

ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CVI.

An Act to continue, until the Twenty-ninth Day of *September* One thouſand eight hundred and ſix, and amend, ſeveral Acts for regulating and ſecuring the Collection of the Duties on Paper made in *Ireland*, and on Paper printed or ſtained in *Ireland*, to ſerve for Hangings or other Uſes.

[10th *July* 1805.]

WHEREAS the Laws in force in *Ireland*, for the Collection of Duties on Paper made in *Ireland*, and on Paper printed, painted, or ſtained in *Ireland*, to ſerve for Hangings and other Uſes, are inſufficient, and it is expedient to amend the ſame, 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, from and after the Twenty-fifth Day of *July* One thouſand eight hundred and five, in lieu of any Duties chargeable under any Act or

Acts in force in *Ireland*, on any Maker of Paper in respect of any Engine used by him or her, the Duty chargeable on Paper made by any Maker of Paper, and of the Papers called Paste Board, Mill Board, Scale Board, Glazed Paper, Paper for Hangings, Sheathing Paper, Button Paper, or Button Board, in *Ireland*, who shall keep any Engine for the making of any of the said Papers, which shall not in the Inside exceed Twelve Feet in Length, Five Feet in Breadth, and Two Feet in Depth, shall for each and every Calendar Month, commencing from the said Twenty-fifth Day of *July*, and so in like Manner for each and every Calendar Month, commencing from the Twenty-fifth Day of *March* in the Year One thousand eight hundred and six, and in each and every subsequent Year, be not less than after the Rate following; that is to say, for each and every such Engine kept by such Maker of Paper the Sum of Thirty-two Pounds Nineteen Shillings and Eight-pence; and if such Engine shall be of greater Dimensions than as aforesaid, then not less than such Sum as shall be in Proportion to the Size of such Engine of greater Dimensions as the said Sum of Thirty-two Pounds Nineteen Shillings and Eight-pence is to the Size of an Engine of the Dimensions herein-before described, as and for the Duty according to Weight of such Quantity of any of the Papers aforesaid, as may be produced from any such Engine within each Month.

Monthly Duty payable on Engines for making Paper according to their respective Dimensions, viz. 32l 19s. 8d. &c.

II. Provided always, and be it enacted, That if the Duty chargeable by Weight on the Paper made with any such Engine within any such Month, shall in either of the said Cases, exceed the Sum herein-before directed to be charged for any such Month in respect of any such Engine, then and in such Case such Maker of Paper shall be charged with and pay such Excess of Duty on the said Papers according to the Weight thereof.

Duty on Paper shall be paid by Weight if it exceeds the Sum payable on the Engine.

III. Provided also, and be it enacted, That if any Engine shall have been employed by any Maker of Paper, during the Whole of any Month, (commencing on the Twenty-sixth Day of one Month, and ending on the Twenty-fifth Day of the Month following), in making such Paper only as is chargeable with a Duty not exceeding One Penny for every Pound Weight thereof, and if no more than One Vat shall be used or employed with such Engine, and if such Vat so employed shall not exceed the Contents of a Vessel Six Feet in Length, Five Feet in Breadth, and Four Feet in Depth, such Paper Maker shall be charged with and pay for and in respect of such Engine for each Month the Sum of Sixteen Pounds Thirteen Shillings and Four-pence; or if the Duty on such Paper, according to the Weight thereof, shall exceed the said Sum of Sixteen Pounds Thirteen Shillings and Four-pence, such Maker of Paper shall be charged with and pay such Sum as such Duty shall actually amount unto, in lieu and instead of the Sum herein-before charged on and made payable by such Maker of Paper for such Month; any Thing herein-before contained to the contrary notwithstanding.

Monthly Charge on Engine if employed only in making inferior Paper, 16l. 13s. 4d.

IV. And be it further enacted, That whenever any Maker of Paper shall intend to employ any Engine for the Whole of any Month (beginning and ending as aforesaid) in making Paper, chargeable with a Duty

Paper Maker shall give Notice of employing Engine in

not exceeding One Penny for every Pound Weight thereof, such Maker of Paper shall, Six Days at least before the Beginning of such Month, give Notice of such his Intention to the Surveyor and Gauger in Charge of the Manufactory of such Maker of Paper; and if such Maker of Paper shall make any such Paper without having given such Notice, or shall, during such Month, make any Paper with such Engine, chargeable with a Duty exceeding One Penny for every Pound Weight; or if any Maker of Paper shall, in any One Month, (beginning and ending as aforesaid), make with the same Engine any Paper chargeable with a Duty exceeding One Penny for every Pound Weight thereof, and also Paper chargeable with a Duty not exceeding One Penny for every Pound Weight thereof, then and in every such Case such Maker of Paper shall forfeit the Sum of One hundred Pounds.

making inferior Paper, and shall employ same accordingly. Penalty 100*l.*

V. And be it further enacted, That the said Duties and Sums of Money shall be charged and paid and payable in such Manner and under such Rules and Regulations, and subject to such Penalties and Forfeitures as are mentioned and contained in an Act made in the Parliament of *Ireland*, in the Thirty-eighth Year of His present Majesty's Reign, intituled, *An Act to secure the Collection of the Duties on Paper made in* Ireland, *and to prevent Frauds therein*; or in an Act made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, for continuing and amending the said recited Act of the Thirty-eighth Year; or in any other Act or Acts in force in *Ireland* relating to the said Duties on Paper; And all Rules, Regulations, Penalties, and Forfeitures, in the said Acts or any of them contained, shall be applied in Execution of this Act as fully and effectually, to all Intents and Purposes, as if the same were repeated and re-enacted by this Act, except only so far as the same are altered by this Act.

Regulation of Irish Acts, 38 G. 3. c. 24. s. 24. 40 G. 3. c. 76 applied to the Duties on Paper under this Act.

VI. And, for the better regulating and securing the Duty payable on Paper printed, painted, or stained, to serve for Hangings and other Uses, be it enacted, That no Person shall print, paint, or stain any Paper in *Ireland*, to serve for Hangings or other Uses, without having taken out and having in force a Licence to manufacture Paper Hangings for Sale, duly granted and stamped according to Law.

Paper Stainers shall be licensed according to Law.

VII. And be it further enacted, That every Paper Stainer or Person to whom any Licence shall be granted to manufacture Paper Hangings for Sale, at any Time after the passing of this Act, shall, before the obtaining such Licence, enter into a Bond, with Two sufficient Sureties, to His Majesty, his Heirs and Successors, in a Penalty after the Rate of Twenty-five Pounds for each Table for stamping Paper Hangings, to be kept by such Person, conditioned for the Payment of all such Sum and Sums of Money as shall be chargeable and charged by Law on such Person, for the Duties on Paper printed, painted, or stained, under and by virtue of this Act, or any other Act or Acts in force in *Ireland* relating to such Duties.

Bond to be entered into by Party licensed to be a Paper Stainer.

VIII. And be it further enacted, That every Paper Stainer or Person to whom any Licence shall have been granted to manufacture Paper Hangings for Sale, at any Time before the passing of this Act, shall, within one Month after the passing of this Act, and every Paper Stainer, or other Person

To obtain such Licence the Party shall make out Account, to be entered in the Excise

Office, containing the Particulars of his Name; the Number of his Tables, &c. of which Entry, Collector shall give a Certificate.

Person requiring such Licence at any Time after the passing of this Act, shall, before any such Licence shall be granted, make out, sign, and deliver to the Collector of the District, an Account in Writing, to be entered and registered in the Office of Excise in the District in which the Manufactory of such Person shall be situate, containing his or her Name, and Place or Places of Abode, and the Place where such Manufactory is situate, and the Number of Tables for stamping, printing, painting, or staining Paper Hangings, to be kept or used by such Person; each of which Tables shall be of the Dimensions of Ten Feet Six Inches in Length, and Two Feet Six Inches in Breadth, and of no greater or other Length or Breadth; and such Person shall also, in like Manner, make out, sign, and deliver an Account in Writing, to be so entered and registered as aforesaid, of the several Rooms and Places wherein any Part of such Business is to be carried on, or wherein any Materials for such Business are to be kept or stored; and in such written Account, the Person making the same shall distinguish every such Table, and also every such Room and Place, by separate Numbers relating to each, in arithmetical Progression, beginning with Number One; and upon some visible Part of every such Table, and also upon the Outside of the Door of every such Room, shall paint or cause to be painted with Oil Colour, in a Black Chocolate Ground, or White, or in a Black Ground, and shall keep thereon so painted the Number thereof respectively, in conformity with such Account; and that the Surveyor of Excise, within whose Survey such Manufactory shall be situate, shall, at the Bottom of every such Account, before the same shall be delivered to or received by the Collector, certify such Account by signing his Name thereto; and thereupon the Collector of Excise of the District shall file or enter and register such Account in the Office of Excise of the District, and shall grant a Certificate of such Account and Registry, by giving a Copy thereof, signed by him, to the Party who delivered such Account; and before any such Licence shall be granted at any Time after the passing of this Act, such Certificate shall be produced to the Person empowered to grant such Licence; and such Account and Registry, and every such Certificate thereof, shall be Evidence on any Question that shall or may arise, or on any Information in consequence of or touching any of the Provisions of this Act, or any other Act in force respecting the Duties on Paper printed, painted, or stained to serve for Paper Hangings or other Uses.

Penalty on Paper Stainer having any Stamping Table not registered, 50*l.* for each Table and Forfeiture.

IX. And be it further enacted, That if any Paper Stainer shall, from and after the Expiration of One Month after the passing of this Act, have or keep or make use of any Table for stamping Paper Hangings not set forth, or not numbered as set forth, or in any other Place than shall be set forth, in the Account by this Act required to be made and delivered by such Paper Stainer, and filed, entered, or registered as aforesaid; or if any Paper Stainer shall have, keep, or make use of any Table for stamping, printing, painting, or staining Paper Hangings of any other Dimensions, or any other Table, than shall have been set forth in such Account, Entry, or Registry, without having given Six Days Notice in Writing to the Officer in charge of his or her Manufactory, and without an Account thereof being made out, signed, delivered, entered, and registered in Manner aforesaid, such Paper Stainer shall forfeit for every such

such Table for stamping Paper Hangings the Sum of Fifty Pounds; and the said Table, and the Blanket or Covering thereof, and all Appurtenances thereto, shall be forfeited, and may be seized by any Officer of Excise.

Penalty on keeping Papers in unregistered Stores 10 l. and Forfeiture.

X. And be it further enacted, That no Printer, Painter, or Stainer of Paper in *Ireland*, shall keep any Paper fit or proper or capable of being used for or applied to the Uses or Purposes of Paper Hangings, or any Paper printed, painted, or stained, in any Warehouse, Room, or Place not entered and registered pursuant to this Act; and if any such Paper, whether marked with a Frame Mark or unmarked, or stamped or unstamped, shall be found in the Possession of any Printer, Painter, or Stainer of Paper in any such Warehouse Room, or Place, then and in every such Case the Party so offending shall forfeit the Sum of Ten Pounds for every such Offence; and all Paper so found shall be forfeited, and may be seized by any Officer of the Excise.

Officer empowered to enter and take Accounts with Paper Stainer.

XI. And be it further enacted, That it shall and may be lawful for any Officer of Excise at all Times, as well by Night as by Day, and if in the Night, in the Presence of a Constable or Officer of the Peace, to enter into every Manufactory, Workhouse, Warehouse, and Place whatsoever, of or belonging to or made use of by any Printer, Painter, or Stainer of Paper to serve for Hangings or other Uses, and to measure and take an Account of every Table for stamping, printing, painting, or staining Paper Hangings, of or belonging to or kept or used by any such Person, and of all Paper which shall be from Time to Time received and made use of by such Person; and of all Paper stamped, printed, painted, or stained by such Person; and of all such Paper, whether the same shall or shall not be printed, painted, or stained, as shall be in any Manufactory, House, Store, or Place belonging to such Paper Stainer, and to make the Returns by this Act required, in Manner herein-after mentioned.

Penalty on obstructing Officer, 10 l.

XII. And be it further enacted, That if any such Person, or any Servant or Person acting in the Employment of such Person, shall obstruct or hinder any Officer of Excise, from entering into the Manufactory or other Place whatsoever of such Person; or if any such Officer or his Assistants, having entered, shall be hindered, obstructed, or prevented by such Person, or Servant or Person acting in the Employment of such Person, from taking an Account, or from doing any Part of his Duty in the Execution of this Act, such Paper Stainer shall for every such Offence respectively forfeit the Sum of Ten Pounds.

Penalty on not affording Accommodation to Officers, 10 l.

XIII. And be it further enacted, That if any such Person shall not have constantly fixed in his, her, or their Manufactory safe and convenient Steps, Stairs, or Ladders, to every Apartment or Place therein used for printing, painting, or staining of Paper, or keeping or storing the same, sufficient to enable any Officer of Excise, who shall enter such Manufactory, to have convenient and safe Access to the several Apartments and Places therein, or shall, on any Visit made by any Officer of Excise, neglect or refuse to supply every such Officer, on Demand, with sufficient Lights, for the Purpose of viewing and taking an Account of the Stock belonging to such

Paper Stainer, as well by Day as by Night, every Perſon ſo offending in any of the Caſes aforeſaid, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Paper Stainers ſhall give Notice of Time of working, Penalty 50 l.

XIV. And be it further enacted, That every ſuch Perſon ſhall, before commencing to uſe or work any Table or Tables for ſtamping, printing, painting, or ſtaining Paper Hangings, at any Time after the Twenty-fifth Day of *July* One thouſand eight hundred and five, and before the Twenty-fifth Day of *March* One thouſand eight hundred and ſix, and in like Manner before commencing to uſe or work any ſuch Table or Tables in any ſubſequent Year, commencing from and after the Twenty-fifth Day of *March*, and ſo in like Manner before recommencing to uſe or work any ſuch Table after any Diſcontinuance thereof in Manner herein-after mentioned, give Six Days Notice in Writing to the Officer in charge of the Manufactory, of ſuch Perſon, ſetting forth the Day and Hour when ſuch Perſon intends to commence ſo to uſe or work any ſuch Table reſpectively, or to recommence ſo to uſe or work any ſuch Table as is herein-after provided; and ſhall in ſuch Notice ſpecify the Number or reſpective Numbers by which ſuch Table or Tables are diſtinguiſhed in the Entry or Regiſtry thereof, in Manner aforeſaid; and any Perſon who ſhall print, paint, or ſtain any Paper at any Table, or who ſhall uſe or work any Table without having given ſuch reſpective Notices, or any Table or Tables other than ſuch as ſhall be ſpecified in ſuch reſpective Notices, ſhall for each ſuch Offence, forfeit and pay the Sum of Fifty Pounds.

Paper Stainers ſhall begin to work on the 26th of every Month.

XV. And be it further enacted, That no other Day ſhall be mentioned in any ſuch Notice than the Twenty-ſixth Day of ſome Month in the Year; and that every Table ſhall be preſumed to be uſed and kept regularly at work from the Day mentioned in any ſuch Notice ſo to be given by any ſuch Perſon for the commencing or recommencing to uſe or work the ſame, until the uſing or working thereof ſhall be diſcontinued in Manner herein-after mentioned; that is to ſay, every ſuch Perſon may from Time to Time diſcontinue uſing or working any ſuch Table, on giving Notice in Writing of his or her Intention ſo to diſcontinue uſing or working the ſame, to the Surveyor or Officer in charge of the Manufactory of ſuch Perſon, Six Days at the leaſt previous to the Day mentioned therein for ſo diſcontinuing to uſe or work any ſuch Table: Provided always, that the Day mentioned in any ſuch Notice for ſo diſcontinuing to work, ſhall be the Twenty-fifth Day of ſome Month in the Year, and ſhall not be leſs than One Calendar Month diſtant from the Day mentioned in the Notice given by ſuch Paper Stainer for commencing to work or uſe the ſame in Manner aforeſaid; and any Notice which ſhall be given contrary to the Directions herein-before mentioned and ſpecified, ſhall be and is hereby declared to be null and void.

Notice of Diſcontinuance.

After Notice of Diſcontinuance by Paper Stainer, the Officer ſhall attend to ſee that the working is diſcontinued;

XVI. And be it further enacted, That at the Time ſpecified in any ſuch Notice of Diſcontinuance, ſuch Perſon ſhall remove from off the Table, of the diſcontinuing the uſing or working of which ſuch Notice ſhall have been ſo given, the Blanket, Cloth, or other Covering thereof, and ſhall not replace the ſame until he ſhall again commence working or uſing

the same, in pursuance of Notice, according to the Directions of this Act; and if at any Time after the Day mentioned in such Notice of Discontinuance, and before the Day mentioned in any Notice for recommencing to use or work such Table, such Table shall be found covered with any Blanket or Cloth, or shall be used for stamping, printing, painting, or staining Paper Hangings, such Paper Stainer shall continue to be charged with and pay Duty as if he had not given any Notice of Discontinuance, and such Notice of Discontinuance shall be deemed void, and of no effect. and if it is not, Paper Stainer shall continue liable.

XVII. And be it further enacted, That if any Person who shall have discontinued the using or working of any Table in Manner aforesaid, shall intend to use or set at work again any such Table so discontinued, such Person shall deliver a Notice in Writing of such his Intention to the Officer in charge of the Manufactory of such Person Six Days at least before the Day on which such Person shall intend recommencing to use or Work any such Table, specifying the Day agreeable to the Provisions of this Act, and the Hour on which he intends so recommencing to work or use such Table, which Day shall not be less than one Calendar Month distant from the Time of the last Discontinuance to use or work such Table. Notice of Recommencement of working.

XVIII. And be it further enacted, That every Paper Stainer shall, for each and every Calendar Month while any such Table or Tables shall be continued to be worked or used, or shall be chargeable as continuing to be worked or used, by any such Paper Stainer, be charged with and pay for each and every such Table so worked or used, or chargeable as aforesaid, not less than the Sum of Four Pounds Three Shillings and Four-pence, as and for the Duty according to the Number of square Yards of printed, painted, or stained Paper, which may be stamped, printed, painted, or stained, at any such Table within each Month. Monthly Duty on each Table 4 l. 3 s. 4 d.

XIX. Provided always and be it enacted, That if the Duty chargeable by Measure on the Paper which shall be actually stamped, printed, painted, or stained, at such Table within any such Month, shall exceed the said Sum of Four Pounds Three Shillings and Fourpence, then such Paper Stainer shall be charged with and pay such Excess of the Duty on all such Paper according to the Measure thereof. If Duty by Measure exceeds Monthly Duty, the Excess shall be charged.

XX. And be it further enacted, That within Ten Days after the Expiration of one Calendar Month next after the Day mentioned in any Notice for the Beginning or Recommencement of the working of any Table in manner directed by this Act, and so in like manner within Seven Days after the Expiration of every other Period of One Calendar Month, while any such Table shall continue to be used or worked, or shall be presumed to continue to be used or worked, or shall be chargeable as continuing to be used or worked, the Officer in charge of the Manufactory of such Paper Stainer shall make a Return to the Collector of the Excise of the District of the Sum of Money with which such Paper Stainer is hereby chargeable for such Period of One Calendar Month, for and in respect Monthly Charge on Paper Stainer by Officer.

ſpect of each and every ſuch Table, and alſo of the Quantities in ſquare Yards of Paper actually printed, painted, or ſtained, by ſuch Paper Stainer within ſuch Period of One Calendar Month, and of the Duty thereon, according to the Meaſure thereof; and every ſuch Officer ſhall, and he is hereby required, to leave a true Copy of ſuch Return in Writing, under his Hand, with every ſuch Paper Stainer, or at ſuch Manufactory, upon pain of forfeiting Twenty Pounds for every ſuch Neglect or Omiſſion in ſo doing; and ſuch Return of ſuch Officer ſhall be a Charge upon every ſuch Paper Stainer for ſuch Calendar Month; and ſuch Paper Stainer ſhall pay the Duty appearing by ſuch Return and Charge to have become due and payable within Fourteen Days after the End of the Month for which ſuch Return and Charge ſhall have been made; and every Paper Stainer ſhall, for every Default in Payment of any ſuch Duty, forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount of the Duty ſo returned and charged.

Copy ſhall be left by Officer. Penalty 20 l.

and Duty paid accordingly.

Penalty 20 l. and Double Duty.

Monthly Returns and Payments by Paper Stainer. Penalty 20 l. and Double Duty.

XXI. And be it further enacted, That every ſuch Paper Stainer ſhall, under the proper Hand of ſuch Paper Stainer, or under the proper Hand of ſome Perſon for whom ſuch Paper Stainer ſhall be reſponſible, within Ten Days after the Expiration of every Month, at the Exciſe Office of the Diſtrict in which the Manufactory of ſuch Paper Stainer ſhall be ſituate, make true Entry of the Quantity in ſquare Yards of Paper actually printed, painted, or ſtained, by ſuch Paper Stainer, within the Month next preceeding, and of the Number of Tables uſed at any Time within ſuch Month by ſuch Paper Stainer; and the ſaid Entry ſhall be made on Oath of ſuch Paper Stainer, or the chief Workman or Servant of ſuch Paper Stainer, which Oath the Collector of Exciſe is hereby empowered to adminiſter; and ſuch Paper Stainer ſhall, within Fourteen Days next after the Expiration of ſuch Month, pay and clear off the Whole of the Duty payable for ſuch Paper ſo printed, painted, or ſtained, or for or in reſpect of the Number of Tables uſed by ſuch Paper Stainer within ſuch Month, upon pain of forfeiting Twenty Pounds for every Omiſſion, Neglect, or Default of ſuch Entry or Payment, together with a Sum equal to double the Duty which ſuch Paper Stainer ſhall by Law be chargeable with for ſuch Month.

In caſe of Diſpute, Officer ſhall verify his Return by Affidavit.

XXII. And be it further enacted, That as often as any Diſpute or Difference ſhall ariſe between any Officer of Exciſe and any ſuch Paper Stainer, touching the Amount of Duty charged by the Return of ſuch Officer upon ſuch Paper Stainer for or in reſpect of any ſuch Table, or any Quantity of Paper printed, painted, or ſtained purſuant to this Act, ſuch Officer ſhall verify, by Affidavit made before the Collector of the Diſtrict, or ſome Juſtice of the Peace, that ſuch Return made by him is true and fair according to the beſt of his Skill and Knowledge, and thereupon ſuch Return ſhall be a Charge upon ſuch Paper Stainer diſputing the ſame; Provided always, that no Paper Stainer ſhall be allowed to controvert or diſpute any Return or Charge of Duty made by any Officer, unleſs ſuch Paper Stainer ſhall have made a regular Monthly Return of the Quantity of Paper printed, painted, or ſtained by ſuch Paper Stainer, and the Number of Tables uſed by ſuch Paper Stainer, and paid the Duty chargeable on the ſame, and ſhall in ſuch his Monthly

Paper Stainers ſhall not diſpute Officer's Charge unleſs he has made his own Monthly Return, and paid his Duty.

Monthly Return have made his Objection to the Return or Charge of such Officer.

Payment by Paper Stainer of his own Calculation of Duty shall not exempt him from Payment, according to the Officer's Return.

XXIII. Provided always, and be it enacted, That the Payment by any Paper Stainer of any Sum of Money less than the Amount of Duty returned or to be returned by any Officer of Excise, to be payable by such Paper Stainer shall not exempt such Paper Stainer from the Payment of the Difference between the Amount of Duty so returned by such Officer, and the Sum so paid by such Paper Stainer; and that if such Paper Stainer shall not pay such Difference within Seven Days next after such Return of such Officer, such Paper Stainer shall for every Default forfeit Twenty Pounds, together with a Sum equal to double the Difference between the Amount of Duty so returned by such Officer, and the Sum so paid by such Paper Stainer.

Yearly Charge by Officers, of 12l. 10s. per Table.

Penalty 20l. and Double Duty.

XXIV. And be it further enacted, That in case the Duty charged on any Paper Stainer in any One Year, ending on the Twenty fifth Day of *March*, shall not amount to the full Sum of Twelve Pounds and Ten Shillings for and in respect of each and every Table, for stamping, printing, painting, or staining Paper Hangings which shall have been kept or used or worked by any such Paper Stainer, at any Time within the Year ending on the Twenty-fifth Day of *March*, then and in such Case the Officer in Charge of the Manufactory of any such Paper Stainer shall within Ten Days after such Twenty-fifth Day of *March* make a Return to the Collector of the Excise for the District in which such Manufactory shall be situate, of such Sum of Money for and in respect of each such Table, as with the Sums comprised in former Returns against such Paper Stainer in the Year ending on such Twenty-fifth Day of *March*, shall amount to the full Sum of Twelve Pounds and Ten Shillings for and in respect of each and every such Table kept or used or worked by any such Paper Stainer, at any Time within such Year; and such Return shall be a Charge on such Paper Stainer, who shall pay the Sums appearing by such Return to have been incurred and become due within Seven Days after such Return, or in Default thereof shall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount of the Sums which shall be so returned.

Regulations for depositing Paper in First Account Room and keeping Account thereof. Penalty 10l.

XXV. And be it further enacted, That no Paper Stainer or Person licensed to manufacture Paper Hangings for Sale, shall receive any Paper otherwise than in whole Reams or Bundles, and in the Covers and Wrappers in which the same were charged with the Duty payable on such Paper on the making thereof in the Hands of the Manufacturer thereof; and every such Paper Stainer, on Receipt of any Paper whatsoever, shall deposit the same in a Room or Rooms to be by him kept for that Purpose, on the Outside of the Door or Doors of which respectively shall be painted in Manner aforesaid, the Words "First Account Room," and if more than One such Room shall be kept by such Paper Stainer for such Purpose, each such Room shall be numbered in Manner aforesaid; and as often as any Paper Stainer shall receive any Paper into his or her Custody or Possession, such Paper Stainer shall deposit the same in such First Account Room, and shall, within Twenty-four Hours after the

Receipt of any ſuch Paper, give Notice thereof to the Officer of Exciſe, in Charge or having the Superintendance of the Manufactory or Work-houſe of ſuch Paper Stainer, expreſſing the Quantity of Paper ſo received; and ſuch Officer ſhall forthwith proceed to take an Account of the Quantities and Dimenſions of all ſuch Paper, and ſhall mark and ſtamp the outſide Wrappers and Covers of every Bundle or Ream thereof reſpectively, with a Stamp or Seal to be provided by the Commiſſioners of Exciſe, thereby to denote that ſuch Account had been taken of ſuch Paper; and ſuch Paper Stainer ſhall enter, in a Book to be by him kept for that Purpoſe, by way of Debtor and Creditor, or in ſuch Manner as the ſaid Commiſſioners of Exciſe may at any Time order or direct, an Account of all ſuch Paper ſo received by him, and of all Paper which ſhall at any Time be removed out of ſuch Firſt Account Room, and ſhall therein ſtate for what Purpoſe ſuch Paper was ſo removed, and ſuch Book ſhall be produced at all Times on Demand to any Officer of Exciſe requiring the ſame; and in caſe any Deficiency ſhall appear in the Quantity of Paper in any ſuch firſt Account Room, other than ſhall be accounted for by the Entries in ſuch Book, then, and in ſuch Caſe, it ſhall and may be lawful for ſuch Officer to charge ſuch Paper Stainer with Duty for and in reſpect of all Paper ſo deficient and unaccounted for, as if the ſame was actually printed, painted, or ſtained; and ſuch Paper Stainer ſhall, within Seven Days after the Twenty-ninth Day of *September*, the Twenty-fifth Day of *December*, the Twenty-fifth Day of *March*, and the Twenty-fourth Day of *June*, in every Year, deliver the ſaid Book to the Collector of Exciſe of the Diſtrict, and ſhall verify the Contents thereof, upon Oath, before the ſaid Collector, which Oath the ſaid Collector is hereby empowered to adminiſter; and in caſe any Paper Stainer ſhall receive any Paper otherwiſe than is herein directed, or ſhall neglect to depoſit the ſame, or to give Notice of the Receipt thereof, or to keep and make Entries in ſuch Book in ſuch Manner, and to deliver ſuch Book as herein-before directed, or ſhall make any falſe or untrue Entry in any ſuch Book, ſuch Paper Stainer ſhall, for every ſuch Offence, forfeit the Sum of Ten Pounds.

Removing Paper from Firſt Account Room to ſecond Account Room, and taking Account of and marking ſame. Penalty 10*l*.

XXVI. And be it further enacted, That no Paper Stainer ſhall take any Paper out of the Wrapper or Cover in which the ſame ſhall have been ſo received by him, for the Purpoſe of printing, painting, or ſtaining the ſame, until the ſame ſhall be removed from and out of ſuch Firſt Account Room into another Room or Place, to be by ſuch Paper Stainer kept for the Purpoſe of printing, painting, or ſtaining Paper, on the outſide Door of which Room ſhall be painted in Manner aforeſaid the Words "Second Account Room;" and every ſuch Paper Stainer ſhall from Time to Time, before removing any Paper into ſuch Second Account Room, give Twenty-four Hours Notice to the Officer of Exciſe in Charge of the Manufactory of ſuch Paper Stainer, ſetting forth the Day and Hour when he intends to remove ſuch Paper, and the Quantity of Paper in Reams or Bundles ſo to be removed; and no other Hour ſhall be mentioned in ſuch Notice, nor ſhall any Paper be ſo removed at any other Time than at ſome Time between the Hours of Eight in the Morning and Six in the Evening, at which Day and Time ſuch Officer ſhall attend, and ſee the ſaid Paper removed accordingly, and ſhall take a Se-

cond Account of the ſame, and ſhall mark and ſtamp every Sheet or Piece thereof reſpectively with a Stamp, to be provided for that Purpoſe; and if any Paper Stainer ſhall at any Time depoſit any Paper in ſuch Second Account Room, without having given ſuch Notice as aforeſaid, or unleſs the Officer to whom ſuch Notice ſhall have been given ſhall be preſent; or in caſe any Paper fit or proper for the Purpoſe of Paper Hangings ſhall at any Time be found in ſuch Second Account Room, of the Removal whereof ſuch Notice was not given as aforeſaid, or whereof ſuch Account ſhall not have been taken, or which ſhall not be marked or ſtamped by the Officer in Manner aforeſaid, ſuch Paper Stainer ſhall for every Offence forfeit the Sum of Ten Pounds: And in caſe any Decreaſe or Deficiency ſhall at any Time appear in the Quantity of Paper ſo ſtamped or marked by the Officer in ſuch Second Account Room, other than ſhall be accounted for by the Quantity of ſuch Paper which ſhall be actually printed, painted, or ſtained by ſuch Paper Stainer, and which ſhall be charged with Duty as herein-after mentioned, then and in ſuch Caſe it ſhall and may be lawful for ſuch Officer to charge ſuch Paper Stainer with Duty for and in reſpect of all Paper ſo deficient and unaccounted for, as if the ſame was actually printed, painted, or ſtained.

Any Deficiency ſhall be charged as ſtained Paper.

XXVII. And be it further enacted, That before any Paper Stainer ſhall print, paint, or ſtain any Piece of Paper, conſiſting of ſeveral Sheets of Paper paſted or joined together, or any Sheet of Paper where a ſingle Sheet of Paper ſhall be printed, painted, or ſtained, ſuch Paper Stainer ſhall produce and ſhew ſuch Piece of Paper or Sheet of Paper to the proper Officer of Exciſe, and ſuch Officer ſhall take an Account thereof; and in caſe ſuch Officer ſhall find that every Sheet thereof is marked or ſtamped in Manner aforeſaid, he ſhall meaſure the ſame, and ſhall mark ſuch Piece of Paper or Sheet of Paper (where a ſingle Sheet ſhall be printed, painted, or ſtained) at both Ends thereof with a Frame Mark, denoting the Meaſure thereof, and with ſuch other Number or Mark as the Commiſſioners of Exciſe ſhall direct; and in caſe any Paper Stainer ſhall print, paint, or ſtain, or begin to print, paint, or ſtain, any Piece of Paper or Sheet of Paper (where a ſingle Sheet of Paper ſhall be printed, painted, or ſtained), before the ſame ſhall be meaſured or marked at both Ends thereof by the Officer of Exciſe, as by this Act is directed, the Paper Stainer in whoſe Poſſeſſion the ſame ſhall be found ſhall forfeit the Sum of Twenty Pounds for every ſuch Piece of Paper or Sheet of Paper ſo printed, painted, or ſtained, or begun to be printed, painted, or ſtained, without having been meaſured and marked as aforeſaid; and every Piece or Sheet of Paper printed, painted, or ſtained, or begun to be printed, painted, or ſtained, which ſhall be found in the Poſſeſſion of any ſuch Paper Stainer, which ſhall not have been marked with ſuch Frame Mark denoting the Meaſure thereof, ſhall be forfeited and may be ſeized by any Officer of Exciſe.

Putting Frame Mark to Paper before being ſtained. Penalty 20l. &c.

XXVIII. And be it further enacted, That as ſoon as any Paper ſhall be printed, painted, or ſtained with any Colour or with any Figure, the Officer in Charge of the Manufactory in which ſuch Paper ſhall be ſo printed, painted, or ſtained, ſhall take an Account of the ſame, and ſhall ſtamp

Taking account of and ſtamping ſtained Paper. Penalty 20l. &c.

ſtamp or ſeal every Piece of ſuch Paper conſiſting of more Sheets than One joined together, (or every Sheet where any ſingle Sheet ſhall be printed, painted, or ſtained) at both Ends of every ſuch Piece or Sheet of Paper with a Stamp or Seal to denote that the Duties have been charged thereon, and ſhall ſign thereto his Name, and the Year and Day of the Month when ſuch Signature ſhall be made; and if any Paper Stainer ſhall remove, carry, or ſend away, or ſuffer to be removed, carried, or ſent away, any Piece or Sheet of printed, painted, or ſtained Paper, before an Account ſhall be taken of the ſame, and before ſuch Paper ſhall be ſtamped or ſealed at both Ends thereof by the Officer in Manner aforeſaid, to denote the charging of the Duties thereon, together with the ſaid Officer's Signature of his Name dated as aforeſaid, every ſuch Paper Stainer ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds; and all ſuch printed, painted, or ſtained Paper which ſhall be ſo removed without being ſtamped or ſealed by the Officer, and ſigned and dated by him as aforeſaid, to denote the charging of the ſaid Duties, or which ſhall be found conveying or carrying away, or in the Poſſeſſion of any Perſon, ſhall be forfeited, and may be ſeized by any Officer of Excife.

Paper charged with Duty ſhall be kept ſeparate from any not ſo charged. Penalty 10 l.

XXIX. And be it further enacted, That every Paper Stainer, within Six Hours after ſuch printed, painted, or ſtained Paper ſhall have been ſo ſtamped and charged with Duty, ſhall remove the ſame into ſome other Room, Store, or Place of or belonging to ſuch Paper Stainer; and ſhall from Time to Time keep all Paper ſo printed, painted, or ſtained, and which ſhall have been ſo ſtamped and charged with Duty by the proper Officer, in ſome Room, Store, or Place, ſeparate and apart from all printed, painted, or ſtained Paper which ſhall not have been ſo ſtamped and charged; and if any Paper Stainer ſhall neglect ſo to do, ſuch Paper Stainer ſhall for every Offence forfeit the Sum of Ten Pounds.

Collector empowered to diſtrain for Duties.

XXX. And be it further enacted, That in all Caſes where any Duties payable on Paper printed, painted, or ſtained, or payable in reſpect of any Table for ſtamping Paper Hangings, ſhall be unpaid at the Time when ſuch Duties are by this Act made due and payable, it ſhall be lawful for the Collector of Excife of the Diſtrict in which the Manufactory of ſuch Paper Stainer ſhall be ſituate, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take and diſtrain all Paper, and all Materials and Utenſils for the printing, painting, and ſtaining thereof in the Manufactory, Houſe, Out-houſe, or other Place of or belonging to ſuch Paper Stainer, and to cauſe the ſame to be ſold by publick Auction; and if after the Payment of all Duties and Arrears of Duties due from ſuch Paper Stainer, together with the Coſts and Expences of ſuch taking and diſtraining, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered or paid to ſuch Paper Stainer or his Repreſentatives.

All Paper, Utenſils, &c. in Manufactory ſhall

XXXI. And be it further enacted, That all Paper, whether printed, painted, ſtained, or not, and all Materials and Utenſils for printing, painting and ſtaining of Paper, having been the Property or in the Cuſtody of,

of, or used by any Paper Stainer licensed as aforesaid, or having been used or stored in any Manufactory, Workhouse, Room or Place of any Paper Stainer, by what Title or Conveyance soever the same be claimed, or into whose Hands soever the same shall afterwards come, shall be liable and subject to and are hereby charged with all Debts due to the Crown and Duties of Excise, which shall be in arrear and owing by any Person for any Paper, printed, painted, or stained in such Manufactory, or by such Paper Stainer, and shall also be subject to the Payment of all such Penalties as shall have been incurred by any Person who shall have occupied or used such Manufactory for any Offence against this Act; and it shall be lawful, in all Cases, to levy such Debts, Duties, Penalties, and Forfeitures by Distress and Sale of such Paper and Materials as it would be lawful to do in case the Person owing such Debts and Duties, or incurring such Penalties and Forfeitures was at the Time the real Proprietor of such Paper or Materials respectively.

remain liable to Payment of Duties and Penalties.

XXXII. And be it further enacted, That every such Paper Stainer, or some Person employed by such Paper Stainer, shall, on Demand of any Officer of Excise at the Manufactory, House, Warehouse, Workhouse, or other Place of such Paper Stainer, show all the Stock of printed, painted, and stained Paper, and Paper marked for printing, painting, or staining, in such Manufactory or other Places; and shall declare to such Officer that the Stock of Paper so shewn is all the Stock of Paper of such Paper Stainer; and in default of such Paper being shewn, and such Declaration made upon such Demand as aforesaid, such Paper Stainer shall forfeit the Sum of Fifty Pounds; and all printed, painted, or stained Paper, and Paper marked for printing, painting, and staining, which shall not be so shewn and declared, shall be deemed to have been fraudulently hidden or concealed by the Paper Stainer in whose Possession the same shall be found, and shall be forfeited, and may be seized by any Officer of Excise, and such Paper Stainer shall forfeit the Sum of One hundred Pounds.

Declaring Stock of Paper Stainer. Penalty 100l.

XXXIII. And be it further enacted, That if any Printer, Painter, or Stainer of Paper in *Ireland* shall fraudulently hide or conceal, or cause to be hidden or concealed, with Intent to defraud His Majesty of the Duty thereon, any printed, painted, or stained Paper, or any Paper marked for printing, painting, or staining, then all such Paper shall be forfeited, and the Party so offending shall forfeit the Sum of Twenty Pounds for every such Offence.

Penalty on concealing Paper liable to Duty 20l.

XXXIV. And for the better preventing of Frauds by the lengthening or adding to any Piece or Remnant of a Piece of such printed, painted, or stained Paper, after such Piece of Paper shall have been stamped or sealed at both Ends thereof, as by this Act is required, be it enacted That if at any Time any Piece, or Remnant of a Piece of Paper, printed, painted, or stained, not having such Frame Mark and Stamp thereon, as by this Act is required, or having such Frame Mark and Stamp at one End thereof only, and being of as great or greater Length than shall be expressed by such Frame Mark, or having such Frame Mark and Stamp at both Ends thereof, and being of greater Length than shall be expressed

Penalty on Frauds by lengthening Paper 20l. &c.

expreſſed by ſuch Frame Mark by the Length of Half a Yard or more, ſhall be found in the Poſſeſſion of any Printer, Painter, or Stainer of Paper, or Trader or Dealer therein in *Ireland*, every ſuch Piece of Paper or Remnant, ſhall be forfeited and ſeized by any Officer of Exciſe, and the Printer, Painter, or Stainer of Paper, or Trader or Dealer therein, in whoſe Poſſeſſion the ſame ſhall be found, ſhall forfeit the Sum of Twenty Pounds.

Stamps, &c. to be provided by Commiſſioners. Penalty for counterfeiting ſame, &c. 100l.

XXXV. And be it further enacted, That the Commiſſioners of Exciſe ſhall from Time to Time provide proper Frames, and proper Numbers or Marks, as they ſhall think fit, to denote the Meaſure of all Pieces or Sheets of Paper, printed, painted, or ſtained, and proper Stamps or Seals to denote the charging of the Duties thereon, or any other Purpoſes of this Act, and ſhall cauſe ſuch Frames, Numbers, and Marks, and ſuch Stamps and Seals to be diſtributed to the reſpective Officers of Exciſe for the ſeveral Purpoſes aforeſaid; and ſuch Officers are hereby enjoined and required in uſing the ſame to do no Hurt or Damage, or the leaſt Damage that may be, to the Paper to be marked or ſtamped; and the ſaid Frames, Numbers, or Marks, and the ſaid Stamps or Seals to be provided in purſuance of this Act, may be altered or renewed from Time to Time, as the ſaid Commiſſioners ſhall from Time to Time think fit; and if any Perſon ſhall at any Time counterfeit or forge any Frame, Number, or Mark uſed by any Officer in marking ſuch Paper, or ſhall counterfeit or forge the Impreſſion of the ſame upon any Paper to be printed, painted, or ſtained; and if any Perſon ſhall at any Time counterfeit or forge any Stamp or Seal to reſemble any Stamp or Seal provided to denote the charging of the Duties on Paper printed, painted, or ſtained, or ſhall counterfeit or reſemble the Impreſſion of the ſame upon any Paper printed, painted, or ſtained, or ſhall at any Time ſell any ſuch printed, painted, or ſtained Paper, with a counterfeit Stamp thereon, knowing the ſame to be counterfeited, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

Stamps may be changed, and Paper re-ſtamped.

XXXVI. And be it further enacted, That as often as the Stamps, Seals, or Marks, for denoting that an Account has been taken of Paper for printing, painting, or ſtaining, or the Stamps, Seals, or Marks for denoting the Meaſure of ſuch Paper, or the Stamps, Seals, or Marks for the denoting the charging of the Duty thereon, or any of them, ſhall be altered or changed, Notice thereof ſhall be given by the ſaid Commiſſioners, or any Three of them, in the *Dublin Gazette* for Three ſucceſſive Days of Publication thereof; and that any Perſon who ſhall have in his or her Cuſtody or Poſſeſſion, any Paper for printing, painting, or ſtaining, or any ſuch Paper printed, painted, or ſtained, marked, ſealed, or ſtamped with the ſeveral Stamps, Seals, or Marks, or any of them, before ſuch Time in uſe, may, within ſuch Time as the ſaid Commiſſioners ſhall by the ſaid Notice appoint, not leſs than Two Months from the Third Day of the ſaid Publication of ſuch Notice, require the Officers of Exciſe authorized to ſeal, or mark, or ſtamp ſuch Paper, or ſuch printed, painted, or ſtained Paper, to ſtamp the ſame; and every ſuch Officer is hereby required, without Fee or Reward, within Twenty-four Hours after Demand, to ſtamp, ſeal, and mark the ſame with the new Stamps, Seals, or Marks,

or any of them, which the ſaid Commiſſioners ſhall have provided for the Purpoſes aforeſaid.

Paper ſtamped with old Marks forfeited, after Time for reſtamping expired.

XXXVII. And be it further enacted, That, after the Expiration of the Time ſo to be appointed for the ſtamping, ſealing, or marking ſuch Paper for printing, painting, or ſtaining, or any ſuch Paper printed, painted, or ſtained, with ſuch new Stamps, Seals, or Marks which ſhall have been provided, all ſuch Paper found in the Poſſeſſion of any Perſon without ſuch new or altered or changed Stamps, Seals, or Marks thereon, ſhall be forfeited and may be ſeized by any Officer of His Majeſty's Revenue of Exciſe.

Penalty on removing Stamps, and fixing them on unſtamped Paper, 50l. and Forfeiture.

XXXVIII. And be it further enacted, That if any Paper Stainer or other Perſon in *Ireland* ſhall by any Means or Contrivance, affix to or upon any Piece of Paper or Sheet of Paper printed, painted, or ſtained, any Frame Mark, or any Stamp or Seal which ſhall have been before affixed or put on any Piece of Paper or Sheet of Paper printed, painted, or ſtained, then and in every ſuch Caſe ſuch Perſon ſo offending ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds; and every Piece and Sheet of ſuch Paper whereupon ſuch Frame Mark, Stamp, or Seal, ſhall be ſo fraudulently affixed or put, ſhall be forfeited and ſeized.

Stained Paper unſtamped may be ſearched for and ſeized.

XXXIX. And be it further enacted, That upon Oath made by any credible Perſon, that ſuch Perſon hath Reaſon to ſuſpect or believe that any Paper printed, painted, or ſtained, for which a Duty chargeable thereon, or which ought to have been ſtamped as in this Act is directed, is in the Cuſtody or Poſſeſſion of any Perſon in *Ireland*, not being licenſed to manufacture Paper Hangings for Sale, without having thereupon ſuch Stamp or Seal as is by this Act required to denote the charging the Duties thereupon, it ſhall and may be lawful for any Juſtice of the Peace from Time to Time to iſſue his Warrant or order, and thereby to authorize and require any Officer or Officers of Exciſe, with the Aſſiſtance of a Conſtable or other Peace Officer in the Day Time, to ſearch for the ſame, and to open Doors, Cheſts, Trunks, and Packages, and to ſeize ſuch Paper printed, painted, or ſtained, not having ſuch Stamp thereon; and ſuch Paper printed, painted, or ſtained, found unſtamped in the Poſſeſſion of any ſuch Perſon, ſhall be forfeited, and may be ſeized by any Officer of Exciſe: Provided always, that no Remnant of any Piece of ſuch printed, painted, or ſtained Paper, being of leſs Length than ſhall be expreſſed by the Frame Mark thereon being ſo found having ſuch Stamp or Seal as by this Act is required at one End thereof, ſhall be forfeited by reaſon of not having ſuch Stamp or Seal at both Ends thereof; and if any Perſon ſhall obſtruct any Officer of Exciſe from entering any Place for the Purpoſes aforeſaid, or in ſeizing or carrying away any Paper by this Act forfeited, every Perſon ſo offending ſhall forfeit the Sum of Fifty Pounds.

Exception as to Remnants.

Penalty on obſtructing Officer 50l.

Penalties payable in Britiſh Currency;

XL. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, ſhall be paid and recovered in *Britiſh* Currency; and ſhall and may be ſued for, recovered, levied, and applied in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch

Powers

and recoverable as under Iriſh Exciſe Act 14, 15 C. 2. c. 8.

Powers and Authorities as are preſcribed, directed, and appointed, in and by an Act of Parliament made in *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 Act or Acts in force in *Ireland* relating to His Majeſty's Revenue of Exciſe, as fully and effectually to all Intents, Conſtructions, and Purpoſes as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Act of Exciſe, or any Act or Acts in force in *Ireland*, relating to His Majeſty's Revenue of Exciſe is provided.

Penalties not exceeding 20 l. may be recovered before One Juſtice within Three Months.

XLI. Provided always, and be it enacted, That it ſhall and may be lawful to and for any one Juſtice of the Peace within his Juriſdiction, where any pecuniary Penalty or Forfeiture, not exceeding Twenty Pounds, ſhall be incurred under this Act, to hear and determine the ſame, and to convict the Party offending on his or her own Confeſſion, or on the Oath of any one credible Witneſs; and in all ſuch Caſes one Moiety of the Penalty or Forfeiture ſhall be paid to the Informer, and the other Moiety to the Poor of the Pariſh in which the Offence ſhall have been committed, or the Conviction made, at the Diſcretion of the Juſtice; and ſuch Juſtice of the Peace is hereby authorized and required upon Information made on Oath in that Behalf, within Three Months after the Offence committed, to ſummon the Party accuſed, and alſo the Witneſs or Witneſſes upon either Side, and if upon the Confeſſion of the Party accuſed, or Examination of any Witneſs or Witneſſes on Oath, which Oath ſuch Juſtice is hereby empowered to adminiſter, ſuch Party ſhall be convicted of the Offence alledged againſt him, then it ſhall be lawful for ſuch Juſtice, and he is hereby required to award and iſſue out a Warrant under his Hand and Seal, to any Conſtable of the County, for levying the Penalty or Forfeiture incurred on the Goods of the Offender, and to cauſe Sale to be made thereof in caſe the ſame ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any) after deducting the Expence of ſuch Sale; and for Want of ſufficient Diſtreſs it ſhall be lawful for ſuch Juſtice, and he is hereby required, to commit ſuch Offender to Gaol, for any Time not exceeding Three Months, or until ſuch Penalty or Forfeiture ſhall be paid; and if any Perſon ſhall find himſelf or herſelf aggrieved by the Judgement of the ſaid Juſtice, then ſuch Perſon ſhall and may complain or appeal to the Juſtices of the Peace at the next General Quarter Seſſions for the County, and ſuch Juſtices are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the Complaint or Appeal; and in caſe the Conviction of the Party ſhall be affirmed, ſuch Juſtices ſhall iſſue Warrants for levying the Penalty or Forfeiture as aforeſaid, and alſo for levying on the Goods of the Appellants ſuch Sum, not exceeding Forty Shillings, as the ſaid Juſtices ſhall appoint for the Coſts of ſuch Appeal, to be paid to the Informer; and where any ſuch pecuniary Penalty or Forfeiture ſhall exceed the Sum of Twenty Pounds, the ſame may be ſued for and recovered by any Perſon who ſhall ſue for the ſame, by

Appeal to Quarter Seſſion.

Penalties above 20 l. may be recovered by Action.

Action of Debt, Bill, Plaint, or Information, or by Civil Bill in any of the Courts of Record in *Dublin*, or at the Quarter Seſſions of the Juſtices of the Peace, or at the Aſſizes in any County or County of a Town or City in *Ireland*; and it ſhall be lawful for the Court before whom any ſuch Penalty ſhall be recovered, to order the Offender to be committed to Gaol, there to remain for any Time in the Diſcretion of ſuch Court, or until ſuch Fine or Forfeiture be fully paid and ſatisfied.

Proceedings of Juſtices not removeable by Certiorari.

XLII. And be it further enacted, That no Conviction made or alledged to be made by any Juſtice of the Peace, nor any Proceeding before ſuch Juſtice, or before any Juſtices of the Peace at the Quarter Seſſions, nor any Sentence or Order given or made, or alledged to be given or made, by any ſuch Juſtice or Juſtices under or by virtue of this Act, ſhall be removed by Writ of *Certiorari* out of the County, City, Town, or Place wherein ſuch Conviction or Proceeding ſhall have been had or made, into any Court whatſoever; and that no Writ of *Certiorari* ſhall ſuperſede Execution or other Proceedings upon ſuch Conviction, Order, or Sentence ſo made or given in purſuance of this Act; but that Execution and other Proceedings ſhall be had and made thereupon, any ſuch Writ of *Certiorari* or Allowance thereof notwithſtanding.

Penalty on Magiſtrates neglecting to do as required by the Act 50 l.

XLIII. And be it further enacted, That any Juſtice of the Peace or Magiſtrate in *Ireland*, who ſhall neglect or refuſe, in any Inſtance, to carry this Act into Execution, upon a proper Application made to him, ſhall forfeit the Sum of Fifty Pounds *Britiſh* Currency for every ſuch Neglect or Refuſal, to be recovered by Action of Debt, Bill, Plaint, or Information, in any Court of Record in *Ireland*, by the Perſon who ſhall have made ſuch Application, in which no Eſſoign, Protection, Wager of Law, nor more than One Imparlance ſhall be allowed; the Money recovered by ſuch Action to be applied, as to One Half thereof, to the Uſe of the Perſon ſuing for the ſame, and the other Half to be paid to the Miniſter, Rector, or Churchwarden of the Pariſh wherein ſuch Juſtice of Peace or Magiſtrate ſhall reſide, for the Uſe of the Poor therein.

Iriſh Acts 38 G. 3. c. 24. and 39 G. 3. c. 24. repealed as to Paper Stainers, from One Month after Commencement of this Act.

XLIV. And be it further enacted, That an Act made in the Parliament of *Ireland* in the Thirty eighth Year of His preſent Majeſty's Reign, intituled, *An Act to ſecure the Collection of the Duties on Auctions, and on Glaſs Bottles made in this Kingdom; and on Paper printed, painted, or ſtained in this Kingdom, to ſerve for Hangings or other Uſes; and to prevent Frauds therein;* and alſo an Act made in the Parliament of *Ireland* in the Thirty-ninth Year of His preſent Majeſty's Reign, to amend and continue the ſaid recited Act of the Thirty-eighth Year, ſo far as the ſaid Acts, or either of them, relate to the Duty on Paper printed, painted, or ſtained in *Ireland*, ſhall, from and after the Expiration of One Month after the paſſing of this Act, ceaſe and determine during the Continuance of this Act, except only ſo far as relates to any Penalties or Forfeitures incurred under the ſaid Acts or either of them; and that this preſent Act ſhall commence from and after the Expiration of One Month from the paſſing thereof, except where any

Commencement of Act.

other Time is mentioned for the Commencement of any of the Provisions in this Act contained.

Continuance of the Act.

XLV. And be it further enacted, That this Act shall continue in force until the Twenty-ninth Day of *September* One thousand eight hundred and six.

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