast Cocket, or Certificate, or shall make any false or untrue Entry in the Duplicate or Duplicates of any Permit, Let-Pass, Coast Cocket, or Certificate, given or granted by him, or shall knowingly and willingly receive or take any exciseable Commodity whatsoever into the Stock of any Dealer in or Retailer of such Commodities brought in with any false, forged, or untrue Permit, Let-Pass, or Coast Cocket, or shall knowingly and willingly grant any Permit, Let-Pass, or Coast Cocket, for the Removal of any exciseable Goods or Commodity whatsoever, out of and from the Stock of any Dealer in or Retailer of such Commodities, who shall have received or retained any such Goods or Commodities under or by virtue or Pretext of any such false, forged, or untrue Permit, Let-Pass, Coast Cocket, or Certificate; or if any such Officer shall knowingly permit or suffer the same to be done directly or indirectly contrary to the true Intent and Meaning of this Act, and the several Acts in force in *Ireland* for the Protection of His Majesty's Revenue, every such Officer so offending, being thereof lawfully convicted, shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

Proof of the Quality of Spirits agreeing with the Permit to lie on the Owners.

VIII. And be it further enacted, That if any Question shall arise whether any Spirits removed by any Permit are *bonâ fide* such Spirits distilled in *Ireland*, or such Foreign Spirits as are described and specified in the Permit accompanying the same, or granted for the Removal thereof, the Proof of such Spirits being really and *bonâ fide* of the Sort specified in such Permit shall be upon the Owner or Claimer thereof.

Youghall declared a Port where Tobacco may be landed and warehoused.

IX. And, to obviate any Doubts whether Tobacco may by Law be landed and warehoused at the Port of *Youghall* in *Ireland*, be it enacted, That during the Continuance of this Act it shall and may be lawful to import

import Tobacco into *Ireland* at the Port of *Youghail*, and that the Importer thereof at the ſaid Port ſhall be entitled to have the ſame lodged in a Warehouſe, and to take any Benefit in reſpect of warehouſing and bonding the ſame, under and by virtue of an Act paſſed in the Parliament of *Ireland*, in the Thirty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act for regulating and extending the Tobacco Trade, and for ſecuring the Duties payable upon the Import and Manufacture of Tobacco*, in like Manner as may be done with reſpect to Tobacco imported at any of the Ports mentioned in the ſaid recited Act, and as if the ſaid Port of *Youghall* had been mentioned and ſpecified in the ſaid recited Act. 37 Geo. 3. c. 42.

X. And, for the more effectual Prevention of Frauds on the Revenue of *Ireland* by Smuggling, be it enacted, That it ſhall and may be lawful for the Commanders of any of His Majeſty's Ships or Veſſels of War, or any Commiſſioned, Warrant, or Petty Officer, ſpecially authorized by them, to ſeize, without having any Deputation or Commiſſion from the Commiſſioners of His Majeſty's Revenue of Exciſe or Cuſtoms in *Ireland* for that Purpoſe, any ſuch Ships or Veſſels whatever, and any ſuch Goods, Wares, or Merchandizes, found on board any ſuch Ship or Veſſel as ſhall be ſubject to Forfeiture by this Act, or any other Act or Acts of Parliament in force in *Ireland* for any Offence againſt His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*: Provided, that the Commander of ſuch Ship or Veſſel of War ſhall in all Reſpects in regard to the Delivery and Proſecution of any ſuch Seizure, conform to all and each and every of the Rules, Regulations, and Reſtrictions, to which the Officers of His Majeſty's ſaid Revenue in *Ireland* are now, or hereafter ſhall be ſubject in caſe of ſuch Seizures made by them; any Law, Uſage, or Cuſtom to the contrary notwithſtanding. Commanders of King's Ships may ſeize Veſſels with Contraband Goods.

XI. And whereas by ſeveral Acts of Parliament now in force in *Ireland* for the collecting, regulating, and ſecuring of His Majeſty's Revenues of Cuſtoms and Exciſe in *Ireland*, and for preventing Frauds therein, certain Ships, Veſſels, and Boats, in the ſaid Acts reſpectively particularly deſcribed, are, if found in any Bay, Port, Harbour, River, or Creek in *Ireland*, or within Four Leagues of the Shore thereof, or diſcovered ſo to have been under certain Circumſtances, ſubject and liable to Forfeiture, together with all the Goods on board any ſuch Ship, Veſſel, or Boat, and the Guns, Furniture, Ammunition, Tackle, and Apparel thereof: And whereas it is expedient that the Proviſions of the Laws now in force relating to ſuch Ships, Veſſels, and Boats, and to the Prevention of the clandeſtine Importation and Running of prohibited Goods, and Goods liable to Duties, ſhould be extended; be it therefore enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, every Ship, Veſſel, and Boat, which under and by virtue of any Act or Acts of Parliament in force in *Ireland*, on and immediately before the Firſt Day of *Auguſt* One thouſand eight hundred and three, for the collecting, regulating, or ſecuring His Majeſty's Revenues of Cuſtoms and Exciſe in *Ireland*, or either of them, or for preventing Frauds therein, or under or by virtue of any of the Proviſions in ſuch Act or Acts contained, would be ſubject and liable to Forfeiture for hovering, or being found or diſcovered to have been within Four Leagues of the Shore of *Ireland*, ſhall, with all her Guns, Tackle, Furniture, Ammunition, Veſſels deſcribed in former Acts found hovering within Eight Leagues inſtead of Four of the Shore, ſhall be forfeited, *etc.*

and Apparel, and all Goods and Commodities on board, be ſubject and liable to Forfeiture, if hovering, or found or diſcovered to have been within Eight Leagues of the Shore of *Ireland*, under any of the Circumſtances in the ſaid Acts or any of them reſpectively ſpecified, deſcribed, or mentioned; and that all and every ſuch Act and Acts reſpectively, and all Clauſes, Proviſions, Powers, Authorities, Forfeitures, Penalties, Reſtrictions, Exemptions, Exceptions, Matters, and Things, in ſuch Act or Acts contained, relating to Ships, Veſſels, or Boats, and the Guns, Tackle, Furniture, Ammunition, and Apparel thereof, hovering or found or diſcovered to have been within Four Leagues of the Shore of *Ireland*, and alſo relating to any Goods laden or being on board any ſuch Ships, Veſſels, or Boats, ſhall be and the ſame are and is hereby extended, and hereby directed and declared, ſeverally and reſpectively to extend, and ſhall from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, be deemed and conſtrued to extend, and ſhall apply, and be in full force and applied and put in Execution, as to all Ships, Veſſels, and Boats, and the Guns, Tackle, Furniture, Ammunition, and Apparel thereof, which ſhall, under any of the Circumſtances ſpecified, deſcribed, or mentioned in any ſuch Act or Acts, be hovering or found or diſcovered to have been within Eight Leagues of the Shore of *Ireland*; and alſo to all Goods on board any ſuch Ships, Veſſels, or Boats, in as full and ample a Manner to all Intents and Purpoſes, as if all and every ſuch Act and Acts, and all the Clauſes, Proviſions, Powers, Authorities, Forfeitures, Penalties, Reſtrictions, Exemptions, Exceptions, Matters, and Things therein contained, were particularly and expreſsly repeated and re-enacted in the Body of this preſent Act, as to ſuch Diſtance of Eight Leagues as aforeſaid.

Pains and Penalties of former Acts reſpecting the Hovering of Veſſels extended to this Act.

XII. And be it further enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, all Pains, as well Pains of Death as other Pains, and all Forfeitures, Fines, and Penalties, and all Proviſions, Powers, Authorities, Rules, Regulations, Reſtrictions, Exemptions, and Exceptions contained in all and every or any Act or Acts of Parliament in force in *Ireland* on and immediately before the paſſing of this Act, for the collecting, regulating, or ſecuring His Majeſty's Revenues of Cuſtoms and Exciſe in *Ireland*, or either of them, or for preventing Frauds therein relating to Ships, Veſſels, or Boats ſo hovering or found or diſcovered to have been within Four Leagues of the Shore of *Ireland*, or to any Maſter or other Perſon having or taking the Charge or Command, or any other Perſon on board of any ſuch Ship, Veſſel, or Boat, ſhall extend, and be deemed, conſtrued and taken, and ſhall apply and be in full Force and put in Execution, in all Caſes and for all Purpoſes, as to all ſuch Ships, Veſſels, or Boats hovering, or found or diſcovered to have been within Eight Leagues of the Shore of *Ireland*, and as to every Maſter or other Perſon having or taking the Charge or Command, or other Perſon on board of ſuch Ship or Veſſel as aforeſaid, in as full and ample a Manner, to all Intents and Purpoſes, as if all and every ſuch Act and Acts, and all ſuch Pains, as well Pains of Death as other Pains, and all Forfeitures, Fines and Penalties, Proviſions, Powers and Authorities, Rules, Regulations, Reſtrictions, Exemptions, Exceptions, Clauſes, Matters, and Things, in ſuch Act or Acts contained and enacted, were particularly and expreſsly repeated and re-enacted in the Body of this preſent Act, as to ſuch Diſtance of Eight Leagues

Leagues as aforesaid; any Thing in any Act or Acts to the contrary notwithstanding.

Doubts respecting the Limits of Hovering not to prevent Judgement against the Vessel and Contraband Cargo.

XIII. And be it further enacted, That if upon any Trial of any Information for or of any Action relating to the Seizure or Forfeiture of any such Ship, Vessel, or Boat, or the Tackle, Apparel, Guns, Furniture, or Ammunition thereof, or of any Goods on board the same respectively, hovering, or being found or discovered to have been within any Limits or Distances mentioned in this Act, or in any other Act or Acts of Parliament in force in *Ireland* on and immediately before the First Day of *August* One thousand eight hundred and three, or seized as or proceeded against in due Course of Law for hovering or being so found or discovered as aforesaid, it shall appear to the Court or Jury respectively that from the Evidence given on such Trial, it is doubtful whether such Ship, Vessel, or Boat was within such Limits or Distances as aforesaid, but it shall nevertheless at the same Time be made appear to the Satisfaction of such Court or Jury respectively, that such Ship, Vessel, or Boat had on board prohibited Goods, or Goods liable to the Payment of Duties in *Ireland*, and was then bound for or hovering on the Coast or Shore of *Ireland*, for the Purpose of clandestine Importation, or illegal running of such Goods, it shall be lawful for such Court or Jury to find a Verdict, or give Judgement on such Information or Action respectively, or as to any such Ship, Vessel, or Boat, and the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, and any Goods on board such Ship, Vessel, or Boat, in like Manner as if it had been fully proved that such Ship, Vessel, or Boat was hovering or found, or had been discovered to have been within any such Limits or Distances as aforesaid: Provided nevertheless, that nothing herein contained shall be construed to extend to alter any such Limits or Distances, or to any Cases in which there shall not be Doubt as to whether such Ship, Vessel, or Boat, in respect whereof any such Question shall arise, was hovering, or found or discovered to be within such Limits or Distances respectively as aforesaid.

Revenue Officers to batten down Hatches of Ships having certain Commodities on board.

XIV. And be it further enacted, That, from and after the First Day of *August* One thousand eight hundred and three, any Officer or Officers of the Revenue in *Ireland*, who shall first come on board any Ship or Vessel bound for any Port in *Ireland*, and having on board any Spirits, Wines, Tobacco, Tea, Sugar, or Coffee (except the Quantity allowed by Law for the Consumption of the Crew), either within the Limits of any of the Ports of *Ireland*, or within Eight Leagues of the Shore thereof, shall and may, and he and they is and are hereby empowered and required to batten, fasten, and lock down the main and other Hatchway and Hatchways leading to the Hold or Place of Stowage in such Ship or Vessel; and if such Officer or Officers shall neglect so to do, then and in such Case any other Officer or Officers of the Revenue shall and may batten, fasten, and lock down the said Hatchway and Hatchways, and the Master or other Person having or taking the Charge or Command of such Ship or Vessel shall, and he is hereby required to assist or cause to be assisted such Officer or Officers, by and with a sufficient Number of the Crew of such Ship or Vessel in the battening, fastening, and locking down such Hatchway or Hatchways, and to provide and keep on board good and sufficient Locks and Fastenings for that Purpose; and if any such Master or other Person shall neglect or refuse to provide and keep such Locks

Penalty on Masters not providing Locks and

Faſtenings, or opening the Hatche, without the proper Officer.

Locks and Faſtenings, or to aſſiſt or cauſe to be aſſiſted any ſuch Officer or Officers in battening, faſtening, or locking down ſuch Hatchway or Hatchways according to the Directions of this Act, or if any ſuch Hatchway ſhall after the ſame ſhall have been ſo battened faſtened, or locked down as aforeſaid, according to the Directions of this Act, be opened, or if any Faſtening or Lock affixed to any ſuch Hatchway for the Purpoſe of faſtening or locking the ſame according to the Directions of this Act, ſhall be open, broken, or damaged after ſuch Hatchway ſhall have been ſo battened, faſtened, or locked down as aforeſaid, and before the ſame ſhall have been opened by the proper Officer or Officers of the Revenue, the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship or Veſſel, ſhall, for each and every ſuch Offence, forfeit the Sum of Two hundred Pounds.

Revenue Officers reſiſted in the Execution of their Duty may oppoſe Force by Force, *etc.*

XV. And, for the more effectual Protection of Officers of the Revenue in *Ireland*, in the Diſcharge of their Duty; be it enacted, That if any Perſon or Perſons armed with Guns, Piſtols, Cutlaſſes, Clubs, Sticks, or other offenſive Weapons, ſhall hinder, moleſt, or reſiſt any Officer or Officers of His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*, in the Execution of his or their Duty, by beating, maiming, or wounding any ſuch Officer or Officers, or any Perſon or Perſons acting in his or their Aſſiſtance, it ſhall and may be lawful for any ſuch Officer or Officers, and all Perſons by them called to their Aſſiſtance, who are ſo reſiſted or moleſted, to oppoſe Force to Force, and to endeavour by the ſame Methods that are violently uſed againſt him or them, to defend himſelf or themſelves, and to execute the Duty of his or their Office; and if any Perſon or Perſons ſo hindering, moleſting, or reſiſting as aforeſaid, any ſuch Officer or Officers, or any of his or their Aſſiſtants, ſhall in ſo doing be wounded, maimed, or killed, and ſuch Officer or Officers or his or their Aſſiſtants ſhall be ſued, moleſted, or proſecuted for or on account of ſuch wounding, maiming, or killing ſuch Officer and Officers, and Perſon or Perſons acting in his or their Aſſiſtance, ſhall and may plead the General Iſſue, and give this Act and the Special Matter in Evidence in his and their Defence; and all His Majeſty's Juſtices of the Peace, and other Juſtices and Perſons having competent Authority, before whom any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aſſiſtance, ſhall or may be brought for or on Account of any ſuch wounding, maiming, or killing as aforeſaid, are hereby authorized and empowered, enjoined and required, to admit every ſuch Officer and Officers, Perſon and Perſons ſo brought before him or them, to Bail; any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

Penalty on Officers for making collusive Seizures, *&c.*

XVI. And be it further enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, if any Officer of His Majeſty's Navy, Cuſtoms, or Exciſe in *Ireland*, ſhall make any colluſive Seizure, or ſhall deliver up, or ſhall make any Agreement to deliver up, or not to ſeize any Ship or Veſſel, or any Goods liable to Forfeiture by this or any other Act of Parliament relating to His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*, or ſhall directly or indirectly take or receive any Bribe, Gratuity, Recompence, or Reward for the Neglect or Non-performance of his Duty, every ſuch Officer ſo offending, ſhall for each and every ſuch Offence, forfeit the Sum of Five hundred Pounds, and

and be rendered incapable of ſerving His Majeſty in any Office or Employment, Civil or Military, and if any Perſon or Perſons whatſoever, ſhall give, offer, or promiſe to give any Bribe, Recompence, or Reward to, or make any colluſive Agreement with any Officer of the Navy, Cuſtoms, or Exciſe in *Ireland*, to do, conceal, or connive at any Act whereby any of the Proviſions of this Act, or any Act or Acts of Parliament relative to His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*, may or ſhall be evaded or broken, every ſuch Perſon or Perſons ſhall for each and every ſuch Offence, (whether the ſaid Offer, Promiſe, or Agreement ſhall be accepted or performed or not), forfeit the Sum of Five hundred Pounds; and any Licence previouſly granted to any ſuch Perſon or Perſons to manufacture or deal in any exciſeable Goods, Wares, or Merchandize, ſhall on Conviction for ſuch Offence, become abſolutely void to all Intents and Purpoſes, and ſuch Perſon or Perſons ſhall from thenceforth be incapable of having or taking any ſuch Licence in future.

Notice of Actions to be given to Revenue Officers.

XVII. And, for the preventing of vexatious Suits and Actions againſt Officers of the Revenue in *Ireland*, be it enacted, That during the Continuance of this Act, no Writ or Proceſs ſhall be ſued out againſt any Officer or Officers of His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*, or againſt any Perſon or Perſons acting by his or their Order, in his or their Aid, for any Thing done in the Execution, or by reaſon of this or any other Act or Acts of Parliament in force in *Ireland*, relating to the ſaid Revenue, until One Calendar Month next after Notice in Writing ſhall have been delivered to him or them, or left at the uſual Place of his or their Abode, by or from the Attorney or Agent for the Perſon or Perſons who intends or intend to ſue out ſuch Writ or Proceſs as aforeſaid; in which Notice ſhall be clearly and explicitly contained and expreſſed the Cauſe of Action, the Time when and Place where ſuch alledged Cauſe of Action ſhall have accrued, the Name and Place of Abode of the Perſon or Perſons in whoſe Name ſuch Action is intended to be brought, and the Name and Place of Abode of the ſaid Attorney or Agent.

Tender of Amends may be made.

XVIII. And be it further enacted, That it ſhall and may be lawful to and for any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aid, to whom ſuch Notice ſhall be given as aforeſaid, at any Time within One Calendar Month after ſuch Notice ſhall have been given, to tender or cauſe to be tendered Amends to the Perſon or Perſons complaining, or to his, her, or their Attorney or Agent; and in caſe ſuch Amends ſhall not be accepted, to plead ſuch Tender in Bar to any Action to be brought againſt him or them, grounded on ſuch Writ or Proceſs, together with the Plea of Not Guilty, and any other Plea or Pleas with Leave of the Court in which ſuch Action ſhall be brought; and if upon Iſſue joined thereon, the Jury ſhall find the Amends ſo tendered to have been ſufficient, then they ſhall give a Verdict for the Defendant or Defendants, and in ſuch Caſe, or in caſe the Plaintiff or Plaintiffs ſhall become nonſuited, or ſhall diſcontinue ſuch Action, or in caſe Judgement ſhall be given for ſuch Defendant or Defendants upon Demurrer or otherwiſe, then ſuch Defendant or Defendants ſhall be entitled to the like Coſts as he or they would have been entitled to in caſe he or they had pleaded the General Iſſue only; and if upon Iſſue ſo joined the Jury ſhall find that no Amends were

were tendered, or that the ſame were not ſufficient, and alſo againſt the Defendant or Defendants on ſuch other Plea or Pleas, then they ſhall give a Verdict for ſuch Plaintiff or Plaintiffs, and ſuch Damages as they ſhall think proper.

Notice to contain every Cauſe of Action.

XIX. Provided always, and be it enacted, That no ſuch Plaintiff or Plaintiffs, in any Caſe where an Action ſhall be founded on any Act done by the Defendant or Defendants, ſhall be permitted to produce any Evidence of the Cauſe of ſuch Action except ſuch as ſhall be contained in the Notice to be given as aforeſaid; nor ſhall any Verdict be given againſt ſuch Defendant or Defendants, unleſs it ſhall be proved on the Trial of ſuch Action, that ſuch Notice was given, and in Default of ſuch Proof, the Defendant or Defendants in ſuch Action ſhall have a Verdict and recover Coſts as aforeſaid.

Money may be paid into Court.

XX. And be it further enacted, That in caſe any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aid, ſhall neglect to tender Amends, or ſhall have tendered inſufficient Amends before the Action brought, it ſhall and may be lawful for him or them, by Leave of the Court in which ſuch Action ſhall be brought, at any Time before Iſſue joined to pay into ſuch Court ſuch Sum or Sums of Money as he or they ſhall think fit; whereupon ſuch Proceedings, Orders, and Judgements ſhall be had, made, and given in and by ſuch Court, as in other Actions where the Defendant is allowed to pay Money into Court.

Revenue Officers in Ships to be provided with Bed and Board.

XXI. And be it further enacted, That from the Time any Goods, Wares, or Merchandizes, or any Corn or Grain, or any Meal, Malt, or Flour, ſhall be begun to be ſhipped or put on board any Ship or Veſſel, to be carried from any Port, Creek, or Place, in *Ireland*, to be landed at any Port or Place in *Ireland* or elſewhere, it ſhall be lawful for the Chief Commiſſioners of His Majeſty's Cuſtoms or Exciſe in *Ireland*, or any One of them, or for the Collector, Surveyor, or other Chief Officer of the Port where ſuch Goods, Wares, or Merchandizes, Corn or Grain, Meal, Malt, or Flour, ſhall be ſo put on board ſuch Ship or Veſſel, to place One or Two Officers on board ſuch Ship or Veſſel, there to remain during ſuch Voyage, and until all the ſaid Goods, Wares, or Merchandizes, Corn or Grain, Meal, Malt, or Flour, ſhall be duly landed, or for ſuch Time as in their Diſcretion ſhall ſeem fit; and that the Maſter or other Perſon having the Charge or Command of ſuch Ship or Veſſel ſhall provide ſuch Officer or Officers with Beds or Hammocks to reſt or ſleep in, under the Deck of ſuch Ship or Veſſel, and ſhall alſo provide ſuch Officer or Officers with ſufficient Food during the Whole of ſuch Voyage, or for ſuch Time as ſuch Officer or Officers ſhall be directed to remain on board, and ſhall land ſuch Officer or Officers at the Port or Place for which ſuch Ship or Veſſel ſhall have cleared out, if ſo directed; and if any ſuch Maſter or other Perſon having the Command of ſuch Ship or Veſſel ſhall neglect or refuſe to ſupply ſuch Officer or Officers with Beds or Hammocks, and Food, in Manner aforeſaid, or ſhall not land ſuch Officer at ſuch Place, he ſhall forfeit the Sum of Fifty Pounds.

XXII. And

XXII. And be it further enacted, That all and every Maſter or other Perſon having Charge or Command of any Ship or Veſſel arriving at or lying in any of the Ports of *Ireland* ſhall accommodate ſuch Officer or Officers of the Revenue, not exceeding Two at One Time, as ſhall be placed on board ſuch Ship or Veſſel, with Beds or Hammocks to reſt or ſleep in, under the Deck of ſuch Ship or Veſſel, upon Pain of forfeiting the Sum of Twenty Shillings for every Twenty-four Hours ſuch Maſter or other Perſon having Charge of ſuch Ship or Veſſel ſhall neglect or refuſe ſo to do; which ſaid Penalty ſhall and may be recovered againſt the Maſter or other Perſon having Charge or Command of ſuch Ship or Veſſel, before any Two or more of the Commiſſioners, or Sub-Commiſſioners of Exciſe, in their ſeveral and reſpective Diſtricts, who ſhall and may, and are hereby authorized and required to iſſue a Warrant under their Hands and Seals to arreſt the Perſon of ſuch Maſter or other Perſon having the Charge or Command of ſuch Ship or Veſſel, and to commit him or them to the Gaol of the City or County wherein ſuch Warrant ſhall be granted, there to remain until the ſaid Penalty is paid: Provided always, that a Summons ſhall be previouſly delivered to ſuch Maſter or other Perſon charged with ſuch Offence, or left on board the Ship or Veſſel whereof he ſhall have the Charge, and that Proof ſhall be made of the ſaid Offence either by the Confeſſion of the Party charged therewith, or by other ſufficient Evidence upon Oath, which Oath the Commiſſioners and Sub-Commiſſioners in their ſeveral and reſpective Diſtricts are hereby authorized to adminiſter.

Officers to be provided with Beds, when Ships are in Port.

XXIII. And whereas Fires frequently happen amongſt Shipping lying at the ſeveral Quays, or being in the Docks of or belonging to the ſeveral Cuſtom Houſes in *Ireland*, and Goods, Wares, and Merchandize, lying on ſuch Quays or depoſited in His Majeſty's Stores, to ſecure the Payment of the Duties of Cuſtoms and Exciſe chargeable on ſuch Goods, Wares, or Merchandize, are often endangered by ſuch Fires; for Remedy whereof be it enacted, That no Maſter, Mate, or other Perſon having the Charge of any Ship, Lighter, Gabbard, Wherry, Barge, Boat, or other Veſſel, lying at any of the Quays, or being in any Dock of or belonging to any of His Majeſty's Cuſtom Houſes in *Ireland*, or lying contiguous to any of His Majeſty's Stores, ſhall have or keep, or permit or ſuffer to be had or kept, any Fire on board ſuch Ship Lighter, Gabbard, Wherry, Barge, Boat, or other Veſſel, for any Uſe or Purpoſe whatſoever (except Candle Light); and in caſe any ſuch Maſter, Mate, or other Perſon, ſhall offend herein, he ſhall forfeit the Sum of Twenty Pounds for every ſuch Offence.

For preventing Fires in Cuſtom Houſe Docks and Quays.

XXIV. And whereas by an Act paſſed in the Parliament of *Ireland*, in the Fortieth Year of His preſent Majeſty's Reign, intituled, *An Act for the better collecting of all Duties on Hides and Skins tanned and dreſſed in Oil, and on Vellum and Parchment made in* Ireland, *and for preventing Frauds on His Majeſty's Revenue therein*, it is amongſt other Things enacted, that it ſhall and may be lawful for any Tanner with Bark to diſcontinue the making or uſing of any of his Pits or Vats in his or her Tan Yard, uſed with Bark, not leſs than One Fourth of the Number of ſuch Pits or Vats, for any Part of a Year not leſs nor more than Six Months, in any Year, provided that the Notice required by the ſaid laſt recited Act be given

40 Geo. 3.

given in the Manner therein directed, and in ſuch Caſe a proportionable Deduction according to the Number of Cubit Feet in the Pits or Vats ſo diſcontinued, for the Time ſuch Pits or Vats ſhould not be employed, ſhall be made from the Monthly Charge by the ſaid Act directed to be made: And whereas it is expedient to allow any Tanner with Bark to diſcontinue the making or uſing a leſs Number than One Fourth of the Pits or Vats in his or her Tan Yard uſed with Bark, be it therefore enacted,

Tanners may diſcontinue the uſing of One Eighth of the Number of their Pits, *etc.*

That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and three, it ſhall and may be lawful for any ſuch Tanner to diſcontinue the working or uſing of any of the Pits or Vats in his or her Tan Yard uſed with Bark, not leſs than One Eighth of the Number of ſuch Pits or Vats, for ſuch Time only as in the ſaid Act is mentioned, and that a Deduction from the Monthly Charge by the ſaid Act directed to be made, ſhall be made in Proportion to the Number of Cubic Feet in the Pits or Vats ſo diſcontinued; ſubject nevertheleſs to all the Proviſions, Regulations, Reſtrictions, and Conditions by the ſaid laſt recited Act directed, required, and appointed to be obſerved, done, and performed by any ſuch Tanners or other Perſon, in reſpect to the diſcontinuing of the uſing of One Fourth of the Number of ſuch Pits or Vats, any Thing in the ſaid laſt recited Act, or any other Act or Acts of Parliament in force in *Ireland*, to the contrary thereof notwithſtanding.

Tobacco imported into or exported from *Ireland*, ſubject to the Regulations to which Tobacco is ſubject by any Act in force before *July* 5, 1803.

XXV. And be it further enacted, That all Tobacco which ſhall be imported into or exported from *Ireland*, under or by virtue of this Act, ſhall be, and the ſame is hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Penalties, and Forfeitures, to which any Tobacco is and may be ſubject and liable by any Act or Acts of Parliament in force in *Ireland*, on or immediately before the ſaid Fifth Day of *July* One thouſand eight hundred and three, and all and every Pain, Penalty, Fine, and Forfeiture, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force in *Ireland* on and immediately before the ſaid Fifth Day of *July* One thouſand eight hundred and three, made for ſecuring the Revenue of Cuſtoms and Exciſe, or for the Regulations or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall, and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of Tobacco imported into or exported from *Ireland*, by virtue and in purſuance of this Act, ſo far as the ſame are applicable thereto, in as full and ample a Manner, to all Intents and Purpoſes whatſoever, as if all and every the ſaid Clauſes, Proviſions, Powers, Directions, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in this preſent Act.

From *July* 5, 1803, Tobacco of the Growth of *Ruſſia* or *Turkey*, may be imported into any enumerated Port in

XXVI. And whereas it hath been found expedient that Tobacco, being of the Growth or Production of any of the Territories or Dominions belonging to the Emperor of *Ruſſia*, or of any of the Territories or Dominions belonging to the *Ottoman* or *Turkiſh* Empire, ſhould be permitted to be imported into *Great Britain* directly from the ſaid Territories or Dominions reſpectively, in *Britiſh*-built Ships, owned, navigated, and regiſtered

tered according to Law, and should be exported from *Great Britain* in like Manner, and admitted to Entry for Home Trade or Consumption in *Great Britain*, upon Payment of the same Duties as Tobacco of the Growth or Production of the United States of *America*, and upon the Exportation thereof from *Great Britain*, after having been manufactured, should be entitled to the like Drawbacks as if manufactured from Tobacco of the Growth or Production of the United States of *America*: And whereas it is expedient to admit the Importation and Exportation of such *Russia* and *Turkish* Tobacco into and from *Ireland*, upon the like Terms and Conditions, be it therefore further enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and three, it shall be lawful to import directly from the aforesaid Territories or Dominions of the Emperor of *Russia* and the *Ottoman* or *Turkish* Empire, or through *Great Britain* respectively, in *British* or *Irish*-built Ships, owned, navigated, and registered according to Law, into any Port of *Ireland*, being an enumerated Port for the Importation and warehousing of Tobacco, and to enter and land, and to deposit, lodge, or secure in any Warehouse or Warehouses, provided according to Law for the Reception of Tobacco in *Ireland*, any Tobacco being the Growth or Production of any or either of the aforesaid Territories or Dominions; and that such Tobacco may be exported from *Ireland* in like Manner, or entered for Home Trade or Consumption in *Ireland*, on Payment of the like Duties as Tobacco the Growth or Production of the United States of *America* may be exported from *Ireland*, or entered for Home Trade or Consumption in *Ireland*, according to the Laws in force in *Ireland* on and immediately before the said Fifth Day of *July* One thousand eight hundred and three; and the Exporter of such Tobacco, being the Growth or Production of any or either of the aforesaid Territories or Dominions, shall upon the said Tobacco being manufactured in *Ireland*, and exported according to the Laws in force in *Ireland* on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, be entitled to and allowed such and the like Drawbacks as are severally and respectively allowed upon the same Sorts and Descriptions of Tobacco manufactured from Tobacco of the Growth or Production of the United States of *America*, and legally exported from *Ireland*.

Ireland, and warehoused, and may be exported on Payment of the Duties payable on Tobacco of the United States.

XXVII. And whereas by an Act, made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, for better regulating the Collection of His Majesty's Revenue, and for preventing of Frauds therein, it is amongst other Things enacted, that it shall and may be lawful for all Persons, Bodies Politick and Corporate, in the said Act mentioned and described, to demise in Manner as in the said Act is mentioned, for any Term of Years, to His Majesty, or the Commissioners of the Revenue for the Time being, or to such Person or Persons as shall be appointed in Manner in the said Act mentioned, in Trust for His Majesty, any Lands not exceeding One Acre, Plantation Measure, with the Tenements thereon, and a Road thereto, without Fine or other Consideration, save only the yearly Rent reserved: And whereas the Quantity of Land by the said recited Act authorized to be demised, has been found not to be sufficient for the Purposes thereby intended; be it therefore enacted, That it shall and may be lawful for all and every Person and Persons, Bodies Politick and Corporate, in and by the said Act mentioned,

Commissioners of Revenue may purchase of Persons, Bodies Politick, &c. Lands not exceeding the Quantity herein mentioned for building Light Houses thereon, etc.

ed, described, and authorized, to demiſe, in Manner as in the ſaid Act is mentioned, and without any Fine or other Conſideration, ſave only the yearly Rent reſerved for any Term of Years, to His Majeſty, or to the Commiſſioners of His Majeſty's Revenue of Cuſtoms and Excile in *Ireland*, for the Time being, or to ſuch Perſon or Perſons as the ſaid Commiſſioners, or any Three or more of them, ſhall appoint, in Truſt and to and for the Uſe of His Majeſty, any Land not exceeding the Quantity of Six Acres, Plantation Meaſure, with the Tenements thereon, together with ſuch Paſſage or Road as may be neceſſary to ſuch Tenements, not exceeding Twenty-one Feet in Breadth, for the Purpoſe of building or erecting Light Houſes, Watch Houſes, and other Buildings, Places, or Accommodations for the Buſineſs of the Revenue, ſubject nevertheleſs to all the Proviſions, Regulations, Reſtrictions, and Conditions, in and by the ſaid laſt recited Act directed, required, or appointed to be obſerved and performed.

43 Geo. 3. c. 22.

XXVIII. And whereas by an Act paſſed this Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain Duties on Licences to Perſons ſelling Hats, and on Hats ſold by Retail, in* Ireland, it is amongſt other Things enacted, that no Perſon licenſed by the ſaid Act to deal in Hats, ſhall remove Hats purchaſed by him from the Shop or Warehouſe of a Manufacturer until he ſhall have furniſhed to the Commiſſioners of Stamp Duties ſuch Statement in Writing, and ſhall have taken out from ſome One of the ſaid Commiſſioners ſuch Permit as in and by the ſaid Act are mentioned and directed: And whereas it is expedient to facilitate the granting of ſuch Permits, be it therefore enacted,

Commiſſioners of Stamp Duties may empower Perſons to receive Statements, and iſſue Permits under recited Act.

That, from and after the paſſing of this Act, it ſhall and may be lawful to and for the ſaid Commiſſioners of Stamp Duties, by Warrant under their Hands and Seals, to authorize and empower any Diſtributor or Diſtributors of Stamps in *Ireland* or any other Perſon or Perſons to be appointed by the ſaid Commiſſioners to receive the Statements and to grant and iſſue the Permits in the ſaid Act mentioned, ſubject nevertheleſs to ſuch Regulations, Proviſions, Privileges, Reſtrictions, Conditions, Penalties, and Forfeitures, and with the like Means and Powers for recovering and applying ſuch Penalties and Forfeitures as are in and by the ſaid recited Act enacted in relation to the Statements directed to be furniſhed, and to the Permits directed to be granted by any of the ſaid Commiſſioners, under and by virtue of the ſaid laſt recited Act; and that all Statements furniſhed to and all Permits granted by the ſaid Diſtributors, or other Perſons ſo appointed by the ſaid Commiſſioners, under and by virtue of this Act, ſhall be as good, valid, and effectual, to all Intents and Purpoſes as if ſuch Statements had been furniſhed to, or ſuch Permits had been granted and iſſued by the ſaid Commiſſioners of Stamps, under and by virtue of the ſaid laſt recited Act; any Thing in the ſaid recited Act, or in any other Act, contained to the contrary notwithſtanding.

Penalties to be recovered in *Iriſh* Currency.

XXIX. And be it further enacted, That all Fines, Penalties, and Forfeitures, by this Act inflicted and created, ſhall be paid and payable, and received and receivable in *Iriſh* Currency, and ſhall and may (in all Caſes where the Recovery and Application of the ſame is not otherwiſe directed by this Act) be ſued for, recovered, levied, and applied, in the like Manner

ner and Form, and by the like Ways and Means, and with the like Powers and Authorities as are prescribed, directed, and appointed in and by an Act made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, intituled, *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*, or by any other Law or Laws relating to His Majesty's Revenue of Excise in *Ireland*, as fully and effectually, to all Intents and Purposes, as if the same were herein particularly mentioned, expressed, and enacted, with like Remedy of Appeal for the Party or Parties who shall think himself, herself, or themselves aggrieved or injured, as in and by the said last mentioned Act, or any other Act as aforesaid is provided.

XXX. And be it further enacted, That this Act, and all the Provisions therein contained, shall continue and be in force until and upon the Twenty-ninth Day of *September* One thousand eight hundred and four. Continuance of the Act.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1803.