

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LVIII.

An Act for eſtabliſhing certain Regulations in the Collection and Management of His Majeſty's Revenues of Cuſtoms, Exciſe, and Taxes, in *Ireland*.

[9th *June* 1806.]

WHEREAS by an Act made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled, *An Act for the ſettling of the Excize or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, the ſeveral Rates and Charges in the ſaid Act mentioned, in and by the Name of Exciſe or New Impoſt were ſet, layed, and impoſed, to be had, levied, demanded, collected, received, recovered, and paid, throughout *Ireland*, upon Commodities, Merchandize, and Manufactures as well Native as imported or Foreign, in Manner and Form in the ſaid Act mentioned, and according to a Book of Rates and Value of Goods and Merchandize imported, in the ſaid Act contained; and for the more regular and orderly putting in Execution the ſaid recited Act, it was by the ſaid recited Act among other Things enacted, that an Office ſhould be conſtituted and erected in the City of *Dublin*, to be called and known by the Name of *The Office of Exciſe or New Impoſt*, and to be managed and governed by Commiſſioners not exceeding Five in Number; and the Commiſſioners thereof, and their Subordinate Commiſſioners or Sub-Commiſſioners and Collectors, were by the ſaid recited Act empowered and required to hear and determine all Offences and Breaches of the Clauſes and Articles in the ſaid Act contained, and

Exciſe Act. 11, 15 Car. 2. c. 8. § 1. Duties of Exciſe on Goods native and imported impoſed, and the Value aſcertained by a Book of Rates.

(§ 42.) An Exciſe Office eſtabliſhed under Five Commiſſioners in Dublin.

Juriſdiction of Commiſſioners &c. (§ 51.)

and to do certain other Matters and Things in the said Act mentioned;

Appeals (§ 94).

and it was in and by the said recited Act provided, that in Cases therein mentioned certain Commissioners of Appeals in the said Act mentioned should receive Appeals from Parties grieved by Proceedings under the said Act, and also should hear and determine such Appeals in Manner as by the said Act is mentioned and directed: And Whereas by another Act made in the Parliament of *Ireland*, in the said Fourteenth and Fifteenth Years of His said late Majesty King *Charles* the Second, intituled, *An Act for settling the Subsidie of Poundage, and granting a Subsidie of Tunnage, and other Sums of Money, unto His Royal Majestie, His Heirs and Successors, the same to be paid upon Merchandizes imported and exported into or out of the Kingdom of* Ireland, *according to a Book of Rates hereunto annexed*, it was enacted, that the Rates mentioned and expressed in a Book of Rates to the said Act annexed, should be the Rates according to which all Goods and Merchandize of every Merchant, natural-born Subject, Denizens, and Aliens, to be brought into all or any Part of *Ireland*, or carried out of the same, should pay a certain Subsidy of Poundage; and that certain other Subsidies, in the said Act mentioned, should be levied and paid in Manner as in the said Act is mentioned; and it is also by the said last recited Act further enacted, that the Defaults of such as should attempt to do any Thing contrary to the Tenor of the said Act, or of the Rules, Orders, and Directions to the said Act annexed, should be heard, enquired of, and determined by the Barons of His Majesty's Court of Exchequer; and it is also by the Rules, Orders, and Directions to the said Act annexed (among other Things) directed that the Commissioners of the Customs should not at any Time be more than Seven, or less than Five in Number: And Whereas since the passing of the said herein-before recited Acts, divers Rates and Duties upon the Importation and Exportation of Goods, Wares, and Merchandize, into and from *Ireland*, and upon certain Articles, Matters, and Things, have from Time to Time been granted and charged by divers Acts of Parliament in lieu and full Satisfaction of the Imposts, Subsidies, Customs, Duties, Rates, and Charges under the said herein-before recited Acts; and divers Inland Duties of Excise and Taxes in *Ireland* have also been from Time to Time granted and charged by divers Acts of Parliament for, upon, and in respect of several Articles, Matters, and Things in the said Acts mentioned, certain of which Acts of Parliament are now in force; and it is by the said Acts now in force respectively enacted, that the said Rates and Duties on the Importation and Exportation of Goods, Wares, and Merchandize, imported and exported, and the said Inland Duties of Excise and Taxes, payable under or by virtue of the said Acts respectively, shall be in lieu and full Satisfaction of all former Customs, Subsidies, and Duties and Inland Duties of Excise and Taxes payable in *Ireland*, (except as in the said Acts respectively is mentioned,) and that the said Rates and Duties on Goods, Wares, and Merchandize, imported and exported, and the said Inland Duties of Excise and Taxes, shall be raised, levied, collected, and paid under the Powers and Authorities, Rules and Directions, Penalties and Forfeitures, appointed, directed, and expressed, by the said herein-before recited Act of the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, for settling the Excise or New Impost upon His Majesty, His Heirs and Successors, or by any other Act or Acts in force in *Ireland* relating to the Revenue of Customs and Excise, or either of them, with like Remedy of Appeal as in and by the said last recited Act is

Customs Act, 14, 15 Car. 2. c. 9 § 1.

Value of Goods paying Subsidy on Import and Export ascertained by a Book of Rates.

Offences against that Act determinable in the Exchequer (§ 14).

Number of Commissioners. (Rule, 47.)

Since the said recited Acts, divers Duties have been granted on Importation and Exportation of Goods and also divers Duties of Inland Excise and Taxes by temporary Acts; such Duties being in lieu of all Customs Subsidies and Duties whatever and being recoverable under said Excise Act; 14, 15 Car. 2. c. 8.

is provided: And Whereas for many Years past the Commissioners of Excise and the Commissioners of Customs have been from Time to Time appointed by One Commission under the Great Seal of *Ireland*, and have acted under the said Commission in the Management and Collection of the several Rates and Duties payable on the Importation or Exportation of Goods, Wares, and Merchandize into and from *Ireland*, and of the several Inland Duties of Excise and Taxes payable in *Ireland*, and the Drawbacks, Bounties, and Allowances in respect thereof: And Whereas by reason of the great Increase of the said Rates, Duties, and Taxes, and of the many and various Acts, Matters, and Things required to be done by the said Commissioners of Excise and Commissioners of Customs under and by virtue of the several Laws in force in *Ireland*, it may be expedient, for the better and more easy and effectual Government, Management, and Collection of the said Rates, Duties, and Taxes, and for the better Performance of the Duties of the Offices of the said Commissioners respectively, that all Rates and Duties imposed upon the Importation or Exportation of Goods, Wares, and Merchandize, into or from *Ireland*, and also all Rates and Duties on Entries inwards and outwards and on Ships and Vessels trading to or from *Ireland*; and also all Drawbacks, Bounties, and Allowances on the Exportation or Importation into or from *Ireland*, of any Goods, Wares, or Merchandize, should be managed and governed by Commissioners of Customs and Port Duties; and that all internal Duties and Taxes whatsoever payable in *Ireland*, and all Quit, Crown, and Composition Rents, and all Rents and Revenues whatever payable to His Majesty, His Heirs or Successors in *Ireland*, (other than and except the Duties under the Management of the Commissioners of Stamps in *Ireland*, and on the Portage and Conveyance of Letters in *Ireland*, or about the Collection or Management whereof any Provisions have been or shall be specially made by Parliament) should be managed and governed by Commissioners of Inland Excise and Taxes: 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 it shall and may be lawful for His Majesty His Heirs and Successors, or for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, by the Direction of His Majesty, His Heirs and Successors, to appoint, from Time to Time, under the Great Seal of *Ireland*, certain Persons not exceeding Seven nor being less than Five in Number, to be Commissioners of Customs and Port Duties in *Ireland*; and also to appoint certain other Persons not exceeding Seven, nor being less than Five in Number, to be Commissioners of Inland Excise and Taxes in *Ireland*; to have and to hold their respective Offices during their good Behaviour respectively or during His Majesty's Pleasure only, as to His Majesty, His Heirs or Successors, shall seem fitting: And that, from and immediately after such Appointment, all such Commissioners of Customs and Port Duties, in the Exercise of such their Commissions, shall have and enjoy with respect to the Collection and Management of the several Imposts and Duties so to be managed and governed by them, the Power of appointing Sub-Commissioners, and all such other Powers and Authorities as are given to or are vested in the Commissioners mentioned in the said recited Act of the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second for the settling the Excise or New Impost upon His Majesty, His Heirs and Successors, with respect to the Duties under their Governance

In Consequence of the nature of the present Commissions as of the Increase of the Duties, &c. it may become expedient to provide for Management of the Revenue;

by placing certain Duties under Commission as of Customs,

and by placing other Duties under Commissioners of Excise and Taxes.

His Majesty, &c. empowered to appoint (7 and not less than 5) Persons to be Commissioners of Customs and Port Duties and a like Number of Persons to be Commissioners of Inland Excise and Taxes.

All the said Commissioners, as well of Customs as of Excise, shall have all Powers vested in Commissioners of Excise by 14, 15 C. 2. c. 8.

Governance or Management: And that such Commissioners of Customs and Port Duties, or the major Part of them, in the Exercise of their Commissions, and such Commissioners of Inland Excise and Taxes, or the major Part of them, in the Exercise of their Commissions, shall respectively have and enjoy all such Powers and Authorities as are given to or are vested in the Commissioners, or the major Part of them, mentioned in the said last recited Act, by virtue of the said recited Act, or by virtue of any other Act or Acts in force in *Ireland*; as fully and effectually to all Intents and Purposes whatsoever as if the said Powers and Authorities were expressly repeated and re-enacted in this Act: And that all Acts, Matters, and Things relating to the Duties of Customs or Excise or Taxes which, by any Act or Acts in force in *Ireland*, are required to be done or performed by or under the Jurisdiction of the Commissioners mentioned in the said last-recited Act, shall and may be in like Manner done and performed by or under the Jurisdiction of such Commissioners of Customs and Port Duties, or such Commissioners of Inland Excise and Taxes, so to be appointed respectively, as the Case may require, under this Act; and that all Persons whatever shall be subject and liable to the same Pains and Penalties for doing or omitting to do any Act, Matter, or Thing relating to or in anywise concerning the Payment or Collection of such Duties respectively, as they would have been subject and liable to for doing or omitting to do the same Acts, Matters, and Things respectively, relative to the Duties placed under the Jurisdiction of the said Commissioners mentioned in the said last recited Act by virtue of the said Act, or by virtue of any other Act or Acts in force in *Ireland*: Provided always, that nothing in this Act shall extend or be construed to extend to alter or repeal either of the said recited Acts, or any other Law now in force in *Ireland*, except so far as the same are or is expressly altered by this Act.

Commissioners of Customs and their Officers empowered to do all Acts respecting Goods imported, etc. and Duties of Customs thereon, required to be done by Commissioners of Revenue, and all Matters relating to Shipping and Navigation &c. under any former Acts in force in Ireland.

II. And Whereas, in and by divers Acts of Parliament in force in *Ireland*, for the better collecting, regulating, and managing the Revenue of Customs and Excise, and for avoiding Frauds therein, divers Powers and Authorities are given to certain Persons under the Names and Descriptions of Commissioners of the Revenue, Commissioners of Customs, and Commissioners of Excise, and also to certain Persons under the Name and Description of Officers of the Revenue, Officers of the Customs, and Officers of the Excise; be it enacted, That it shall and may be lawful for the Commissioners of the Customs and Port Duties, so to be appointed in Manner herein-before mentioned, and for any Sub-Commissioners, Collectors, Clerks, and other Officers acting under them, to do and perform all such Acts, Matters, and Things respectively, relating to Goods, Wares and Merchandize imported, exported, or carried Coastwise, and to such Importation, Exportation, or Conveyance of the same, and to the Rates and Duties, Drawbacks, Bounties, and Allowances thereon; and all such Matters and Things relating to Shipping and Navigation, and to the registering of Ships, and relating to the lading or discharging of Goods, Wares, and Merchandize, into and out of Shipping in the several Ports of *Ireland*, and relating to the Importation, Exportation, or carrying coastwise of Goods, Wares and Merchandize, and to the warehousing the same, and delivering the same out of Warehouse in *Ireland*; as by any Act or Acts in force in *Ireland* are required or authorized to be done with respect to such Goods, Wares, and Merchandize, and to the Importation, Exportation, and Conveyance of the same, and the Rates, Duties, Drawbacks, Bounties, and Allowances thereon, or with respect to the other Matters and Things before mentioned, by the Commissioners of Customs, Commissioners

sioners of Excise, or Commissioners of Revenue, or by any of them respectively, or by any Sub-Commissioners, Collectors, or other Officers in the said Acts mentioned: And that it shall and may be lawful for the Commissioners of Inland Excise and Taxes, so to be appointed in Manner herein-before mentioned, and any Sub-Commissioners, Collectors, Clerks, and other Officers acting under them, to do and perform respectively all such Acts, Matters, and Things, relating to Inland Duties of Excise and Taxes in *Ireland*, committed to their Care and Management, as by any Act or Acts in force in *Ireland* are required to be done, with respect to the said Inland Duties of Excise and Taxes, or any of them, by the Commissioners of Excise, Commissioners of Customs, or Commissioners of the Revenue, or by any of them respectively, or by any Sub-Commissioners, Collectors, or other Officers, in the said Acts mentioned or any of them.

And Commissioners of Excise, and their Officers empowered to do all such Acts respecting Excise and Taxes.

III. Provided always, and be it enacted, That all Proceedings of Commissioners of Customs and Port Duties, or of Commissioners of Inland Excise and Taxes, so to be appointed respectively, and of the Sub-Commissioners, Collectors, or other Officers acting under them respectively, shall be subject to Appeal, to be heard and determined by the Commissioners of Appeals mentioned in the said recited Act of the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, for settling the Excise or New Impost upon His Majesty, His Heirs and Successors; and that the Commissioners of Appeals, in the said last recited Act mentioned, shall have all such Powers and Authorities for the receiving, hearing, and determining all Appeals from Commissioners of Customs and Port Duties, or from Commissioners of Inland Excise and Taxes, so to be appointed respectively, or from their Sub-Commissioners, Collectors, or other Officers respectively, as the said Commissioners of Appeals now have and are possessed of by virtue of the said last recited Act or any other Act or Acts in force in *Ireland*, respecting Appeals to be made to them, under or by virtue of the said Acts or any of them.

Proceedings of all Commissioners, &c. so to be appointed shall be subject to Appeal under Excise Act, 14, 15 Car. 2. c. 8.

IV. And be it declared and enacted, That so much and such Part of the said recited Act, of the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, for settling the Subsidy of Poundage, and granting a Subsidy of Tonnage and other Sums of Money unto His Majesty, His Heirs and Successors, upon Merchandizes imported and exported, as directs that the Defaults of such as shall attempt to do any Thing contrary to the Tenor of the said Act, shall be heard, enquired of, and determined by the Barons of His Majesty's Court of Exchequer in *Ireland*, shall extend and be construed to extend to all such Duties, Matters, and Things, as shall be committed to the Care and Management of the Commissioners of Inland Excise and Taxes, and to all Defaults relating thereto; and that nothing in this Act shall extend or be construed to extend to repeal any Part of the said last recited Act, so far as the same relates to such Duties, Matters, and Things as shall be committed to the Care and Management of Commissioners of Customs and Port Duties so to be appointed, nor to repeal or alter any of the Rules, Orders, or Regulations, in the said Act contained, except so far as the same may be incompatible with the Provisions of this Act; any Thing herein contained to the contrary notwithstanding.

Jurisdiction of Exchequer under 14, 15 C. 2. c. 9. extended to Excise Duties, &c.

In case of dispute as to Jurisdiction of Commissioners of Customs and Excise the Treasury shall make Order therein.

V. Provided always, and be it enacted, That in case any Doubt or Difficulty shall hereafter arise, whether any Matter or Thing to be done respecting His Majesty's Revenue of Customs, Excise, or Taxes in *Ireland* respectively, or either of them, or any other Matter or Thing which by any Act or Acts in force in *Ireland* is or shall be directed to be done and performed by Commissioners of the Customs, Commissioners of Excise, or Commissioners of the Revenue, their Sub-Commissioners or other Officers respectively, ought, by virtue of any Commission or Commissions to be granted under this Act, to be done by Commissioners of Customs and Port Duties, or by Commissioners of Inland Excise and Taxes, or by their Sub-Commissioners or other Officers respectively; it shall and may be lawful for the Lord High Treasurer of *Ireland*, or for the Commissioners for executing the said Office of Lord High Treasurer for the Time being, to determine and to declare and order, in Writing under the Hand of such Lord High Treasurer, or the Hands of any Three of the said Commissioners for executing the Office of such Lord High Treasurer for the Time being, whether such Matter or Thing shall be done and performed by such Commissioners of Customs and Port Duties, or by such Commissioners of Inland Excise and Taxes, or by their respective Sub-Commissioners or other Officers; and that every such Matter and Thing shall accordingly be done and performed by such Commissioners of Customs and Port Duties, or by such Commissioners of Inland Excise and Taxes, or by their Sub-Commissioners or other Officers respectively, pursuant to such Order of the said Lord High Treasurer, or Commissioners for executing the Office of the said Lord High Treasurer, in that Behalf to be made in Manner aforesaid.

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