

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CXII.

An Act to amend the Laws of Excise, so far as relates to Prosecutions for Penalties, to the counterfeiting the Stamps on the Wrappers of Paper, and to the punishing Persons guilty of Perjury. [21st *July* 1806.]

WHEREAS by a Clause in an Act made in the Twenty-sixth Year of the Reign of His present Majesty, among other Things, for the Amendment of several Laws relating to the Duties under the Management of the Commissioners of Excise, it was enacted, that it should not be lawful for any Person or Persons whatsoever, to commence, prosecute, enter, or file, or cause or procure to be commenced, prosecuted, entered, or filed, any Action, Bill, Plaint, or Information, or Actions, Bills, Plaints, or Informations, in any of His Majesty's Courts, against any Person or Persons, for the Recovery of any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, made or incurred by virtue of any Act or Acts then in force, or thereafter to be made, relating to either of His Majesty's Revenues of Customs or Excise, unless the same should be commenced, prosecuted, entered, or filed, in the Name of His Majesty's Attorney General, or in the Name or Names of some Officer or Officers of some or one of His Majesty's said Revenues; and if any Action, Bill, Plaint, or Information, Actions, Bills, Plaints, or Informations, was or were commenced, prosecuted, entered, or filed, in any other Person or Persons Name or Names, than was in

26 G. 3. c. 77. reciting the Clause respecting the Mode of prosecuting for Penalties.

 that

that Behalf before-mentioned, the ſame and all Proceedings thereupon had, were thereby declared to be null and void, and the ſaid Court or Courts, where ſuch Action, Bill, Plaint, or Information, or Actions, Bills, Plaints, or Informations, was, were, or ſhould be ſo commenced, proſecuted, entered, or filed, ſhould not permit or ſuffer any Proceeding or Proceedings to be had thereupon: And whereas it is expedient to extend the ſaid Proviſions, and all Rules and Regulations relating thereto, 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 paſſing of this Act, the ſaid ſeveral recited Rules, Regulations, and Proviſions, ſhall be, and the ſame are hereby extended to, and the ſame reſpectively ſhall be in force, and be uſed, applied, and put in Execution, in relation to and upon all Proceedings for or in reſpect of any ſuch Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, impoſed, made, or mentioned in, or incurred under any Act or Acts relating to His Majeſty's Revenues of Exciſe, before the Commiſſioners of Exciſe, or any Three or more of them, in *England*, for the Time being, or before any Juſtice or Juſtices of the Peace in *England* and *Scotland* reſpectively.

Recited Regulations extended to all Proceedings in reſpect of Penalties incurred under any Act relating to the Excise.

II. And whereas, by an Act made in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties on Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, and for granting other Duties in lieu thereof*, it was, amongſt other Things, enacted, that if any Perſon or Perſons whatſoever ſhould counterfeit, or cauſe to be counterfeited, any Stamp, Device, or Label, provided, or directed to be uſed in purſuance of the ſaid recited Act, or ſhould counterfeit, forge, or reſemble the Mark or Impreſſion of any ſuch Stamp or Device, upon any Cover or Wrapper of or belonging to or uſed with or upon any Label affixed to any Ream, Bundle, or Quantity of Paper, or upon any Paſteboard, Millboard, Scaleboard, or glazed Paper, or ſhould have in his, her, or their Cuſtody or Poſſeſſion, any ſuch counterfeit Stamp or Device, knowing the ſame to be counterfeited, or ſhould utter, vend, or ſell, any Paper with a counterfeit or forged Mark, or Impreſſion, of any ſuch Stamp or Device on the Cover or Wrapper of ſuch Paper, or on any Label affixed thereto, then and in every ſuch Caſe, every ſuch Perſon ſo offending therein ſhould, for every ſuch Offence, forfeit the Sum of Five hundred Pounds: And whereas it is expedient to repeal, in Manner hereinafter mentioned, ſo much of the ſaid Act as is hereinbefore recited, and in lieu thereof to direct that every Perſon or Perſons ſo offending ſhall be adjudged guilty of Felony, and ſubject to ſuch Puniſhment as is hereinafter directed; be it therefore enacted, That from and after the Fifth Day of *Auguſt* One thouſand eight hundred and ſix, ſo much of the ſaid Act as is hereinbefore recited ſhall be, and the ſame is hereby repealed, ſave and except in all and every Caſe and Caſes relating to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, of the ſaid Sum of Five hundred Pounds, which have been incurred at any Time before or on the ſaid Fifth Day of *Auguſt* One thouſand eight hundred and ſix; and that from and after the ſaid Fifth Day of *Auguſt* One thouſand eight hundred and ſix, if any Perſon or Perſons whatever ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any Stamp, Device, or Label, provided

34 G. 3. c. 20.

So much of recited Act 34 G. 3. c. 20. as reſpect the Penalty of counterfeiting Stamps provided for Paper, &c. repealed, and Perſons ſo counterfeiting Stamps on any Cover or

vided or directed to be uſed, in purſuance of the ſaid Act, made in the Forty-fourth Year of the Reign of His ſaid Majeſty, or ſhall counterfeit, forge, or reſemble the Mark or Impreſſion of any ſuch Stamp or Device, upon any Cover or Wrapper of or belonging to, or uſed with or upon any Label affixed to any Ream or Quantity of Paper, or upon any Paſteboard, Millboard, Scaleboard, or glazed Paper, thereby to defraud His Majeſty, His Heirs or Succeſſors, or ſhall have in his, her, or their Cuſtody or Poſſeſſion, any ſuch counterfeit or forged Stamp or Device, knowing the ſame to be counterfeited or forged, or ſhall utter, vend, or ſell, any Paper with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device on the Cover or Wrapper of ſuch Paper, or on any Label affixed thereto, or on any Paſteboard, Millboard, Scaleboard, or glazed Paper, with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device upon ſuch Paſteboard, Millboard, Scaleboard, or glazed Paper, or upon any Label affixed thereto, knowing the ſame to be ſo counterfeited or forged, every Perſon ſo offending, and being thereof duly convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

Wrapper, or Label, affixed to any Ream, or Quantity of Paper, &c. ſhall be guilty of Felony.

III. And whereas, by ſeveral Acts relating to His Majeſty's Duties of Exciſe, Oaths are required to be taken in Manner therein mentioned, and it is expedient to make ſuch Proviſion as is hereinafter mentioned, for the Puniſhment of Perſons wilfully taking a falſe Oath, in any of the Caſes in which an Oath is by any ſuch Act directed or required to be taken, be it therefore enacted, That from and after the paſſing of this Act, any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath in any of the Caſes in which an Oath is by any Act or Acts of Parliament relating to the Duties of Exciſe directed or required to be taken, ſhall be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Perſons taking falſe Oaths in Caſes required by the Exciſe Laws, ſhall be ſubject to the Penalties of Perjury.

IV. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed by an Act made in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to amend ſo much of an Act made in this Seſſion of Parliament, for granting additional Duties of Exciſe, as relates to the Exportation of Tea to* Ireland; *for regulating the granting of Permits for the Removal of Coffee, Tea, and Cocoa Nuts, out of Warehouſe, and for more effectually ſecuring the Duties on Coffee*; ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall go and be paid to His Majeſty, His Heirs and Succeſſors, and the other Moiety to the Perſon or Perſons who ſhall inform, diſcover, or ſue for the ſame.

Penalties under 43 G. 3. c. 129. how to be recovered and applied.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1806.