

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

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Entry ſhall diſtinguiſh Number and Marks of Packages, and the Contents of the Goods therein, on Penalty of Forfeiture.

II. And be it further enacted, That every ſuch Entry ſhall contain the following Particulars in Figures and Words at length; that is to ſay, the ſeveral and reſpective Numbers of the Packages, Caſks, or Veſſels in which the Goods mentioned in any ſuch Entry are contained, with a particular Deſcription of ſuch Packages, Caſks, or Veſſels, and of the Name by which ſuch Packages, Caſks, or Veſſels reſpectively are uſually called and known, and a Repreſentation of the ſeveral Marks on each ſuch Package, Caſk, or Veſſel, together with a particular Account, ſpecifying the Denomination and Deſcription of the Contents of each ſuch Package, Caſk, or Veſſel; and if the Package, Caſk, or Veſſel in which any Goods or Merchandize mentioned in ſuch Entry ſhall be contained, be not deſcribed in the Manner herein directed, or if the Goods contained in each particular Package, Caſk, or Veſſel, ſhall not agree with the Account of the Contents of ſuch Package, Caſk, or Veſſel, ſuch Goods and Merchandize, together with the Package, Caſk, or Veſſel in which the ſame ſhall be contained, ſhall be forfeited, and may be ſeized.

On Seizures for falſe Entry, Proof of Ownerſhip ſhall lie on the Perſons claiming.

III. And be it further enacted, That if any Goods, Wares, or Merchandize ſhall be ſeized as being entered in the Name of any other than the true Owner and Proprietor of the ſame, then and in ſuch Caſe the Proof that ſuch Goods, Wares, or Merchandize were entered in the Name of the true Owner and Proprietor thereof, ſhall lie on the Perſon who ſhall claim ſuch Goods, Wares, and Merchandize, and it ſhall not lie on the Officer or Officers who ſhall ſeize the ſame, to prove that ſuch Goods, Wares, or Merchandize, were entered in the Name of any other than the true Owner and Proprietor thereof.

Poſt Entries ſhall be made within ſeven Days, on Penalty of 50*l.*

IV. And Whereas Perſons importing into *Ireland* the following Goods and Merchandize; that is to ſay, Spirits, Wines, Hops, Sugars, Coffee, Salt, Lemons, Oranges, and Timber, have been ſometimes permitted to make a Prime Entry of ſuch Goods and Merchandize, as containing a leſs Quantity than they really contain, on account of their not being able exactly to aſcertain the Quantities thereof, and afterwards to make a Poſt Entry of the Quantities deficient in ſuch Prime Entry; Be it enacted, That in all ſuch Caſes ſuch Poſt Entry ſhall be made within Seven Days after the Weight, Quantity, Quality, and Contents of ſuch Goods, Wares, and Merchandize ſhall be reſpectively aſcertained by the proper Officer, or in default thereof the Perſon neglecting to make ſuch Poſt Entry ſhall forfeit the Sum of Fifty Pounds.

Goods not mentioned in Invoices forfeited.

V. And be it further enacted, that all Goods, Wares, and Merchandize not entered, mentioned, or ſet forth in the Invoice of any Ship or Veſſel, and found on board ſuch Ship or Veſſel after Twenty-four Hours from the Time of ſuch Invoice being made, ſhall be forfeited, and may be ſeized.

Packet Boats ſhall not import nor export Goods ſubject to Duty; on Penalty of 100*l.* and Forfeiture of Goods, &c.

VI. And be it further enacted, That if any Maſter or Commander of any Ship, Veſſel, or Boat, appointed or employed ordinarily by His Majeſty's Poſtmaſters General in *Great Britain* or *Ireland*, for the Carriage of Letters and Packets, ſhall, without the Licence of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, previouſly obtained, knowingly import or export, or cauſe, permit, or ſuffer to be imported or exported in ſuch Ship, Veſſel, or Boat, any Goods, Wares, or Merchandize ſubject to Duty, ſuch

Maſter

Maſter or Commander ſhall forfeit the Sum of One hundred Pounds, together with the Value of ſuch Goods and Merchandize ſo imported or exported, and all ſuch Goods and Merchandize ſo imported ſhall be forfeited, and may be ſeized.

Goods ſtranded ſhall pay Cuſtoms or be re-ſhipped under Direction of Commiſſioners of Cuſtoms with Direction of Treaſury.

VII. And be it further enacted, That all Goods, Wares, and Merchandize which ſhall be ſaved out of any Ship or Veſſel that ſhall happen to be forced on Shore or ſtranded on the Coaſt of *Ireland*, not being wrecked Goods, *Jetſom*, *Flotſam*, or *Lagan*, ſhall be entered with the proper Officer as if the ſaid Goods were regularly imported, and after Charges of Salvage and other Charges paid ſhall be ſubject to the Payment of the like Duties, and the Owners be entitled to the like Drawbacks on Exportation, and the like Allowances and Abatements as ſuch Goods, Wares, and Merchandize would be liable unto, or the Owners be entitled to have, in caſe the ſame were regularly imported: Provided always that if any Ship or Veſſel ſhall be ſo forced on Shore or ſtranded, at any Port or Place in *Ireland*, to which ſuch Ship or Veſſel was not bound, it ſhall and may be lawful for the Commiſſioners of Cuſtoms and Port Duties to order and direct that any Goods, Wares, and Merchandize which were on board ſuch Ship or Veſſel, may be reſhipped or transſhipped into the ſaid Ship or into any other Ship or Veſſel, without the Payment of any Duties or Fees thereon, after Payment of Salvage, and all other Charges of preſerving and reſhipping or transſhipping the ſame, under ſuch Rules, Regulations, and Reſtrictions, and ſubject to ſuch Conditions as ſuch Commiſſioners ſhall require, by and with the Approbation or Direction of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*.

Goods paying Duty ad valorem may be examined by Officers, and the Amount with 10*l.* per Cent. paid to the Merchant for the ſame.

VIII. And be it further enacted, That it ſhall and may be lawful for any Officer of Cuſtoms to open and examine all Goods, Wares, and Merchandize imported, ſubject to Duty *ad valorem*, and if upon ſuch Examination it ſhall appear that the Value ſworn to or affirmed on the Entry thereof, is leſs than the true Value, (except in the Caſe of Statues and Paintings) it ſhall and may be lawful for ſuch Officer to detain ſuch Goods, Wares, and Merchandize, and to cauſe the ſame to be conveyed into any of his Majeſty's Warehouſes, and it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, and they are hereby empowered to direct the Collector of the Port where ſuch Goods, Wares, or Merchandiſe may have been entered, to pay out of any Money in his Hands to the Proprietor of ſuch Goods, Wares, or Merchandize, or to the Perſon making any ſuch Entry, the Value of ſuch Goods, Wares, and Merchandize, as ſworn to or affirmed on the Entry thereof, together with an Addition of Ten Pounds *per Centum* thereon, and alſo the Duties paid on ſuch Goods, but without any further Allowance whatſoever, which Payment the ſaid Commiſſioners of Cuſtoms and Port Duties are hereby directed to cauſe to be made within Thirty Days after the Goods ſhall be ſo taken and detained.

Such Goods may be ſold, and the Produce paid to the Uſe of the Crown.

IX. And be it further enacted, That ſuch Payment ſo made ſhall be deemed to be in full Satisfaction for ſuch Goods, Wares, and Merchandize, to all Intents and Purpoſes as if ſuch Goods, Wares, and Merchandize reſpectively had been regularly ſold; and that it ſhall be lawful for the ſaid Commiſſioners, whether the Value of ſuch Goods, Wares, or Merchandize ſo reſpectively aſcertained, together with the Addition of

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allowing one-half of the Overplus to the Officer.

Ten Pounds *per Centum*, and alſo the Duties paid thereon be demanded or not, to cauſe the ſaid Goods, Wares, or Merchandize reſpectively to be fairly and publicly ſold to the beſt Advantage, not ſooner than Twenty Days after the Goods, Wares, or Merchandize ſhall be ſo taken and detained; and in caſe there ſhall be any Overplus remaining from the Produce of ſuch Sale, after deducting the Value ſo aſcertained as aforeſaid, together with the Addition of Ten Pounds *per Centum*, and alſo of the Duties paid or payable thereon, and the Charges of warehouſing and ſelling ſuch Goods, Wares, or Merchandize, to order One Moiety of ſuch Overplus to be paid to the Officer or Officers of the Cuſtoms who ſhall have opened and examined ſuch Goods, Wares, or Merchandize, as an Encouragement for the faithful Diſcharge of his or their Duty, and the other Moiety, together with the Amount of the Value of the Goods, Wares, or Merchandize, ſo aſcertained as aforeſaid, with the Addition of Ten Pounds *per Centum*, and alſo of the Duties payable thereon, ſhall be paid into the Hands of the Collector of the Port within which ſuch Goods, Wares, or Merchandize ſhall have been ſold, for the Benefit of His Majeſty; but in caſe the Produce of ſuch Sale, after deducting the Charge ariſing from the Warehouſing, Securing, and Sale of ſuch Goods, Wares, or Merchandize, ſhall not exceed or amount to ſo much as the Value of ſuch Goods, Wares, or Merchandize ſo aſcertained as aforeſaid, with the Addition of Ten Pounds *per Centum*, and of the Duties payable thereon, then the whole Produce of the Sale of ſuch Goods, Wares, and Merchandize, after deducting the Charges ariſing from the Warehouſing, Securing, and Sale thereof, ſhall be paid to the Collector of the Port within which ſuch Goods, Wares, and Merchandize ſhall have been ſo ſold, for the Uſe of His Majeſty.

Packages, if valuable, ſhall pay Duty ad valorem.

X. And whereas in many Caſes the Caſks, or Packages which contain Goods, Wares, or Merchandize ſubject to Duty *ad valorem*, are alſo of a certain Value; Be it enacted, That in all Caſes where ſuch Caſks, or Packages are of real Value, more than the uſual or neceſſary Caſks or Packages for ſuch Goods or Merchandize are or ought to be, they ſhall be entered, and the Value thereof, if entered *ad valorem*, ſhall in every Valuation be added to the Value of the Goods, and pay Duty accordingly.

Packages may, in all Caſes, be ſeized, &c. together with the Goods contained in them.

XI. And be it further enacted, That in all Caſes, where by this Act, or any other Act or Acts in force in *Ireland* relating to the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the Commiſſioners of Inland Exciſe and Taxes, any Goods, Wares, or Merchandize ſhall and may be ſeized or detained, it ſhall and may be lawful for the Officer ſeizing and detaining the ſame alſo to ſeize and detain the Caſks and Packages in which ſuch Goods, Wares, and Merchandize ſhall be reſpectively contained, and ſuch Caſks and Packages ſhall be dealt with in all Reſpects in the ſame Manner as the Goods, Wares, and Merchandize ſo ſeized and detained.

Goods ſtored for Security of Duties may be ſold if periſhable within Two

XII. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the Collector or other Chief Officer of the Port for the Time being in their reſpective Diſtricts, in all Caſes where Goods are or ſhall be entered on Bills of Store or Bills of View, and brought into His Majeſty's Warehouſes for

the Security of the Duties thereon, except such Goods, Wares, and Merchandize respecting which any special Provision is made by this or any other Act or Acts in Force in *Ireland*, to cause all such Goods, if perishable, which shall have remained there for the Space of Two Months, and if not perishable, for the Space of Six Months, the Duties upon which have not been paid or secured as the Law directs, to be publicly sold by Auction or Inch of Candle as soon as conveniently they can, and after such Sale the Produce thereof shall be first applied towards Payment of the Duties, and of the Storeage, and all other Charges thereon, and the Overplus (if any) shall be rendered and paid to the Proprietor or other Person lawfully authorized to receive the same: Provided always, that before any such Sale shall be made of any perishable Goods, Three Days' Notice thereof, and before any such Sale of Goods not perishable, then One Month's Notice thereof, and of the Place, Day, and Hour of making such Sale respectively shall be publicly posted up, and kept exposed to open View in the Long Room at the Custom House of the Port where such Sale is to be made, specifying each Article and Package, and the respective Marks thereon. Months, or else within Six Months.

XIII. And be it further enacted, That in case any Goods, Wares, or Merchandize subject or liable to the Payment of Duty upon Import, shall, either within Eight Leagues of the Shore of *Ireland*, or within any Port, Harbour, Haven, or Creek in *Ireland*, be unshipped, or shall be taken out of any Ship or Vessel at Sea, in order to be put into any other Vessel, Ship, or Boat, or shall be taken out of any Ship or Vessel in order to be landed, without first paying or securing according to Law all Duties payable by Law thereon, all such Goods, Wares, and Merchandize shall be forfeited, and the Master or other Person having Charge of such Ship, Boat, or other Vessel, into or out of which any such Goods, Wares, or Merchandize shall be taken or put as aforesaid, shall forfeit Treble the Value of such Goods, Wares, or Merchandize, unless in case of unavoidable Distress or Necessity, (of which the Master or other Person having Charge of such Ship, Boat, or other Vessel, shall immediately upon his Arrival give Notice in Writing, and make Proof thereof before the Chief Officer or Officers of the Customs in the first Port in *Ireland* where he shall arrive). Penalty on unshipping at Sea, &c. Goods liable to Import Duties; Forfeiture and Treble Value.

XIV. And be it further enacted, That if any Brandy, Rum, or other Spirits, in any Cask, Bottle, Jar, or other Vessel or Package under Sixty Gallons Gauge, save and except Spirits of Vitriol, or other Spirits used in the Linen Manufacture, and Cordial Waters; or if any Teas (except such Teas as shall be exported from *Great Britain* to *Ireland* in Packages, containing not less than Ten Pounds each); or if any Tobacco in any Package, containing less than Four hundred and fifty Suttle Pounds Weight; or if any Coffee in any Package, containing less than One hundred and twelve Pounds Weight; or if any Goods, Wares, or Merchandize, by Law liable to Forfeiture upon Importation into *Ireland*, shall be found on board any Ship, Vessel, or Boat, in any Bay, Port, Harbour, Creek, Haven, River, or other Place in *Ireland*, or within Eight Leagues of the Shore thereof, or shall be discovered so to have been, although Bulk shall not appear to have been broken, or although it shall not appear that any of the said Goods, Wares, or Merchandize before mentioned, were run or attempted to have been run out of such Ship, Vessel, or Boat, in every such Case all such Goods, Wares, and Merchandize, so found on board such Ship, Vessel, For preventing the smuggling of Spirits, Tea, Tobacco, or prohibited Goods.

ſel; or Boat, and alſo ſuch Ship, Veſſel, or Boat, with all her Guns, Tackle, Furniture, Ammunition, and Apparel ſhall be forfeited; and if any Ship, Veſſel, or Boat ſhall be found in any Bay, Port, Harbour, Haven, River, Creek, or other Place in *Ireland*, or within Eight Leagues of the Shore thereof, or ſhall be diſcovered ſo to have been, although ſuch Goods, Wares, or Merchandize before mentioned, or any of them, ſhall not be found on board ſuch Ship, Veſſel, or Boat, upon Proof made that any ſuch Goods, Wares, or Merchandize, have been taken from on board ſuch Ship, Veſſel, or Boat, or landed in any Part of *Ireland*, then every ſuch Ship, Veſſel, or Boat, with all her Guns, Tackle, Furniture, Ammunition, and Apparel, and all Goods, Wares, and Merchandize on board, ſhall be forfeited, over and above any other Penalty or Forfeiture for the ſaid Offence: Provided always, that no ſuch Forfeiture ſhall be incurred in caſe ſuch Ship, Veſſel, or Boat, not being bound for any Port in *Ireland*, ſhall be driven in by unavoidable Neceſſity and Diſtreſs, provided the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship, Veſſel, or Boat, ſhall immediately after the Arrival of ſuch Ship, Veſſel, or Boat, in any Bay, Port, Harbour, Haven, River, Creek, or other Place in *Ireland*, give Notice in Writing, and make ſatisfactory Proof of the Port to which ſuch Ship, Veſſel, or Boat was bound, and alſo of ſuch Neceſſity and Diſtreſs, to and before the Chief Officer of the Cuſtoms at the Port or Place where ſuch Ship, Boat, or Veſſel ſhall arrive: Provided alſo, that it ſhall be lawful to have ſo much Tea, Brandy, Rum, or other Spirits for the uſe of the Seamen then belonging to and on board ſuch Ship, Veſſel, or Boat, as ſhall not exceed in Quantity more than Two Gallons of Spirits nor more than One Pound of Tea, nor more than Two Pounds of Tobacco, for each Seaman belonging to ſuch Ship, Veſſel, or Boat.

If Ships in Diſtreſs land Goods illegally they ſhall be forfeited.

XV. Provided always, and be it enacted, That if any Ship, Veſſel, or Boat ſhall come into any Bay, Port, Harbour, Haven, River, Creek, or other Place in *Ireland*, or ſhall be within Eight Leagues of the Shore thereof; and any Spirits, Teas, or Tobacco, or any Goods, Wares, or Merchandize, ſhall be unlawfully landed from ſuch Ship, Veſſel, or Boat, ſuch Ship, Veſſel, or Boat, together with all her Guns, Tackle, Furniture, Ammunition, and Apparel ſhall be forfeited; and alſo the Remainder of the Cargo of ſuch Ship, Veſſel, or Boat, notwithſtanding ſuch Ship, Veſſel, or Boat was forced into *Ireland*, or was within Eight Leagues of the Shore thereof, by unavoidable Neceſſity or Diſtreſs.

Extending Limits of hovering to eight Leagues.

XVI. And whereas by ſeveral Acts of Parliament in force in *Ireland*, certain Ships, Veſſels, and Boats, in the ſaid Acts reſpectively particularly deſcribed, are, if found in any Bay, Port, Harbour, Haven, 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 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 ſaid Acts ſhould be extended; Be it therefore enacted, That from and after the Commencement of this Act, every Ship, Veſſel, and Boat, which under and by virtue of any Act or Acts in force in *Ireland*, or of any of the Proviſions in any 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, 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 Commencement of this Act be deemed and conſtrued to extend, and ſhall apply and be in full Force, and be 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.

Penalties of former Acts as to hovering extended to this Act.

XVII. And be it further enacted, That from and after the Commencement of this Act, 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*, 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 ſhall 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 which ſhall be 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 and 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 as aforeſaid; any Thing in any Act or Acts to the contrary notwithſtanding.

XVIII. And

Doubts reſpecting the Limits of hovering ſhall not prevent Judgment againſt Veſſel and Cargo.

XVIII. 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 Ship, Veſſel, or Boat, or the Tackle, Apparel, Guns, Furniture, or Ammunition thereof, or of 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 ſeized 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 in Packages, contrary to Law, 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 Judgment on ſuch Information or Action reſpectively, 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 a Doubt as to whether ſuch Ship, Veſſel, or Boat, in reſpect whereof any ſuch Queſtions ſhall ariſe, was hovering, or found, or diſcovered to be within ſuch Limits or Diſtances reſpectively as aforeſaid.

Cuſtom Houſe Officers may batten down Hatchways of Ships bound for Ireland having Spirits, &c. on board.

XIX. And be it further enacted, That any Officer or Officers of Cuſtoms 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 Cuſtoms 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 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

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 Customs, the Master or other Person having the Charge or Command of such Ship or Vessel, shall for each and every such Offence forfeit the Sum of Two hundred Pounds.

Forfeiture of Vessels under Twenty-five Tons landing Goods without paying Duties.

XX. And be it further enacted, That when any Goods, Wares, or Merchandize shall be unshipped or landed in *Ireland* out of any Vessel or Boat under the Burthen of Twenty-five Tons, not being in Leak or Wreck, before due Entry made of such Vessel or Boat, and of all such Goods, at the Custom House or Place allowed by Law for landing thereof, or after due Entry, without the Knowledge, Privity, and Consent of the proper Officer or Officers of the Port or Place where such Goods, Wares, or Marchandize shall have been unshipped or landed, such Vessel or Boat, together with its Tackle, Apparel, and Furniture, shall be forfeited.

If Cargoes of Ships coming from one Port to another do not agree with Invoice and Entry at the first Port, Vessel and Cargo may be seized.

XXI. And be it further enacted, That whenever any Ship or Vessel shall arrive at any Port or Harbour of *Ireland*, and the Master or Person taking Charge of such Ship or Vessel shall report to the proper Officer that either the Whole or any Part of the Cargo of such Ship or Vessel is not to be landed in *Ireland*, or not to be landed in such Port of her first Arrival, and shall depart from such Port or Harbour, and shall arrive in any other Port or Harbour in *Ireland*, it shall be lawful for the Collector or other proper Officer of such last-mentioned Port or Harbour to examine the State of the Cargo of such Ship or Vessel; and if such Cargo shall not agree with the Report and Invoice of the Master or other Person made to the Collector or other proper Officer of the Port or Harbour where such Ship or Vessel did first arrive, every such Ship or Vessel, together with her Cargo shall be forfeited, and shall and may be seized by any Officer of the Customs, unless it shall appear that such Disagreement was caused by unavoidable Necessity.

Officers of Customs may enter Coasting Ships and compare Cargo with Cockets, and if they disagree may seize the Ship, &c.

XXII. And be it further enacted, That it shall be lawful to and for any Officer or Officers of the Customs to enter into any Coasting Ship or Vessel which shall be within the Limits of any of the Ports of *Ireland*, or within Eight Leagues of the Shore thereof, and to demand the Cocket, Certificate, Let-pass, or Transire obtained by the Master or other Person having the Charge of such Ship or Vessel, and to examine whether the Cargo on board such Ship or Vessel corresponds with the said Cocket, Certificate, Let-pass, or Transire; and if such Cargo shall not correspond with the said Cocket, Certificate, Let-pass, or Transire, then every such Officer is hereby authorized and required immediately to seize such Ship or Vessel, and bring her into the next convenient Port or Harbour to which she can be brought; and whether such Cargo shall be found to correspond with such Cocket or not, such Officer or Officers is and are hereby authorized and empowered to stay and remain on board all such Ships and Vessels during the Time that the same shall continue within any such Port, or within Eight Leagues as aforesaid; and if such Master or other Person having Charge of such Ship or Vessel shall, upon Demand by any such Officer, refuse or omit to

produce ſuch Cocket, Certificate, Let-paſs, or Tranſire, or if any Perſon ſhall oppoſe, moleſt, or hinder any Officer or Officers of the Cuſtoms in going or remaining on board any Ship or Veſſel, or in the entering or ſearching the Cabin or any other Part of any ſuch Ship or Veſſel, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

Regulations for Sufferance and Cockets for Coaſting Veſſels.

XXIII. And be it further enacted, That if any Goods, Wares, or Merchandize, ſhall be put on board any Ship or Veſſel to be carried from any one Port, Haven, or Creek of *Ireland*, to be landed at any other place in *Ireland*, without a Sufferance or Warrant firſt had and obtained from the proper Officer of the Port where ſuch Goods ſhall be ſhipped or put on board, all ſuch Goods, Wares, and Merchandize, ſhall be forfeited, and the Maſter or other Perſon having the Charge of every ſuch Ship or Veſſel, who ſhall take in any Goods, Wares, or Merchandize, in any Port, Haven, or Creek, in *Ireland*, to be landed and diſcharged in ſome other Port, Haven, or Creek thereof, ſhall, before the Ship or Veſſel be removed from the Port or Place where he ſhall take in his Lading, take out a Cocket, Certificate, Let-paſs, or Tranſire, as the caſe may require, and enter into a Bond with Two ſufficient Sureties to His Majeſty, His Heirs and Succeſſors, in a Sum equal to the Value of the Goods, Wares, and Merchandize ſo laden or taken on board ſuch Ship or Veſſel, conditioned for the Delivery and Diſcharge thereof in the Port or Place for which the ſame ſhall be entered as aforeſaid, or in ſome other Port or Place in *Ireland*, the Dangers and Accidents of the Seas excepted, and alſo conditioned to return a Certificate within Two Calendar Months after the Date of ſuch Cocket, Certificate, Let-paſs, or Tranſire, under the Hand and Seal of the proper Officer of the Port where the ſame ſhall be landed and diſcharged, to the Collector or other Chief Officer of the Port in which ſuch Goods ſhall have been put on board, that ſuch Goods, Wares, and Merchandize, were landed and diſcharged at the Port for which the ſame ſhall have been entered, or at ſome other Place within *Ireland*; and in caſe any ſuch Perſon as aforeſaid, ſhall omit or neglect to take out ſuch Cocket, Certificate, Let-paſs, or Tranſire, and become bound as aforeſaid, ſuch Perſon ſo neglecting or omitting, ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

Coaſters not having all Goods agreeing with Cocket, forfeited; and Penalty on Maſter; 100*l.*

XXIV. And be it further enacted, That if any Ship or Veſſel having departed from any Port or Place in *Ireland*, where ſhe ſhall have obtained a Cocket, Certificate, Let-paſs, or Tranſire, ſhall arrive at any other Port or Place in *Ireland*, not having on board all ſuch Goods, Wares, and Merchandize as ſhall be mentioned in ſuch Cocket, Certificate, Let-paſs, or Tranſire, or not indorſed thereon by the proper Officer, as having been landed at ſome other Port in *Ireland*, or having on board any Goods, Wares, and Merchandize, not mentioned in ſuch Cocket, Certificate, Let-paſs, or Tranſire, then and in every ſuch Caſe ſuch Ship or Veſſel, with all her Tackle, Ammunition, Furniture, and Apparel, ſhall be forfeited, and the Maſter of ſuch Ship or Veſſel ſhall forfeit the ſum of One hundred Pounds.

On landing of Goods brought

XXV. And be it further enacted, That if any Goods, Wares, or Merchandize, brought or coming into any Port, Haven, or Creek within *Ireland*,

Ireland, from any other Port, Haven, or Creek within the ſame, by Coaſt-Cocket, Certificate, Let-paſs, or Tranſire, in Ships or Veſſels, ſhall be landed or put on Shore before ſuch Cocket, Certificate, Let-paſs, or Tranſire, ſhall be delivered to the proper Officer or Officers of the Port, and a Warrant or Sufferance made and given by ſuch Officer or Officers for the landing and diſcharging thereof; or, if the Goods, Wares, and Merchandize do not agree with ſuch Cocket, Certificate, Let-paſs, or Tranſire, the Maſter, or other Perſon having Charge of ſuch Ship or Veſſel, out of which the Goods ſhall be landed or put on Shore, conſenting thereunto, ſhall forfeit the Sum of Fifty Pounds; and if any Goods of foreign Growth, Product, or Manufacture, coming coaſtwiſe as aforeſaid, ſhall be landed without the Preſence of an Officer of the Cuſtoms, ſuch foreign Goods ſhall be forfeited, and may be ſeized.

Coaſtwiſe the Cocket, &c. ſhall be produced.

XXVI. And be it further enacted, That whenever the Maſter or other Perſon having the Charge of any Ship or Veſſel arriving at any Port or Place in *Ireland*, ſhall report to the proper Officer of Cuſtoms either the Whole or any Part of the Cargo of ſuch Ship or Veſſel not to be landed in *Ireland*, it ſhall be lawful for the Collector or other Chief Officer of ſuch Port or Place to detain ſuch Ship or Veſſel, and ſuch Cargo, or ſuch Part of the Cargo thereof as ſhall be ſo reported not to be landed, until ſuch Maſter or other Perſon having Charge of ſuch Ship or Veſſel ſhall execute a Bond to His Majeſty, with Two ſufficient Sureties to be approved of by the Collector or other Chief Officer of the Port where ſuch Ship or Veſſel ſhall arrive, in double the Amount of the Duty payable in *Ireland* on ſuch Cargo, or Part of ſuch Cargo; which Bond ſhall contain a Condition that ſuch Cargo, or ſuch Part thereof as aforeſaid, ſhall not be landed in *Ireland*.

Where a Cargo or Part is reported not to be landed, Bond ſhall be given to the Collector.

XXVII. And be it further enacted, That where the Maſter of any Ship or Veſſel ſhall report any Bales or other Packages of Goods, Contents unknown, and not to be landed, or for Exportation from *Ireland*, in the ſame Ship or Veſſel in which they were imported, it ſhall and may be lawful for any Officer of Cuſtoms to open ſuch Bales and Packages on board ſuch Ship or Veſſel ſo reported, and to examine the Contents thereof; and in caſe it ſhall appear on ſuch Examination that ſuch Bales or Packages ſhall contain any Goods which are prohibited to be imported into *Ireland*, or are liable to Forfeiture, on being imported into *Ireland*, all ſuch Goods and the Packages thereof ſhall be forfeited; and in caſe ſuch Goods ſhall not be prohibited, the ſame ſhall be chargeable with the Duties due and payable thereon, and ſhall not be permitted to be exported or delivered for that Purpoſe before the legal Duties due thereon to His Majeſty are regularly paid for the ſame, without the particular Leave and Directions of the ſaid Commiſſioners of Cuſtoms and Port Duties, or the Collector of the Port where ſuch Goods ſhall arrive; and all Goods found on board any ſuch Ship or Veſſel, which the Maſter ſhall have omitted to ſpecify in his Report, ſhall be forfeited.

Officer may examine Bales of Goods reported not to be landed, and ſeize them if they are prohibited Goods.

XXVIII. And be it further enacted, That it ſhall be lawful for any Officer or Officers of Cuſtoms to go on board any Ship or Veſſel being in any Port or Harbour, or within Eight Leagues of the Coaſt of *Ireland*, and

Officer may enter Ships outward-bound, and

compare Cargo with Cocket of Goods exported on Drawbacks, &c.

to demand from the Maſter, Commander, or other Perſon having Charge of ſuch Ship or Veſſel, the Cocket granted for any Goods on board ſuch Ship or Veſſel entered Outwards, and on the Exportation whereof any Perſon ſhall be entitled to any Bounty or Drawback, and to examine whether the Cargo on board ſuch Ship or Veſſel correſponds with the ſaid Cocket; and if on Examination of ſuch Goods on board ſuch Ship or Veſſel, the ſaid Officer or Officers ſhall find that ſuch Goods on board are leſs in Quantity than, or different in Quality from, the Goods ſpecified in ſuch Cocket ſo produced, in ſuch Caſe the Whole of ſuch Goods ſo found on board ſuch Ship or Veſſel, together with the Ship or Veſſel, on board of which ſuch Goods ſhall be found, ſhall be forfeited; and in caſe no ſuch Goods as ſhall be mentioned in ſuch Cocket ſhall be found on board ſuch Ship or Veſſel, ſuch Ship or Veſſel ſhall be forfeited; and in caſe the Maſter, Commander, or other Perſon having Charge of any ſuch Ship or Veſſel ſhall refuſe or neglect to produce ſuch Cocket, and ſhall have cleared out ſuch Ship or Veſſel, all Goods, Wares, and Merchandize on board ſuch Ship or Veſſel, together with the Ship or Veſſel, ſhall be forfeited; and it ſhall and may be lawful for ſuch Officer or Officers, in any of the Caſes aforeſaid, to ſeize ſuch Ship or Veſſel, and the Goods, Wares, or Merchandize found on board the ſame reſpectively, as the Caſe may be.

Drawbacks on Goods to *Great Britain*, *Jerſey*, &c. ſhall not be paid without Certificate of landing there, unleſs in caſe of Goods loſt at Sea, &c.

XXIX. And be it further enacted, That no Drawback or Bounty ſhall be allowed or paid for any Goods, Wares, or Merchandize exported or intended for Exportation from *Ireland* to *Great Britain*, or to the *Iſle of Man*, or to the Iſlands of *Jerſey*, *Guernſey*, *Alderney*, or *Sark*, until a Certificate ſhall be produced under the Hands and Seals of Office, from the Collector or Comptroller, or other Chief Officer of the Cuſtoms for the Port where ſuch Goods ſhall be landed, teſtifying the landing thereof, which Certificate ſhall be produced within Four Months after ſuch Goods were ſo exported, and ſhall expreſs the exact Weight, Meaſure, or Quantity reſpectively of the Goods, Wares, or Merchandize ſo landed, with the Numbers and Marks of the Caſks, Bales, or other Packages in which ſuch Goods, Wares, or Merchandize ſhall be contained: Provided always, that in caſe the Ship or Veſſel in which ſuch Goods, Wares, or Merchandize were exported ſhall have been detained on her Voyage by contrary Winds; or in caſe any Goods, Wares, or Merchandize ſhall have periſhed at Sea, or ſhall have been taken by an Enemy or Pirate, and the ſame ſhall be reſpectively proved to the Satisfaction of the Commiſſioners of Cuſtoms and Port Duties, it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties to direct Payment to be made of any Drawback or Bounty on ſuch Goods, Wares, and Merchandize reſpectively, on Production of ſuch Certificate after the Expiration of the ſaid Four Months, or in caſe of ſuch Loſs or Capture then without ſuch Certificate being produced, any Thing herein contained to the contrary notwithſtanding: Provided alſo, that in caſe ſuch Certificate ſhall vary as to the Meaſure or Quantity of any Goods from the Amount thereof whereon Drawback or Bounty ſhall be claimed, and ſuch Variation ſhall not exceed what ſhall appear to the ſaid Commiſſioners a reaſonable Allowance for ordinary Leakage, or accidental Diminution of Meaſure or Quantity, it ſhall be lawful for them to direct Payment of ſuch Bounty or Drawback to be made notwithſtanding ſuch Variation.

XXX. And

XXX. And be it further enacted, That no Drawback ſhall be paid on the Exportation from *Ireland* of any Goods, Wares, or Merchandize intended to be exported and declared for Exportation elſewhere than to *Great Britain*, or the *Iſle of Man*, or the Iſles of *Jerſey*, *Guernſey*, *Alderney*, or *Sark*, unleſs the Exporter, Merchant, or Perſon having the Direction of the Voyage, ſhall make and ſign an Affidavit upon the Debenture Paper, that he is the real Owner, Exporter, Merchant, or Perſon having the Direction of the Voyage, and that ſuch Goods, Wares, and Merchandize have, at the Time of making ſuch Affidavit, been ſhipped fairly and without Fraud, and that all Duties of Cuſtoms and Exciſe due and payable on ſuch Goods, Wares, and Merchandize have been duly paid and ſatisfied, to the beſt of his Knowledge and Belief, ſpecifying the Time when and the Place where ſuch Duties ſhall have been paid, and that ſuch Goods, Wares, and Merchandize are intended to be exported to the Port or Place mentioned in the Entry thereof, and to no other, and that no Part thereof is intended to be relanded in any Part of *Ireland*, or to be landed in *Great Britain*, or the *Iſle of Man*, or the Iſlands of *Faro* or *Ferro*, nor to be tranſhipped or put on board any Ship or Veſſel; and the Maſter or Perſon having the Charge or Command of the Ship or Veſſel on board which ſuch Goods, Wares, and Merchandize ſhall be ſhipped for Exportation, ſhall alſo make and ſign an Affidavit on ſuch Debenture Paper, that he is the Maſter or Perſon having the Charge or Command of ſuch Ship or Veſſel, and that ſuch Goods, Wares, and Merchandize, have at the Time of the making ſuch Affidavit been fairly ſhipped, and are then actually on board ſuch Ship or Veſſel, and that he will not ſuffer the ſame or any Part thereof to be relanded in *Ireland*, nor to be landed in *Great Britain* or in the *Iſle of Man*, or in the Iſlands of *Faro* or *Ferro*, nor to be tranſhipped or put on board any Ship or Veſſel unleſs in caſe of real Diſtreſs, to ſave ſuch Goods, Wares, or Merchandize from periſhing.

Affidavit required from Owner and Maſter to obtain Drawback on Goods ſhipped for Exportation to foreign Parts.

XXXI. And be it further enacted, That in caſe the Maſter or Perſon having Charge of any Ship or Veſſel, ſhall permit or ſuffer any Goods, Wares, or Merchandize, which ſhall be entered and ſhipped for Exportation, on which any Drawback or Bounty ſhall be paid or payable, to be relanded in any Port or Place in *Ireland*, or unſhipped within Eight Leagues of the Coaſt thereof, or before the Arrival of ſuch Ship at its Port of Deſtination, unleſs in caſe of real Diſtreſs, to ſave the ſame from periſhing (of which Diſtreſs the Maſter or Perſon having the Charge of ſuch Ship or Veſſel out of which ſuch Goods, Wares, and Merchandize ſhall be ſo unſhipped or relanded, ſhall immediately give Notice in Writing to, and make Proof before the Chief Officer of Cuſtoms at the Port or Place where ſuch Goods, Wares, and Merchandize ſhall be unſhipped or relanded) the ſaid Goods, Wares, and Merchandize ſo unſhipped or relanded ſhall be forfeited; and the Maſter or Perſon having the Charge of ſuch Ship or Veſſel, and alſo the Owner of ſuch Goods, Wares, and Merchandize, ſhall reſpectively forfeit the Sum of Five hundred Pounds.

Penalty on illegally relanding Goods; Forfeiture, and 500*l.*

XXXII. And be it further enacted, That no Drawback or Bounty ſhall be paid to any Perſon or Perſons, nor ſhall any Perſon or Perſons be entitled to receive any Drawback or Bounty upon the Exportation of any Goods, Wares, or Merchandize from *Ireland*, until the Perſon exporting the ſame, together with Two ſufficient Sureties, ſhall enter into a Bond to His Majeſty,

No Drawback to be paid till Bond given not to re-land, nor till 31 Days after ſailing.

Majeſty, His Heirs and Succeſſors, in double the Value of ſuch Goods, Wares, or Merchandize, conditioned that neither the Whole nor any Part of ſuch Goods, Wares, or Merchandize ſo to be exported ſhall be landed again in any Port or Place within *Ireland*, or in the *Iſle of Man*, (Except ſuch Goods, Wares, and Merchandize, as may by Law be exported from *Ireland* to the ſaid *Iſle of Man*) or in the Iſles of *Faro* and *Ferro*, unleſs in caſe of Diſtreſs; and that no ſuch Drawback or Bounty ſhall be paid to any Perſon or Perſons until after the Expiration of Thirty-one Days from the ſailing of the Veſſel on board which ſuch Goods, Wares, or Merchandize were ſhipped for Exportation: Provided always, that upon a Certificate being returned under the Hand and Seal of the proper Officer of the Cuſtoms, at any Port or Place in any Part of His Majeſty's Dominions, Plantations, or Settlements where any Officer of the Cuſtoms ſhall be reſident, or for Want of ſuch Officer, or if ſuch Goods, Wares, or Merchandize ſhall be landed at any foreign Port or Place, then under the Hand and Seal of the Britiſh Conſul or Vice-Conſul reſiding at the Port or Place, and if there ſhall be no ſuch Conſul or Vice-Conſul, then under the Hand and Seal of the Chief Magiſtrate of the Port or Place, or under the Hand and Seal of Two known Merchants of the Port or Place where ſuch Goods, Wares, and Merchandize ſhall have been landed, that the ſame were there landed; or upon Proof made to the Satisfaction of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the Collector, Comptroller, or other Chief Officer at the Port at which ſuch Goods, Wares, or Merchandize were ſhipped for Exportation, that ſuch Goods, Wares, or Merchandize were taken by Enemies or Pirates, or periſhed in the Seas, ſuch Bond ſhall become void and ſhall be cancelled; and ſuch Certificate ſhall be produced within Nine Months from the Date of ſuch Bond, with reſpect to Goods, Wares, and Merchandize entered for or landed in any Part of *Europe*, (other than *Great Britain* or the *Iſle of Man*, or the Iſles of *Guernſey*, *Jerſey*, *Alderney*, or *Sark*) not within the *Streights* of *Gibraltar*; and within Fifteen Months in reſpect to Goods, Wares, or Merchandize entered for or landed in any other Part of *Europe*, or in any Part of *Aſia*, *Africa* or *America*.

Proof of landing Goods out of Ireland ſhall be made by the Party.

XXXIII. And be it further enacted, That in caſe any ſuch Bond ſhall be put in Suit, the Proof that ſuch Goods were landed in *Ireland*, or in the Iſlands of *Faro* or *Ferro*, ſhall not lie on His Majeſty, His Heirs or Succeſſors, but ſuch Goods ſhall be deemed to have been landed there, unleſs Proof ſhall be made of the Place at which the ſame were landed or put on Shore, not being within *Ireland*, or the Iſlands of *Faro* or *Ferro*: Provided always, that no ſuch Bond ſhall be put in Suit at any Time beyond Three Months after the Time within which ſuch Certificate as aforeſaid for vacating the ſame is required to be produced; nor in caſe ſuch Goods ſhall have been landed by Licence from the Collector or other proper Officer of the Port.

Report ſhall be made of Ships in Ballaſt Inwards or Outwards.

XXXIV. And be it further enacted, That the Maſter of every Ship arriving at any Port, Harbour, or Creek, in *Ireland*, or departing from any Port, Harbour, or Creek, in *Ireland*, in Ballaſt, ſhall make a juſt and true Report of ſuch Ship or Veſſel Inwards or Outwards reſpectively, and anſwer upon Oath to ſuch Queſtions relative to the Voyage and Navigation of ſuch Ship or Veſſel, and to the Goods, Wares, and Merchandize laden on

on board, or unſhipped from ſuch Ship or Veſſel, as ſhall be put to him by the Collector, Comptroller, or other Chief Officer of Cuſtoms at the Port, Harbour, or Creek, where he ſhall arrive, or from whence he ſhall depart, and ſhall, if required by ſuch Officer, produce the Ship's Papers, under the Penalty of forfeiting One Hundred Pounds for every Neglect, Omiſſion, or Refuſal ſo to do: Provided always, that no Maſter or other Perſon having the Charge or Command of any Ship or Veſſel in Ballaſt, making a Report as above required, ſhall in reſpect thereof be liable to the Payment of any Fee.

None but Officers or Perſons licenſed ſhall go on board Eaſt India Ships.

XXXV. And be it further enacted, That it ſhall not be lawful for any Perſon or Perſons to enter on board any Ship or Veſſel arriving from any Part of the *Eaſt Indies* or *China* homeward-bound, except Officers of Cuſtoms whoſe Duty obliges them to go on board ſuch Ship, or ſuch other Perſon or Perſons as ſhall receive a Permit or Licence from the Collector or other Chief Officer of the Port or Place where ſuch Ship ſhall lie or be, under the Penalty of Five hundred Pounds for every Time ſuch Perſon or Perſons ſhall go on board ſuch Ship without ſuch Licence as aforeſaid; and if any Goods, Wares, or Merchandize, ſhall be found open on board ſuch Ship or Veſſel, the ſame ſhall be taken Account of, and made up in proper Packages ſuited to the Nature of ſuch Goods, by any Officer or Officers ſtationed at the Port or Place where ſuch Ship or Veſſel ſhall be, which ſaid Goods, Wares, and Merchandize, when ſo packed, ſhall be corded and ſealed with Lead, with the King's Arms thereon, and an Account of all ſuch Goods, Wares, and Merchandize ſo packed up, corded, and ſealed as aforeſaid, ſhall be tranſmitted to the Commiſſioners or Collector of the Cuſtoms in the Port of *London*, and alſo to the Chairman of the Court of Directors of the United Company of Merchants of *England*, trading to the *Eaſt Indies*.

For preventing Boats carrying Perſons on board Eaſt India Ships; Penalty on reſiſting Officers 500*l.* forging a Licence, 1000*l.*

XXXVI. And be it further enacted, That if any Boat or Veſſel ſhall carry to ſuch Ships or Veſſels arriving from any Part of the *Eaſt Indies* or *China*, any Perſons without ſuch Licence as aforeſaid, ſuch Boat or Veſſel ſhall be forfeited, with all her Furniture and Tackle, and may be ſeized by any Officer of the Cuſtoms; and that it ſhall and may be lawful to and for any Officer of Cuſtoms ſtationed on board ſuch Ship or Ships, Veſſel or Veſſels, arriving from the *Eaſt Indies* or *China*, and they are hereby required to prevent any Perſon or Perſons from going on board the ſame, unleſs he, ſhe, or they produce ſuch Licence; and that if any Perſon or Perſons ſhall reſiſt or obſtruct ſuch Officer in doing his Duty as aforeſaid, ſuch Perſon or Perſons ſhall forfeit the Sum of Five hundred Pounds; and if any Perſon or Perſons whatſoever ſhall in any Caſe forge or counterfeit any ſuch Licence or Permit as is hereinbefore mentioned, or ſhall knowingly uſe or employ any ſuch forged or counterfeited Licence or Permit, he, ſhe, or they ſhall forfeit the Sum of One thouſand Pounds for every ſuch Offence.

Commiſſioners, &c. empowered to place Officers on board all Ships.

XXXVII. And be it further enacted, That when any Ship or Veſſel ſhall arrive at any Port or Place in *Ireland*, it ſhall be lawful for the Commiſſioners of Cuſtoms and Port Duties, or for the Collector or Surveyor of the Port, or Tide Surveyor, or other Officer appointed by the ſaid Commiſſioners of Cuſtoms and Port Duties, or any of them, to place one or two Officers of the Cuſtoms on board ſuch Ship or Veſſel, there to remain during

ſuch Time as to ſuch Commiſſioners, Collector, Surveyor, or other Chief Officer, ſhall in their Diſcretion ſeem fit; and that from the Time any Goods or Merchandize ſhall be begun to be ſhipped or put on board any Ship or Veſſel at any Port or Place in *Ireland*, to be carried to any other Port within the ſame, or to any Parts beyond the Seas, it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the Collector, Surveyor, or other Chief Officer of the Port where ſuch Goods or Merchandize ſhall be ſo put on board ſuch Ship or Veſſel, to place an Officer or Officers of Cuſtoms, not exceeding two in Number, on board ſuch Ship or Veſſel, there to remain for ſuch Time as to the ſaid Commiſſioners, or to ſuch Collector, Surveyor, or Chief Officer, in their Diſcretion ſhall ſeem fit; and in caſe ſuch Ship or Veſſel ſhall have any Corn or other Goods on board, which ſhall at the Time be prohibited to be exported, or any Goods on which any Drawback, Allowance, or Bounty ſhall be payable, on Proof of the Landing thereof in *Great Britain*, then and in every ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners, or the Collector, Surveyor, or other Chief Officer, to require one ſuch Officer to remain on board ſuch Veſſel during her Voyage, whether it be a Coaſting Voyage or to *Great Britain* reſpectively.

Maſter ſhall provide Officer with Bedding and Proviſions.

XXXVIII. And be it further enacted, That every Maſter or other Perſon having Charge of any ſuch Ship or Veſſel in the reſpective Caſes aforeſaid, ſhall provide ſuch Officer or Officers with good and ſufficient 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 Time of his or their being on board, and ſhall land ſuch Officer or Officers at the Place for which ſuch Ship or Veſſel ſhall have cleared out, or at any other Place within the Harbour where ſuch Ship or Veſſel ſhall be at the Time when ſuch Officer ſhall be placed on board, as ſuch Commiſſioners, Collector, Surveyor, or Chief Officer ſhall direct; and for any Neglect or Refuſal in any of the Caſes aforeſaid, ſuch Maſter or other Perſon as aforeſaid ſhall forfeit the Sum of One hundred Pound.

Commanders of King's Ships may ſeize Veſſels with contraband Goods.

XXXIX. And be it further 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 Cuſtoms and Port Duties in *Ireland* for that Purpoſe, any Ships or Veſſels whatever, and any ſuch Goods, Wares, and Merchandize found on board any Ship or Veſſel as ſhall be ſubject to Forfeiture under any Act or Acts in force in *Ireland*, relating to the Revenue under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, for any Offence againſt the ſaid Acts, or any of them; 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 Cuſtoms 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.

If any Part of the Cargo of a Ship chaſed by

XL. And be it further enacted, That whenever any Part of the Cargo of any Ship or Veſſel chaſed by any Ship or Veſſel in the Service of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, or by any Ship or Veſſel belonging

belonging to His Majeſty's Navy, ſhall be thrown overboard during ſuch Chace, whether within or without the Limits of any Port of *Ireland*, or within or beyond Eight Leagues of the Shore thereof, in every ſuch Caſe ſuch Ship or Veſſel, with all her Guns, Tackle, Furniture, Ammunition, and Apparel, ſhall be forfeited, together with the remaining Part of ſuch Cargo.

Revenue Veſſels, &c. is thrown overboard, the Ship and Cargo ſhall be forfeited.

XLI. And be it further enacted, That in caſe any Ship or Veſſel, liable to Seizure or Examination, ſhall not bring to on being required ſo to do, or being chaſed by any Ship or Veſſel belonging to His Majeſty's Navy, having the proper Pendant and Enſign of His Majeſty's Ships hoiſted, or by any Veſſel in the Service of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, having a Pendant and Enſign hoiſted with ſuch Marks thereon in a blue Field, as now are or ſhall be directed or authorized by the ſaid Commiſſioners of Cuſtoms and Port Duties to be uſed or worn by ſuch Veſſels at the Time, it ſhall be lawful for the Captain or Maſter, or other Perſon having the Charge or Command of any ſuch Veſſel belonging to the Navy, or in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties, to fire into ſuch Ship or Veſſel which ſhall not bring to after ſuch Colours ſhall be ſo hoiſted, and after a Gun ſhall have been fired by ſuch Veſſel belonging to the Navy, or in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties, as a Signal, and ſuch Captain, Maſter, or other Perſon, and every Perſon acting in his Aid or Aſſiſtance, or by his Directions, ſhall be and is hereby indemnified and diſcharged from any Penalties or Actions for Damages for ſo doing; and in caſe any Perſon or Perſons ſhall be wounded, maimed, or killed by or by Means of ſuch Firing, and in caſe ſuch Captain, Maſter, or other Perſon having the Charge or Command of any ſuch Veſſel belonging to the Navy, or in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties, or any Perſon acting in his or their Aid or Aſſiſtance, or by his or their Direction, ſhall be ſued, moleſted, or proſecuted, or ſhall be brought before any of His Majeſty's Juſtices of the Peace, or other Juſtices or Perſons having competent Authority, for or on account of ſuch wounding, maiming, or killing, all and every ſuch Juſtice or Juſtices, Perſon or Perſons, is and are hereby authorized and empowered, enjoined, and required to admit every ſuch Captain, Maſter, and other Perſon or Perſons ſo brought before him or them as aforeſaid, to Bail.

Veſſels in the Navy, or Service of the Cuſtoms, may fire on Ships refuſing to bring to, on hoiſting a Pendant and firing a Gun.

XLII. And be it further enacted, That if any Ship or Veſſel not belonging to His Majeſty's Navy, nor being in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties, nor being otherwiſe authorized by Law, ſhall carry or hoiſt any ſuch Pendant or Enſign as hereinbefore mentioned or deſcribed, the Maſter or Perſon having the Charge or Command of any ſuch Ship or Veſſel ſhall forfeit the Sum of Five hundred Pounds.

Penalty on Ships hoiſting a Pendant not being authorized, 500*l*.

XLIII. And be it further enacted, That if any Perſon or Perſons on board any Ship, Boat, or Veſſel, being in any Port, Harbour, Haven, River, or Creek, in *Ireland*, or within Eight Leagues of any of the Shores of *Ireland*, ſhall reſiſt, or prevent any Officer of Cuſtoms from boarding or entering into ſuch Ship, Boat, or Veſſel, or from ſeeing, ſurveying, or making Search for Goods, Wares, and Merchandize, or ſhall prevent or hinder

In caſe of Reſiſtance to Cuſtom Houſe Officers though not with Force, Ships may be ſeized.

hinder such Officer from seizing and carrying away such Goods, Wares, or Merchandize, as shall or may be found therein, and which they have Authority to seize, though such Resistance, Hindrance, or Prevention shall not be with Arms, or by Force of Arms, then and in such Cases, such Ship, Boat, or Vessel, with all her Guns, Tackle, Furniture, Ammunition, and Apparel, and all Goods, Wares, and Merchandize found therein, shall be forfeited, and shall and may be seized by such Officer.

Vessels of a certain Built, or armed for Resistance, shall be forfeited.

XLIV. And be it further enacted, That any Cutter, Lugger, Shallop, Wherry, Sloop, Smack, or Yawl, belonging in the Whole or in Part to any of His Majesty's Subjects; and all Vessels belonging as aforesaid, of any other Description, whose Bottoms are Clinch-work, having either a standing or running Bowsprit which shall exceed in Length more than two-thirds of the Length of such Cutter, Lugger, Shallop, Wherry, Sloop, Smack, Yawl, or other Vessel, from the Fore-part of her Stem, under the Bowsprit, to the After-side of her Stern-post aloft; and all Vessels belonging as aforesaid, the Length of which shall be greater than in the Proportion of Three Feet and a half to One Foot in Breadth; and all Ships or Vessels belonging as aforesaid, armed or furnished with Arms, otherwise than as is hereinafter excepted, which shall be found within the Limits of any of the Ports of *Ireland*, or within Eight Leagues of the Coast thereof, shall be forfeited, together with all the Goods, Wares, and Merchandize, if any, which shall be laden therein, and all her Guns, Tackle, Ammunition, Furniture, and Apparel.

Exception as to Ships from America, &c. and Ships in Service of Navy, Ordnance, &c. and Ships licensed.

XLV. Provided always, and be it enacted, That nothing in this Act shall extend or be construed to extend to any Ship or Vessel on a Voyage from any Part of *America*, or the *East* or *West Indies*, or *Africa*, or the Island of *Madeira*, or the *Mediterranean*, so as to subject the same to Forfeiture on account of her Built, or for having on board Arms or Ammunition; nor to any Ship or Vessel in the Service of His Majesty's Navy, Victualling Office, Ordnance Office, Customs, or Post Office, on account of her Built, or for having on board Arms or Ammunition; nor to any Vessel the Owner of which shall have a Licence as herein described and directed for navigating the same, from the Lord High Admiral of *Great Britain*, or the Commissioners of the Admiralty for the Time being, or from the Commissioners of Customs in *Great Britain*, or from the Commissioners of Customs and Port Duties in *Ireland*, or any Person authorized by them to grant the same, for or on account of her Built, or for having on board such Arms or Ammunition, as she shall or may be licensed to have as hereinafter mentioned; nor to any Lighters or Barges used solely in Rivers or Inland Navigation; nor to any Ships or Vessels which shall have on board any Arms or Ammunition, which shall have been regularly entered and cleared at any Custom House in any of His Majesty's Dominions as Merchandize, or for the Use of His Majesty, or His Stores or Garrisons, and are regularly stowed in the Hold of such Ships or Vessels, or are put on board for the necessary Use or Defence of such Ships or Vessels, by Licence from the Lord High Admiral of *Great Britain*, or the Commissioners of the Amiralty for the Time being, or by the Commissioners of His Majesty's Customs as aforesaid, or any Person authorized by them to grant the same, for or on account of such Arms or Ammunition: Provided also, and be it enacted, That no Fee, Gratuity, or Reward, shall

No Fee for such Licence.

be demanded or received for any such Licence, or for registering the same as herein mentioned.

Particulars of Licence.

XLVI. And be it further enacted, That every such Licence shall specify the Tonnage of such Ship or Vessel, and describe whether she is a Cutter, Lugger, Shallop, Wherry, Sloop, Smack, or Yawl, and of what Sort of Built she is, and who is or are the Owner or Owners thereof, and what Quantity and Number, and what Species of Arms and Ammunition she is licensed to have on board.

Security by Bond.

XLVII. And be it further enacted, That before any such Licence shall be granted, the Owner or Owners of such Ship or Vessel shall give sufficient Security by Bond to His Majesty, in double the Value of such Ship or Vessel, to be approved of by the Collector, Comptroller, or Chief Officer of the Customs, with Condition that the said Ship or Vessel shall not be employed in the Importation or landing of any Tea, Spirituous Liquors, or any Goods prohibited to be landed, or any other Goods clandestinely, or with Intent to evade the Payment of Duty contrary to Law, or in the Exportation of any Goods prohibited to be exported from *Ireland*, or in the re-landing contrary to Law any Goods which have been entered Outwards for Exportation, and on the Exportation whereof any Drawback or Bounty shall be claimed.

Licences shall be registered with the Collector of the Port.

XLVIII. Provided also, and be it enacted, That the Owner of any Ship or Vessel which shall be licensed as herein mentioned, shall, before such Ship or Vessel sails out of any Port, Harbour, or Creek, in *Ireland*, bring such Licence, or cause the same to be brought to the Collector, Comptroller, or Chief Officer of Customs for the Port, Harbour, or Creek from which such Ship or Vessel is about to sail, which Licence such Collector or other such Officer of Customs is hereby required duly to register without Fee or Reward, and to endorse such Registry thereon; and every such Owner shall also produce the same, or cause the same to be produced, so endorsed, to the Collector or other proper Officer of Customs of any Port, Harbour, or Creek at which such Ship or Vessel shall arrive.

Licences not endorsed, or granted without Security, declared void, and Ships liable to Seizure.

XLIX. And be it further enacted, That any Licence which shall not be so endorsed, or which shall be granted without such Security as aforesaid having been given, and a Certificate thereof contained in the Body of such Licence, shall be null and void; and the Ship or Vessel shall be liable to Seizure and Prosecution, in the same Manner as if no such Licence had been given.

Boats rowing with more than Six Oars forfeited, unless licensed.

L. And be it further enacted, That if any Boat, Wherry, Pinnace, Barge, or Galley rowing, or made or built to row with more than Six Oars, shall be found upon the Water, or in any Barge-house, Workhouse, Shed, or other Place within any Port, Haven, Harbour, or Creek in *Ireland*, or within Eight Leagues of the Coast thereof, such Boat, Wherry, Pinnace, Barge, or Galley, with all her Tackle, and Furniture, shall be forfeited, and may be seized by any Officer of the Customs, and after the Seizure and Condemnation of such Boat, Wherry, Pinnace, Barge, or Galley, the Collector or other Chief Officer of the Customs in the Port or Place where such Boat, Wherry, Pinnace, Barge, or Galley, shall be so condemned, shall cause

cauſe ſuch Boat, Wherry, Pinnace, Barge, or Galley, to be burned and wholly deſtroyed: Provided always, that nothing herein contained ſhall extend, or be conſtrued to extend, to any Barge or Galley in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties, or to any Longboat, Yawl, or Pinnace belonging to and uſed in the Service of any Merchant's Ship or Veſſel, or to ſuch Boat, Wherry, Pinnace, Barge, or Galley, as ſhall be licenſed by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by ſuch Perſon as the ſaid Commiſſioners ſhall appoint for that Purpoſe, which Licence ſhall be granted without any Fee or Charge; provided that no ſuch Licence ſhall be granted but upon ſufficient Security to be given to the ſaid Commiſſioners, or to the Perſon to be appointed by them, for the Uſe of His Majeſty, His Heirs and Succeſſors, by the Owner or Owners of ſuch Boat, Wherry, Pinnace, Barge, or Galley, by Bond in ſuch Penalty as the ſaid Commiſſioners of Cuſtoms and Port Duties ſhall think reaſonable, with Condition that the ſame ſhall not be made uſe of in the illegal landing or relanding, or in attempting or aſſiſting ſo to do, of any Goods whatſoever in *Ireland*.

Mode of aſcertaining Tonnage of Ships in all Caſes.

LI. And in order to aſcertain the Tonnage or Burden of all Ships or Veſſels; be it enacted, That in all Caſes where it ſhall be requiſite by Law to aſcertain the Tonnage or Burthen of any Ship or Veſſel in *Ireland*, the Rule for admeaſuring ſuch Ships or Veſſels ſhall be as follows; that is to ſay, the Length ſhall be taken on a ſtrait Line along the Rabbit of the Keel of the Ship, from the after Side of her Sternpoſt aloft to a perpendicular Line from the Forepart of the Main Stem under the Bowſprit, from which ſubſtracting Three-fifths of the Breadth of ſuch Ship or Veſſel, the Remainder ſhall be eſteemed the juſt Length of the Keel to find the Tonnage, and ſuch Breadth ſhall be taken from the outſide of the outſide Plank, in the broadeſt Part of the Ship or Veſſel, be it either above or below the Main Whales, excluſive of all doubling Planks that may be wrought upon the Sides of the Ship or Veſſel; then multiplying the Length of the Keel by the Breadth ſo taken, and that Product by half the Breadth, and, dividing the Whole by Ninety-four, the Quotient ſhall be deemed the true Contents of the Tonnage; according to which Rule the Tonnage of all ſuch Ships and Veſſels ſhall be meaſured and aſcertained.

Name of Boat, &c. not regiſtered, ſhall be painted on the Stern.

LII. And be it further enacted, That the Owners of all Gabbards, Boats, Wherries, and other Veſſels not required by Law to be regiſtered, belonging to any Port or Place in *Ireland*, ſhall paint or cauſe to be painted in white or yellow Roman Letters, of a Length not leſs than Three Inches upon a black Ground, on ſome conſpicuous Part of the Stern of ſuch Gabbard, Boat, Wherry, or other Veſſel, provided there ſhall be ſufficient Space for that Purpoſe; but if not, then in Letters as large as the Space will admit, the Name of ſuch Gabbard, Boat, Wherry, or other Veſſel, the Name of the Port or Place to which ſhe belongs, and the Name and Surname of the Owner or Owners; and in default thereof ſuch Gabbard, Boat, Wherry, or other Veſſel, with all her Tackle and Furniture ſhall be forfeited, and may be ſeized by any Officer of the Cuſtoms.

For regiſtering Ships de novo in caſe of Loſs of

LIII. And be it further enacted, That if upon the Arrival of any Ship or Veſſel in any Port or Place in *Ireland*, to which ſhe ſhall belong, the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship or

or Veſſel, and one or more of the Owners thereof, ſhall make Proof upon Oath, or, in caſe of a Quaker, upon ſolemn Affirmation, to the Satisfaction of the Commiſſioners of Cuſtoms and Port Duties, if at the Port of *Dublin*, or if at any other Port in *Ireland*, to the Satisfaction of any Perſon or Perſons appointed or to be appointed for that Purpoſe by the ſaid Commiſſioners, under their Hands and Seals, of the Loſs of the Certificate of Regiſtry granted to ſuch Ship or Veſſel, under the Regulations of an Act, made in the Parliament of *Ireland* in the Twenty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act for the further Increaſe and Encouragement of Shipping and Navigation*, and if ſuch Maſter and Owner ſhall likewiſe give the Security required by the ſaid recited Act in caſe of ſuch Loſs, it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for ſuch Perſon appointed by them for that Purpoſe as aforeſaid, and they are hereby reſpectively required in ſuch Caſe, to authorize the proper Officer of the Port to which ſuch Ship or Veſſel belongs, to regiſter the ſaid Ship or Veſſel *de novo*, and to grant a Certificate of Regiſtry according to the Regulations and in the Manner and Form preſcribed by the ſaid recited Act, mentioning in ſuch Certificate that ſuch Regiſtry is made *de novo*, on Account of the Loſs of the Certificate of the former Regiſtry, and ſpecifying the Date of ſuch former Regiſtry.

Regiſtry under 27 G. 3. c. 23.

LIV. And be it further enacted, That if any Perſons ſhall, from and after the Commencement of this Act, be found paſſing in Company together in any Part of *Ireland* within the Space of Twenty Miles of any of the Coaſts thereof, knowingly and willingly having in their Cuſtody any Goods, Wares, or Merchandize ſubject or liable to any Duty on the Importation thereof, which ſhall have been landed from any Ship or Veſſel, without due Entry and Payment of the Duties by Law charged thereon, or any Goods which ſhall have been ſhipped or exported upon Debenture or Certificate, and which ſhall have been illegally landed, every ſuch Perſon, if there ſhall not be Five in the Whole, ſhall be deemed guilty of a Miſdemeanour and ſuffer accordingly; or if there ſhall be Five or more, or if any Perſon or Perſons ſhall carry any offenſive Arms or Weapons, or wear any Vizard, Maſk, or other Diſguiſe, when paſſing with any ſuch Goods, Wares, or Merchandize, or if any Two or more Perſons ſhall be found aſſembled together, armed with Fire Arms, or other offenſive Arms or Weapons, in order to be aiding and aſſiſting, or being aiding and aſſiſting in running, reſcuing, or illegally landing, removing, or carrying away any ſuch Goods, Wares, or Merchandize, or in reſcuing any Perſon who ſhall be apprehended for, or in preventing the Apprehenſion of any Perſon who ſhall be guilty of the ſaid Offences, or of any Offence made Felony by any Act in force in *Ireland* relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, or of the Commiſſioners of Inland Exciſe and Taxes, or either of them, every Perſon being legally convicted of ſuch Offence, ſhall be deemed, taken, and adjudged to be guilty of Felony, and ſhall for ſuch Offence be tranſported for the Term of Seven Years.

Penalty on Perſons ſmuggling Goods within 20 Miles of the Coaſt, Miſdemeanor; if more than Five in Company, or if diſguiſed or armed, &c. Felony puniſhable by Seven Years Tranſportation.

LV. And, for the ſpeedy and impartial Trial of any Offence againſt any Law in Force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of the Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them,

Felonies, &c. committed in the Ports or within Eight Leagues of the Shore,

may be tried in any County in Ireland.

them, which is declared to be a Felony or Misdemeanour; be it enacted, That every such Offence, in case the same shall be committed within the Limits of any of the Ports of *Ireland*, or within Eight Leagues of any Part of the Coasts thereof, shall and may be enquired of, examined, tried, and determined before any Court or Courts of Oyer and Terminer or Gaol Delivery in any County within *Ireland*, in such Manner as if the Fact had been actually committed within such County.

Distribution of Produce of Spirits or Tobacco seized for illegal Importation thereof.

LVI. And, for the Prevention of collusive Seizures and Sales of Foreign Spirits and Tobacco; be it enacted, That all Brandy, Rum, Geneva, or other Spirits, and all Tobacco which shall hereafter be seized and condemned as being illegally imported into *Ireland*, or attempted or intended so to be, shall be sold by Inch of Candle; and that out of the Produce arising by such Sale, the Amount of the Duties due on the Importation of such Brandy, Geneva, Rum, or other Spirits respectively, at the Time of the Seizure thereof, shall be paid to the Use of His Majesty, His Heirs and Successors; and that in the next Place all Costs and Charges of such Sale shall be deducted and defrayed out of such Produce, and that the Surplus, after the said Payments, or a sufficient Reservation for the same, shall go and be to the Use of the Person or Persons who shall seize or discover, or give Information of and prove the said Offence, except in the case of Tobacco, wherein One-third Part only of the Produce arising from such Sale thereof, after Payment of all Duties, Costs, and Charges as aforesaid, shall be paid to the Person or Persons who shall seize or discover, or give Information of and prove the Offence with respect to such Tobacco, and the other Two-third Parts shall be to the Use of His Majesty, His Heirs and Successors.

Penalty on Persons concealing, selling, or buying Run Goods, Treble Value and Forfeiture.

LVII. And be it further enacted, That in case any Person shall knowingly harbour, keep, or conceal, or shall permit or suffer to be harboured, kept, or concealed, or shall sell or expose to Sale, or shall buy any Goods, Wares, or Merchandize subject to or chargeable with any Duties upon Importation, the Duties upon which shall not have been duly paid, every such Person shall forfeit Treble the Value of such Goods, Wares, and Merchandize; and all such Goods, Wares, and Merchandize shall be forfeited, and may be seized.

Pot Ashes shall not be exported in time of War, except to *Great Britain*.

LVIII. And be it further enacted, That during any War in which the *United Kingdom* may be engaged, no Pot Ashes or Pearl Ashes shall be exported from *Ireland* to any Place except *Great Britain*; and if any such Ashes shall during any War be laden on board any Ship or Vessel bound to any Place except *Great Britain*, or shall be exported to any Place except *Great Britain*, such Ashes, together with the Ship or Vessel in which the same shall be so laden or exported, shall be forfeited, with all her Guns, Tackle, Furniture, and Apparel.

On Exportation of such Ashes Bond shall be given to land them in *Great Britain*.

LIX. And be it further enacted, That before such Ashes shall be laden on board any Ship or Vessel in *Ireland*, the Person exporting the same shall enter into a Bond, with Two sufficient Sureties, in the Sum of Two hundred Pounds, conditioned that such Ashes shall be landed in *Great Britain* and no where else, and upon Certificate being returned within Three Months from the Day of the Date of such Bond, under the Hand and Seal of the Chief

Chief Officer of the Port in *Great Britain* where such Ashes shall have been landed, that the said Ashes were there landed, or upon Proof made within such Time to the Satisfaction of any One of the said Commissioners of Customs and Port Duties that such Ashes were taken by Enemies or perished in the Seas, the said Bond shall become void and may be cancelled.

Bread or Biscuit may be exported Duty free.

LX. And be it further enacted, That no Duty whatsoever shall be paid on the Exportation from *Ireland* of any Bread or Biscuit, any Thing in any Act or Acts in force in *Ireland* to the contrary notwithstanding.

Starch may be imported Duty free, when Wheat may be so imported.

LXI. And be it further enacted, That whenever the Importation of Wheat into *Ireland* shall be allowed Duty free, or on Payment of the lowest Duty, it shall and may be lawful for any Person or Persons to import Starch into *Ireland* free of Duty.

For ascertaining Weight of Coals according to the Contents of the Measure by which they are discharged.

LXII. And, for the preventing of Frauds in the Delivery of Coals imported into *Ireland*, and for ascertaining the Amount of the Duty on every Ton thereof; be it enacted, That it shall and may be lawful for the Collector and Surveyor of the Customs at any Port in *Ireland*, where any Coals shall be imported, and for the Chief Magistrate at such Port or Place, or in case there shall be no such Chief Magistrate, then for any neighbouring Justice of the Peace, and they are hereby required, upon the Arrival of any Ship or Vessel laden with Coals at any such Port, to ascertain what Weight of the sort or kind of Coals laden on board such Ship can be contained in the Measure by which Coals are usually discharged and sold at such Port, such Measure being filled according to the Custom of such Port, by Heap or Strike; and all Coals landed at such Port shall be discharged uniformly by such Measure accordingly, and the Amount of Duty chargeable on such Coals shall be calculated by the Ton containing Twenty hundred Weight, according to the Number of such Measures, and the Weight thereof respectively: Provided always, that the Master or other Person having Charge of any Vessel in which such Coals shall be imported, may, on his Arrival at such Port, and before discharging any Part of such Coals, make a Prime Entry of the Quantity of such Coals, according to the Number of Tons contained in the Number of Chaldrons specified in the Cocket accompanying such Coals, rating each such Chaldron at the Weight of One Ton and one-eighth of a Ton at least; and the said Master, or other Person shall, before clearing out of such Port, deliver to the said Collector of the Customs, whether he shall have made a Prime Entry at such Port or not, a true Account upon Oath, of the Number of Measures of Coals discharged and landed out of such Ship or Vessel, and shall then make a Post Entry of the Quantity of such Coals, entering the same by the Ton according to such Computation, and paying Duty agreeable thereto; and if any Master shall neglect to make any such Entry, or to deliver such Account, or to pay the Duty chargeable according thereto, he shall for every Offence forfeit the Sum of One hundred Pounds, and it shall and may be lawful for any Officer of the Customs to seize and detain such Ship or Vessel until the said Penalty shall be paid.

Prime Entry thereof.

Penalty on neglecting to make Entry, &c. 100*l.*

Weight when so ascertained, shall

LXIII. Provided also, and be it enacted, That wherever the Weight of any Measure of any sort or kind of Coal coming from any particular Port,

regulate all Coals of the like Sort imported for Six Months.

Port in *Great Britain*, ſhall have been aſcertained in Manner aforeſaid at any Port in *Ireland*, and the Commiſſioners of Cuſtoms and Port Duties in *Ireland* ſhall declare ſuch Weight to be the fair Average Weight of ſuch Meaſure of ſuch ſort or kind of Coal coming from any particular Port in *Great Britain*, the Cargoes of all Veſſels laden with Coals coming into the ſaid Port in *Ireland*, or any Part of the Diſtrict thereof, from ſuch particular Port in *Great Britain*, for the Space of Six Months next after the Time when ſuch Weight ſhall have been ſo aſcertained, or until ſuch Declaration ſhall be revoked, ſhall be diſcharged, and ſhall pay Duty according to ſuch Weight and Meaſure ſo aſcertained and declared as aforeſaid; and that an Account of the reſpective Weights of the ſeveral ſorts or kinds of Coals, which ſuch Meaſures filled in Manner aforeſaid ſhall be capable of containing, and aſcertained in Manner aforeſaid, ſhall from Time to Time be ſigned by the reſpective Surveyor or Collector, and ſuch Magiſtrate as aforeſaid, and a Copy thereof ſhall be from Time to Time hung up and remain in the Long Room of the Cuſtom Houſe of ſuch Ports reſpectively.

Foreign Hops ſhall be warehouſed till Britiſh Hops are 9*l.* Iriſh Currency per Cwt.

LXIV. And be it further enacted, That all foreign Hops imported into *Ireland* at a Time when the middle Price of *Britiſh* Hops imported into *Ireland*, aſcertained as herein directed, ſhall not exceed the Sum of Nine Pounds *Iriſh* Currency by the Hundred Weight, ſhall, upon the landing thereof, be lodged in the Preſence of the proper Officer of the Cuſtoms in any of His Majeſty's Warehouſes, at the Expence and Riſk of ſuch Importer or Proprietor, and the ſame ſhall not be delivered out of ſuch Warehouſe or Warehouſes except for Exportation, unleſs and until it ſhall appear to the Satisfaction of the ſaid Commiſſioners of Cuſtoms and Port Duties that the middle Price of *Britiſh* Hops imported into *Ireland* ſhall exceed the Sum of Nine Pounds *Iriſh* Currency by the Hundred Weight: Provided always, that the ſaid Commiſſioners ſhall from Time to Time make Enquiry, and whenever it ſhall appear to them that the middle Price of *Britiſh* Hops imported into *Ireland* ſhall exceed the Sum of Nine Pounds *Iriſh* Currency by the Hundred Weight, it ſhall and may be lawful for the ſaid Commiſſioners, and they are hereby required to give Notice in the *Dublin Gazette*, that the middle Price of ſuch Hops doth exceed the ſaid Sum of Nine Pounds by the Hundred Weight; and in ſuch Caſe it ſhall be lawful, for the Space of Three Months after the Date and Publication of ſuch Notice, for the Proprietor or Importer of foreign Hops ſo warehouſed, to take the ſame out of ſuch Warehouſe on Payment of the Duty impoſed thereon by Law, and of the Expence of warehouſing; and for any Perſon to import foreign Hops without warehouſing the ſame.

Allowance for Tare of Hop Bags, &c.

LXV. And be it further enacted, That an Allowance after the Rate of Ten Pounds *per Centum* ſhall be made for the Weight of every Bag or Pocket in which Hops ſhall be imported from *Great Britain* or elſewhere, for the Tare of ſuch Bag or Pocket.

Sheeps Skins tanned with Bark deemed Baſil Leather.

LXVI. And be it further enacted, That all Sheeps' Skins tanned with Bark which ſhall be imported into *Ireland*, ſhall be entered as Baſils, and ſhall be charged with Duty accordingly.

LXVII. And

LXVII. And be it further enacted, That all Linens made in *Germany* or *Silesia*, and afterwards bleached in *Holland*, and imported from thence into *Ireland*, shall be rated as *Holland* Linens, and pay the Duties payable by Law on the Importation of *Holland* Linens. Silesia Linens bleached in Holland shall be considered as Holland.

LXVIII. And whereas Frauds have been frequently committed by entering several Species of Manufactures made of Cotton at a lower Rate of Duty than by Law they should be entered; Be it enacted, That all Manufactures made of Cotton of the like Species of Manufacture as Calico, Muslin, or Muslinet, whether the same or any Part thereof be stained or dyed before or after the Weaving thereof, by whatever particular Name the same now are or hereafter shall be denominated, shall fall under the Description of and pay Duty as Calicoes, Muslins, or Muslinets, printed, painted, or stained. Regulations respecting Duty on Printed Cottons.

LXIX. And be it further enacted, That when any Person shall make use of any Salt in the Process of bleaching Linen, or in the making of Muriatic Acid which shall be used in the Process of bleaching Linen, such Person shall be entitled to receive, and the Collector of the Customs in the District within which such Salt shall have been imported or made, shall repay to such Person all Duties which shall have been paid on the said Salt, on his making it appear to the Satisfaction of the said Commissioners of Customs and Port Duties, that such Salt had paid all Duties due thereon, and had been made use of in the Process of bleaching Linen, or in the making of Muriatic Acid for that Purpose. Allowance of Duty for Salt used in bleaching.

LXX. And be it further enacted, That where any Person shall import into *Ireland* any Crude Brimstone, Saltpetre, or Green Vitriol, and shall make use of the same in making Oil of Vitriol, Aquafortis, or Nitrous Acid, such Person shall be entitled to receive, and the Collector of the Port or District within which such Crude Brimstone, Saltpetre, or Green Vitriol, shall have been imported, shall repay to such Person all such Duties as have been paid by him on the Importation thereof, on his making it appear to the Satisfaction of the Commissioners of Customs and Port Duties, that such Crude Brimstone, Saltpetre, or Green Vitriol, had been used in making Oil of Vitriol, Aquafortis, or Nitrous Acid. Drawback on Brimstone and Saltpetre used in making Oil of Vitriol and Aquafortis.

LXXI. And be it further enacted, That no Salt of the Produce or Manufacture of *Great Britain* or *Ireland* shall be exported from *Ireland* (except to *Newfoundland* in manner hereinafter mentioned) in any Ship or Vessel of less Burthen than One hundred Tons; and that all such Salt shall be exported in Bulk only, and not in Bags or Sacks; and that on the Exportation from *Ireland* of any such Salt, the Person exporting the same shall enter into a Bond to His Majesty, His Heirs and Successors, with sufficient Sureties, in the Sum of Fifteen Shillings for every Bushel of Salt, reckoning Fifty-six Pounds to every Bushel, that shall be shipped or put on board such Ship or Vessel, with Condition that the same or any Part thereof shall not be landed in *Great Britain* or the *Isle of Man*, but that the same shall really and truly be exported to other Parts beyond the Seas; and that a Certificate of such Salt having been landed at or in a foreign Port, shall be returned within the Space of Nine Calendar Months from the Date of the said Bond, under the Seal of Office of the Chief Magistrate in some Port or Place beyond the Seas, or under the Hand and Seal of the *British* Consul residing at such Salt shall be exported only in Vessels of One hundred Tons; (except to Newfoundland) and Bond given that it shall not be landed in *Great Britain*, &c.

Port or Place, or under the Hands and Seals of two *Britiſh* Merchants then being at ſuch Port or Place, that ſuch Salt was there landed; and on Returns and Delivery of ſuch Certificate, ſuch Bond is hereby declared void, and ſhall be cancelled.

Regulating Bond and Cocket for Salt carried Coaſtwiſe.

LXXII. And be it further enacted, That no Ship, Veſſel, or Boat, laden or partly laden with Salt to be carried Coaſtwiſe from one part of *Ireland* to another part thereof, ſhall be ſuffered to depart from the Port or Place where ſuch Ship, Veſſel, or Boat ſhall take in her Lading, until the Maſter, Purſer, or other Perſon having Charge of the ſaid Ship, Veſſel, or Boat, ſhall take and receive from the Chief Officer of the ſaid Port or his Deputy, a Cocket under the Hand of ſuch Officer, expreſſing the Quantity of ſuch Salt which ſhall be ſo ſhipped to be carried Coaſtwiſe, and ſhall alſo enter in a Bond to His Majeſty, His Heirs and Succeſſors, with ſufficient Sureties in the Sum of Fifteen Shillings for every ſuch Buſhel of Salt, reckoning Fifty-ſix Pounds to the Buſhel, with Condition that all the ſaid Salt ſhall be delivered and diſcharged in the Port or Place to which the ſaid Ship, Veſſel, or Boat ſhall be deſtined, or in ſome other Port or Place in *Ireland*, and not elſewhere, the Dangers of the Seas excepted; and that ſuch Maſter, Purſer, or other Perſon having Charge of ſuch Ship, Veſſel, or Boat, ſhall return a Certificate of the Landing thereof within Three Calendar Months next enſuing the Date of the ſaid Cocket, under the Hands and Seals of the Collector and Comptroller of His Majeſty's Cuſtoms, his or their Deputy or Deputies, in the Port or Place where ſuch Salt ſhall be landed or diſcharged; and from and after the Return of ſuch Certificate, ſuch Bonds ſhall become void and ſhall be cancelled: Provided always, that if any Salt ſo ſhipped for Exportation or to be carried Coaſtwiſe, or any Part thereof, ſhall periſh or be loſt at Sea, or ſhall be taken by Enemies or Pirates at Sea, or ſhall be ſtranded, and periſh or be loſt thereby, and the ſame ſhall be duly proved to the Satisfaction of the ſaid Commiſſioners of Cuſtoms and Port Duties, the Bonds entered into in reſpect of ſuch Salt ſhall thereupon become void and ſhall be cancelled: Provided alſo, that it ſhall be lawful to ſhip in any Ship or Veſſel as much Salt as may be neceſſary for the Proviſion of the Crew of any ſuch Ship or Veſſel for their Voyage, without entering into ſuch Bond, upon taking a Cocket in manner aforeſaid of the Quantity of ſuch Salt, and the Purpoſes for which it is put on board: and alſo that it ſhall and may be lawful to ſhip as much Salt as may be neceſſary for curing of Fiſh, or exporting to *Newfoundland* in manner hereinafter mentioned.

All Salt brought on the Coaſt ſhall pay Duty, or be warehouſed within 48 Hours; Penalty, Forfeiture of the Salt.

LXXIII. And be it further enacted, That all Salt brought on the Coaſt of *Ireland*, or within Three Leagues thereof, ſhall be ſubject to the ſame Duty that ſuch Salt would be ſubject to if the ſame was actually landed in *Ireland*; and in caſe any Ship, Veſſel, or Boat, with Salt on board, ſhall be on any Part of the Coaſt of *Ireland*, or within Three Leagues thereof, for the Space of Forty-eight Hours, and the Perſon having the Command of ſuch Ship, Veſſel, or Boat, ſhall not invoice the ſaid Salt and pay the Duty for the ſame, or ſhall not within the ſaid Space of Forty-eight Hours duly enter the ſame for the Purpoſe of being warehouſed, according to the Proviſions hereinafter contained, then and in every ſuch Caſe all ſuch Salt ſhall be forfeited; and it ſhall and may be lawful for any Officer of the Cuſtoms to ſeize all ſuch Salt as ſhall be found on board ſuch Ship, Veſſel, or Boat, and to detain ſuch Ship, Veſſel, or Boat in which ſuch Salt ſhall be ſo found, until the ſaid Salt ſhall be unladen.

LXXIV. And,

LXXIV. And, in order to encourage the Fiſheries of *Ireland*, be it enacted, That there ſhall be paid and allowed to every Perſon who ſhall proceed to fiſh on the Coaſts of *Ireland*, and ſhall cure Fiſh caught on the ſaid Coaſts, ſuch Sum as ſhall be equal to the Duty on the Quantity of Salt uſed in the curing ſuch Fiſh; and the Commiſſioners of Cuſtoms and Port Duties ſhall with all convenient Speed form a Schedule or Table of the ſeveral Sums which ſhall appear to them proper to be allowed in reſpect of the Quantities of the ſeveral Species of Fiſh which ſhall be mentioned in ſuch Schedule or Table, as a Compenſation for the Duties on the Quantities of Salt uſed in curing the ſame reſpectively; and that ſo ſoon as ſuch Schedule or Table ſhall be formed, and ſigned by Four or more of the ſaid Commiſſioners, and ſhall be approved of by the Commiſſioners for executing the Office of Lord High Treaſurer in *Ireland*, the ſeveral and reſpective Sums which ſhall be ſet forth and mentioned in ſuch Schedule or Table, ſhall be reſpectively paid to the reſpective Perſons who ſhall have caught, cured, and landed any ſuch Fiſh reſpectively in *Ireland*, which Payment ſhall be made by the Collector of the Port in which ſuch Fiſh ſhall be landed: Provided always, that Proof to the Satisfaction of the ſaid Commiſſioners of Cuſtoms and Port Duties ſhall be made of the Quantity of Fiſh caught, cured, and landed, and that the ſame was caught on the Coaſts of *Ireland*, and cured with Salt made in or imported into *Ireland*: Provided alſo, that no ſuch Sum ſhall be paid or allowed unleſs due Entry be made of all ſuch Salt laden on board any Ship, Veſſel, or Boat in any Port of *Ireland*, for the Purpoſe of curing Fiſh therewith, nor unleſs Bond be given to His Majeſty, His Heirs and Succeſſors, (which Bond the Collector and Comptroller of the Port is hereby empowered to take) by the Maſter of the Ship, Veſſel, or Boat on board which ſuch Salt ſhall be ſo laden, with two ſufficient Sureties in the Sum of Fifteen Shillings for every Buſhel of ſuch Salt, conditioned that ſuch Salt ſhall be uſed in curing Fiſh, and that due Proof ſhall be made thereof to the Satisfaction of the ſaid Commiſſioners of Cuſtoms and Port Duties, or that the ſame ſhall be relanded at ſome Port in *Ireland*, and that a Certificate of the landing thereof at ſuch Port within Six Months after the Date of ſuch Bond, and within One Month after the relanding of the ſame, ſhall be produced to the Collector of the Port where ſuch Salt was ſo laden.

Allowances for Salt uſed in curing Fiſh.

LXXV. And be it further enacted, That any foreign Salt, or any Salt of the Produce or Manufacture of *Great Britain*, which ſhall be duly and fairly imported into *Ireland* in any Quantity not leſs than Fifty Buſhels, upon due Entry thereof, may forthwith, and before Payment of all or any Part of the Duty payable on the Importation thereof, be landed at ſuch Ports or Places in *Ireland* as the ſaid Commiſſioners of Cuſtoms and Port Duties may from Time to Time direct and allow, in the Preſence of the proper Officer of the Cuſtoms at ſuch Port, from on board the Ship or Veſſel in which the ſame ſhall be imported, any Thing herein-before contained to the contrary notwithſtanding; and that ſuch Salt, ſo landed for the Purpoſe of warehouſing, ſhall be weighed, and carried and put into His Majeſty's Warehouſe, or into ſuch other Import Warehouſe, Storehouſe, or Cellar, as ſhall be for that Purpoſe provided, and ſhall be approved by the ſaid Commiſſioners of Cuſtoms and Port Duties or by the Collector or Surveyor of the Port, at the Expence and Riſk of the reſpective Proprietors or Importers of ſuch Salt, and under ſuch Rules and Regulations

Salt may be landed and warehouſed on Bond to pay Duty within 12 Months.

gulations as the ſaid Commiſſioners of Cuſtoms and Port Duties ſhall from Time to Time direct and appoint; and that the Proprietor or Proprietors, or Importer or Importers of ſuch Salt, ſhall give good and ſufficient Bond or Security, to be alſo approved of by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the Collector or Comptroller of the Port, in Double the Amount of the Duty payable by Law on the Importation of any ſuch Salt, conditioned for the Payment of all ſuch Duty as ſhall be payable on all ſuch Salt at the Time of taking the ſame out of Warehouſe, before ſuch Salt ſhall be taken out of Warehouſe, in caſe the ſame ſhall be ſo taken out within Twelve Calendar Months; or in caſe that ſuch Salt ſhall not be ſo taken out of Warehouſe within ſuch Twelve Calendar Months, then for the Payment of ſuch Duty at the Expiration of ſuch Twelve Calendar Months, which Duties ſhall be charged according to the Quantity of ſuch Salt, as the ſame ſhall be aſcertained by the proper Officer at the Time when ſuch Salt ſhall be landed and warehouſed as aforeſaid.

Notice of warehouſing Salt or taking the ſame out of Warehouſe.

LXXVI. And be it further enacted, That no ſuch Salt ſhall be put into or delivered out of any ſuch Warehouſe, Storehouſe, or Cellar, in any leſs Quantity at One Time than Fifty Buſhels, and when and ſo often as the Importer or Importers, Proprietor or Proprietors of ſuch Salt ſhall be deſirous or have Occaſion to put any ſuch Salt into, or to take or deliver the ſame out of any ſuch Warehouſe, Storehouſe, or Cellar, he, ſhe, or they ſhall give Twenty-four Hours previous Notice thereof, in writing to the Storekeeper or other proper Officer, ſpecifying in ſuch Notice the Day and Hour of the Day, when he, ſhe, or they intends or intend to lodge or put any ſuch Salt into, or to take or deliver the ſame out of any ſuch Warehouſe, Storehouſe, or Cellar, and the Quantity of Salt intended to be put into, or delivered out of the ſame; and ſuch Storekeeper or other Officer is hereby authoriſed and required to attend in purſuance of every ſuch Notice, for the Purpoſe of receiving or delivering and taking Account of the Quantity of ſuch Salt accordingly: Provided always, that no Salt ſhall be received into or delivered out of any ſuch Warehouſe, except between the Hours of Ten in the Forenoon and Four in the Afternoon.

Salt may be taken out on Payment of Duty.

LXXVII. And be it further enacted, That if any Perſon ſo warehouſeing ſuch Salt, ſhall deſire to take the ſame out of Warehouſe for Home Conſumption before the Expiration of Twelve Calendar Months after the ſame ſhall have been ſo warehouſed, it ſhall and may be lawful for ſuch Perſon ſo to do, on paying to the Collector of the Cuſtoms at the Port the full Amount of the Duty then payable on the Importation of any ſuch Salt, according to the Quantity of ſuch Salt ſo warehouſed, as the ſame ſhall have been aſcertained at the Time of its being warehouſed, and upon the Production of the Collector's Receipt for ſuch Duty to the Storekeeper, it ſhall be lawful for him to diſcharge the ſaid Salt, and to deliver the ſame to the Owner thereof, or to his Order, under ſuch Reſtrictions and Regulations as the ſaid Commiſſioners of Cuſtoms and Port Duties may from Time to Time order, direct, and appoint.

Salt may be taken out of Warehouſe and exported

LXXVIII. And be it further enacted, That it ſhall and may be lawful to or for any Perſon or Perſons within Twelve Calendar Months after the Importation and landing of ſuch Salt, to take, free of Duty for the Purpoſe

of immediately exporting the ſame in any Ship or Veſſel of not leſs Burthen than Forty Tons to *Newfoundland* for curing Fiſh to be there caught, any Quantity of ſuch Salt not leſs than Fifty Buſhels at any One Time from and out of any ſuch Storehouſe, Warehouſe, or Cellar, at the Ports of *Waterford*, *Roſs*, *Cork*, *Limerick*, and *Youghall*, upon the Perſon or Perſons ſo taking out ſuch Salt, firſt giving ſuch and the like Bond and Security as hereinbefore is required and directed reſpecting Salt exported, and the giving ſuch Bond or Security, together with the Exportation of ſuch Salt for *Newfoundland*, ſhall vacate the former Bond or Security entered into on the warehouſing of ſuch Salt, ſo far as the ſame relates to the Quantity of ſuch Salt, ſo taken out of ſuch Warehouſe, Storehouſe, or Cellar, and exported for *Newfoundland*, as aforeſaid: Provided always, that ſuch former Bond ſhall be and remain in Force and Effect as to all the Salt ſpecified therein, or to which the ſame ſhall relate, except the particular Quantity or Quantities thereof ſo taken out and exported for *Newfoundland* as aforeſaid: Provided alſo, that ſuch Bond ſo given on the Exportation of ſuch Salt ſhall be vacated, upon the like Certificate as is hereinbefore required with reſpect to all other Salt exported.

Duty-free to Newfoundland.

LXXIX. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons importing Salt in any Veſſel arriving in the Harbours of *Waterford*, *Roſs*, *Cork*, *Limerick*, or *Youghall*, after Invoice and Entry of the ſame, and within Twenty-one Days after the Arrival of ſuch Salt at ſuch Port, and with the Conſent of the ſaid Commiſſioners of the Cuſtoms and Port Duties, and under ſuch Regulations and Reſtrictions as the ſaid Commiſſioners ſhall direct and appoint, to tranſhip ſuch Salt, or any Part thereof, in the Preſence of the Officer or Officers to be appointed for that Purpoſe, without landing or warehouſing the ſame, and without Payment of any Duty on the Importation thereof, and to lade the ſame in the Preſence of any ſuch Officer or Officers on board any Ship or Veſſel clearing out from the ſaid Ports for the *Newfoundland* Fiſhery: Provided always, that the Perſons ſo tranſhipping ſuch Salt ſhall, before commencing the Tranſhipment thereof, give Bond for the due Exportation thereof to *Newfoundland*, under the like Regulations as herein-before is directed with reſpect to Salt which ſhall have been warehouſed and taken out of Warehouſe for Exportation to *Newfoundland*.

Salt may be tranſhipped at certain Ports without being warehouſed.

LXXX. And be it further enacted, That in caſe any Entry ſhall be made of any Raw Silk under the Name or Deſcription of Raw Silk of the Growth or Produce of his Majeſty's Colonies or Plantations, or Raw Silk of the Growth or Produce of the *United States of America*, ſuch Silk ſo entered not being of ſuch Growth or Produce, or being mixed with any Raw Silk not of ſuch Growth or Produce, all ſuch Silk ſo entered, and the Packages containing the ſame, ſhall be forfeited, and the Perſon making Entry thereof ſhall forfeit the Sum of Fifty Pounds: Provided always, that if any Doubt ſhall ariſe whether ſuch Raw Silk, or any Part thereof, be of ſuch Growth or Produce, the Proof ſhall lie on the Owner or Claimer thereof, and not on the Informer or Proſecutor.

Raw Silk, not being of Britiſh Plantations, and entered as ſuch, ſhall be forfeited, and Penalty 50*l.*

LXXXI. And be it further enacted, That if any Rum or Spirits of the Growth, Produce, or Manufacture of the *Britiſh* Colonies or Plantations in *America* ſhall be imported or brought into *Ireland* either from the ſaid

Plantation Spirits ſhall be imported

to

only in Ships of Seventy Tons or upwards, and other foreign Spirits in Ships of One hundred Tons or upwards.

Colonies or Plantations, or from *Great Britain*, in any Ship or Veſſel under the Burthen of Seventy Tons, or if any foreign Brandy, ſtrong Waters, or other Spirits ſhall be imported or brought from any Port or Place whatſoever in foreign Parts into *Ireland*, in any Ship or Veſſel under the Burthen of One hundred Tons, except only a Quantity for the Uſe of the Seamen then belonging to and on board ſuch Ships and Veſſels reſpectively, and not exceeding Two Gallons for each of ſuch Seamen, every ſuch Ship or Veſſel, with all her Guns, Tackle, Furniture, Ammunition, and Apparel, and alſo all ſuch Rum, Brandy, ſtrong Waters, or other Spirits, ſhall in each and every ſuch Caſe be forfeited, and may be ſeized.

No Spirits mixed with Sugar ſhall be imported.

LXXXII. And be it further enacted, That if any Spirits, except the Spirits called *Shrub*, ſhall be imported into *Ireland* with which Sugar, Sugar Candy, Syrup, or other ſaccharine or glutinous Subſtance ſhall be mixed, ſuch Spirits ſo mixed, together with the Caſks or Veſſels in which the ſame ſhall be contained, ſhall be forfeited and may be ſeized.

No Allowance on Importation of Spirits for Heat or Wet-dip.

LXXXIII. And be it further enacted, That no Allowance or Abatement ſhall be made of any Brandy, Rum, Geneva, or other foreign Spirits imported into *Ireland*, on account of any Increaſe or ſuppoſed Increaſe of Strength or Quantity by reaſon of the Heat of the Weather, or on account of the Space occupied by the meaſuring Rule, or of what is commonly called the Wet-dip.

No Drawback on foreign Spirits exported in Caſks leſs than 100 Gallons, or Veſſels leſs than 100 Tons; or Iriſh in Caſks leſs than 100 Gallons, or Veſſels leſs than 70 Tons.

LXXXIV. And be it further enacted, That no Drawback ſhall be allowed upon the Exportation of any Brandy or other foreign Spirits which ſhall be exported from *Ireland* in Caſks or Veſſels containing leſs than One hundred Gallons each, or which ſhall be ſhipped on board any Ship or Veſſel of leſs Burthen than One hundred Tons; and that no Drawback ſhall be allowed upon the Exportation of any Spirits diſtilled in *Ireland*, which ſhall be exported in Caſks or Veſſels containing leſs than One hundred Gallons each, or which ſhall be ſhipped on board any Ship or Veſſel of leſs Burthen than Seventy Tons; nor upon the Exportation of any Spirit whatever, which ſhall be ſhipped to be conſumed on Shipboard, or for any other Purpoſe than as Merchandize.

Regulation for ſhipping Iriſh Spirits, for Exportation (not having been warehouſed) to foreign Parts.

LXXXV. And be it further enacted, That Spirits diſtilled in *Ireland*, and not warehouſed for Exportation, ſhall not be exported from any Port in *Ireland*, except from a Port at which ſuch Spirits might by Law be warehouſed for Exportation; and that before ſuch Spirits ſhall be ſhipped for Exportation to any Place except *Great Britain*, Twenty-four Hours Notice thereof ſhall be given by the Perſon intending to export the ſame, to the Surveyor of the Cuſtoms at the Port from which ſuch Spirits are intended to be exported; and the proper Officers of the Cuſtoms ſhall attend the ſhipping of ſuch Spirits, and ſhall take an Account of the Quantity and Quality thereof; and before any Permit ſhall be granted by the proper Officer of the Cuſtoms for the ſhipping any Spirits for Exportation as aforeſaid, the Perſon applying for ſuch ſhipping Permit, if he or ſhe be the Diſtiller of ſuch Spirits, ſhall make and ſign an Affidavit before ſuch Officer, that the full Duty payable by Law has been paid for all the Spirits ſo intended to be ſhipped; and every Diſtiller making ſuch Oath, ſhall produce the Gauger's Permit for removing the ſaid Spirits from

from the Diſtillery of ſuch Diſtiller, which Permit ſuch Officer of the Cuſtoms ſhall keep; and if ſuch Spirits ſhall be exported by any other Perſon than the Diſtiller thereof, then and in ſuch Caſe ſuch Perſon ſhall produce to ſuch Officer of the Cuſtoms the Permit of the proper Officer for the Removal of ſuch Spirits to the Port or Place at which the ſame ſhall be intended to be ſhipped, together with the Certificate upon the Credit of which ſuch Permit was granted; and ſuch Perſon ſhall alſo make and ſign an Affidavit of the following Import; to wit, That the Spirits ſo intended to be ſhipped were received by him or her by virtue of ſome legal Permit or Permits, on which the Certificate ſo produced was granted to ſuch Perſon, and that the full Duty payable by Law has been paid for all the Spirits ſo intended to be ſhipped, to the beſt of his Knowledge and Belief; and ſuch Officer of the Cuſtoms ſhall, in either of the ſaid Caſes, grant a Permit annexed to or at the Foot of every ſuch Affidavit, for ſhipping the Quantity of ſuch Spirits required; and before any Drawback ſhall be paid for any ſuch Spirits ſo ſhipped for Exportation, the Quantity and Quality, or Degree of Strength thereof, and the Contents of each Caſk, ſhall be certified upon the Debenture Paper by the Surveyor and other Officer who ſhipped and gauged the ſame; and the Perſon exporting the ſame ſhall make and ſign an Affidavit before the Collector, Comptroller, or Chief Officer of the Port from whence the ſame ſhall be exported, of the Quantity of Spirts ſo ſhipped, and the Ship and Maſter's Name, and to what Place bound; and that all ſuch Spirits ſo ſhipped for Exportation ſhall be ſubject and liable to all ſuch other Rules and Regulations as are in this Act contained, for or in reſpect of any Goods, Wares, or Merchandize, ſhipped for Exportation to foreign Parts.

Shrub ſhall pay Duty as ſingle Spirits.

LXXXVI. And be it further enacted, That all Shrub or other mixed Spirits imported into *Ireland*, ſhall be deemed and taken to be ſingle Spirits, or Spirits perfectly made, and ſhall pay the higheſt Duty which ſingle Spirits of the Growth, Produce, or Manufacture of the Place from which ſuch Shrub ſhall be imported are liable to, unleſs the ſame ſhall appear by the Hydrometer to be of a Strength greater than ſingle Spirits.

Colonial Certificate ſhall be produced by Ships with Sugars, or ſuch Sugars ſhall be charged as foreign.

LXXXVII. And be it further enacted, That upon the Arrival of any Ship or Veſſel from any of the *Britiſh* Colonies or Plantations in *America* or the *Weſt Indies*, with Sugars on board, at the Port of her Diſcharge in *Ireland*, the Maſter or other Perſon having the Charge of the Ship or Veſſel ſhall, at the Time he makes his Report of the Cargo, deliver to the Collector, Comptroller, or other Chief Officer of Cuſtoms, ſuch Certificate as is required to be given by the Maſter of ſuch Ship lading in and to ſail from any of the ſaid Colonies to *Great Britain*, and make Oath that the Goods ſo imported are the ſame that are mentioned in the ſaid Certificate, or in default thereof ſhall forfeit One hundred Pounds; and all Sugars imported without ſuch Certificate ſhall be deemed to be foreign Sugars, and not of the Growth, Product, or Manufacture of the *Britiſh* Colonies, and ſhall pay Duty accordingly.

Clayed Sugars deemed Muſcovado: On Proof

LXXXVIII. Provided always, and be it enacted, That all clayed Sugar ſhall be deemed Muſcovado Sugar within the Meaning of this or any other Act or Acts in Force in *Ireland*: And if any Sugar ſhall be imported into

that no Fraud is intended, Sugars may be entered as of the Plantations, though not included in such Certificate.

Ireland, as being of the Growth, Product, or Manufacture of any of the *British* Colonies or Plantations in *America* or the *West Indies*, without being included in such Certificate, and that it shall appear to the Satisfaction of the Commissioners of Customs and Port Duties, that such Sugars are really the Product, Growth, or Manufacture of any such Colonies or Plantations, and that no Fraud was intended, it shall be lawful for the said Commissioners to permit such Sugars to be entered, upon Payment of the like Duties as the same would be liable to if they were attended with and included in such Certificate.

What shall be considered as refined Sugar, and entitled to Bounty.

LXXXIX. And be it further enacted, That no Drawback or Bounty shall be allowed upon any Sugar which shall be refined in *Ireland*, and be exported from thence, unless the same shall be exported in the Loaf complete and whole, being net; that is to say, of one uniform Whiteness throughout, and shall have gone through the Operation of Two or more Clays since it was last in the Pan, and shall have been properly and thoroughly dried in the Stove, according to the present Practice of refining, or upon such refined Sugar called *Bastards*, or ground, powdered, or refined Sugar, or refined Loaf Sugar broken in pieces, unless the same shall have been twice clayed and properly dried in the Stove, or upon any Candy, unless properly refined and manufactured, and freed from Dirt or Scum.

Loaves of Sugar deemed complete without the Tips.

XC. And be it further enacted, That if any refined Sugars, commonly called *Lumps*, being in Loaves, shall have gone through the Operation of Three Clays at least since they were last in the Pan, and shall be net, and shall have been thoroughly dried in the Stove in the Manner hereinbefore directed, though such Loaves be exported without the small Ends or Tips, they shall be deemed complete and whole within the true Intent and Meaning of this Act, and the Exporter or Exporters of the same shall receive the Drawback or Bounty accordingly.

Sugar or Candy not duly refined, &c. may be seized, and shall be forfeited.

XCI. And be it further enacted, That if any Officer of the Customs shall upon View or Examination, either before or after the shipping, find that any Sugar or Candy which shall be entered for Exportation in order to obtain the Bounties or Drawbacks thereon, shall be less in Quantity than expressed in the Exporter's Entry, or entered under a wrong Denomination, or if such Sugars shall not be respectively refined in the Manner before directed, or if such Candy be not properly refined and manufactured, and freed from Dirt or Scum, all such Sugars or Candy shall be forfeited, and shall and may be seized by such Officer.

Evidence on Oath of Refiner and Exporter of refined Sugars that Duties on Raw Sugars were duly paid.

XCII. And be it further enacted, That before any Drawback or Bounty shall be paid for any of the Sugars or Candy herein-before mentioned, being of the Manufacture of *Ireland*, or any Debentures made out for the same, the Refiner or Refiners not being the Exporter or Exporters of such Sugars or Candy, shall make an Oath before the Collector or Comptroller of the Port from whence such Sugars or Candy shall be exported, or where such Sugars or Candy were refined, that he, she, or they sold such Sugars or Candy, expressing the Quantity and Time when sold, to the Person or Persons intending to export the same, and that such Sugars have respectively gone through the Operations herein-before expressed, and have been properly and thoroughly dried in the Stove, or that such Candy has been

been properly refined and manufactured, according to the true Intent and Meaning of this Act; and that he, ſhe, or they verily believes or believe ſuch Sugars or Candy were produced from Brown or Muſcovado Sugars, of the Growth or Product of His Majeſty's Plantations in *America* or the *Weſt Indies*, and imported from thence or from *Great Britain*, and that the ſeveral Duties payable thereon were duly paid; and the Exporter or Exporters of ſuch Sugars or Candy ſhall then make Oath before ſuch Collector or Comptroller that ſuch Sugars or Candy, for which ſuch Bounty or Drawback is then claimed, are the identical Sugars or Candy, or Part thereof, which were ſold to him or them as aforeſaid by ſuch Refiner or Refiners; and before the Money due upon ſuch Debenture or Debentures ſhall be paid, ſuch Exporter or Exporters ſhall make Oath, in the Manner herein directed, that ſuch Sugars or Candy have been duly exported, and the proper Officer of the Cuſtoms at the Port reſpectively from which ſuch Sugars or Candy ſhall be exported, ſhall certify that the ſame have been fairly ſhipped, and all other Requiſites duly performed; and whenever the Refiner or Refiners of ſuch Sugars or Candy ſhall be the Exporter or Exporters thereof, ſuch Exporter or Exporters ſhall then make Oath or Affirmation in Manner aforeſaid, as well of the due Exportation of the ſame, as of the ſeveral Particulars herein-before directed to be ſworn by ſuch Exporter or Exporters, excepting what relates to the Sale of the ſaid Sugars or Candy, according to the true Intent and Meaning of this Act.

XCIII. And be it further enacted, That ſo much of an Act made in the Forty-third Year of His preſent Majeſty's Reign, 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*, as enacts, That the Certificate of the due landing in *Ireland* of any Quantity of Tea exported from *England* ſhall be produced to and left with the proper Collector of the Cuſtoms and Officer of Exciſe reſpectively, within Two Months after the Date of the Bond or Security, given or entered into in reſpect of the Exportation of ſuch Tea, and that it ſhall be a Condition of ſuch Bond that ſuch Certificate ſhall be actually produced to and left with ſuch Collector of the Cuſtoms and Officer of Exciſe reſpectively within ſuch Two Months after the Date as aforeſaid, ſhall be and the ſame is hereby repealed.

43 G. III. c. 129. § 2. as to Certificate of landing Tea in Ireland repealed. [See 41 G. III. c. 75. § 24.]

XCIV. And be it further enacted, That if any Perſon in *Ireland* ſhall dye, fabricate, or manufacture any Sloe Leaves, Liquorice Leaves, or the Leaves of Tea that have been uſed, or the Leaves of any other Tree, Shrub, or Plant in Imitation of Tea, or ſhall mix, colour, ſtain, or dye ſuch Leaves or Tea with Terra Japonica, Sugar, Melaſſes, Clay, Logwood, or with any other Ingredients or Materials whatſoever, or ſhall ſell, vend, utter, or offer or expoſe to Sale, or ſhall have in his, her, or their Cuſtody or Poſſeſſion any ſuch dyed, fabricated, or manufactured Leaves in Imitation of Tea, or any ſuch coloured, ſtained, or dyed Leaves, or Tea mixed with any of the Ingredients before-mentioned, or with any other Ingredient whatſoever, ſuch Perſon or Perſons ſhall reſpectively for every Pound of ſuch Leaves ſo dyed, fabricated, or manufactured in Imitation of Tea, and for every Pound of ſuch mixed, coloured, ſtained, or dyed Leaves and Tea, forfeit and pay the Sum of Ten Pounds, and all ſuch Leaves and Tea ſhall be forfeited and may be ſeized.

Penalty on dying Sloe Leaves, &c. and mixing them with Tea, 10*l.* per lb. and Forfeiture.

Tobacco may be imported only at certain Ports enumerated.

XCV. And be it further enacted, That it shall not be lawful to import any Tobacco at any Port or Place in *Ireland*, save and except the Ports of *Dublin*, *Drogheda*, *Dundalk*, *Newry*, *Belfast*, *Galway*, *Limerick*, *Londonderry*, *Cork*, *Youghall*, *Waterford*, *Wexford*, *Kinsale*, and *Strangford*; and if any Ship or Vessel shall be found within the Limits of any other Port, Harbour, Haven, or Creek within *Ireland*, having Tobacco on board in any Packages whatsoever, or shall be discovered so to have been, save only and except in case of unavoidable Necessity and Distress (of which Necessity and Distress the Master, Purser, or other Person having or taking the Charge or Command of such Ship or Vessel, shall immediately, after the Arrival of such Ship or Vessel in such Port, Harbour, Haven, or Creek, give Notice in Writing, and make Proof before the Collector or other Chief Officer of the Customs resident at such Port or Place where such Ship or Vessel shall arrive), such Ship or Vessel, with all her Guns, Tackle, Furniture, Ammunition, and Apparel, and also the Tobacco on board, shall be forfeited.

Spirits, Teas, Wines, and Coffee, may be imported only at Tobacco Ports.

XCVI. And be it further enacted, That it shall not be lawful to import any Brandy, Rum, or other Spirits, or any Teas, Wines, or Coffee, without Licence from the Commissioners of the Customs and Port Duties, or some Officer appointed by them for the Purpose of granting such Licence, at or into any Place or Port in *Ireland*, save only such Places or Ports where Tobacco may by Law be imported, and the Ports of the Shire Towns of Counties, and the Ports of *New Ross*, *Coleraine*, *Westport*, and *Larne*; and if any Ship or Vessel shall be found within the Limits of any other Port, Haven, or Creek within *Ireland*, having Brandy, Rum, or other Spirits, or any Teas, Wines, or Coffee on board, in any Packages whatsoever, without a Coast Cocket for such Goods, or without a Licence as aforesaid having been previously obtained, or shall be discovered so to have been, save only and except in case of unavoidable Necessity and Distress (of which Necessity and Distress the Master, Purser, or Person having or taking the Charge or Command of such Ship or Vessel shall immediately after the Arrival of such Ship or Vessel in such Port, Haven, or Creek, give Notice in writing, and make Proof before the Collector, or other Chief Officer of Customs at the Port where such Ship or Vessel shall arrive) such Ship or Vessel with all her Guns, Tackle, Furniture, Ammunition, and Apparel, and also all Brandy, Rum, or other Spirits, Teas, Wines, or Coffee on board, shall be forfeited: Provided nevertheless, that it shall and may be lawful to have so much Tea, Brandy, Rum, or other Spirits for the Use of the Seamen then belonging to and on board such Ship or Vessel, as shall not exceed in Quantity Two Gallons of Spirits, and One Pound of Tea for every Seaman.

Tobacco of the Growth of Russia or Turkey may be imported into Tobacco Ports in Ireland, and warehoused and exported as Tobacco of the United States of America.

XCVII. And be it further enacted, That it shall be lawful to import directly from the Territories or Dominions belonging to 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 of the Ports in *Ireland*, into which Tobacco may by Law be imported, and to enter, land, and 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 Product of any 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 of the Growth or Product of the *United States of America* may be exported from *Ireland*, or

entered for Home Trade or Conſumption in *Ireland* reſpectively at the Time; and the Exporter of ſuch Tobacco, being of the Growth or Product of any of the aforeſaid Territories or Dominions, ſhall, upon the ſaid Tobacco being manufactured in *Ireland*, and exported according to Law, 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 Product of the *United States of America*, legally Exported from *Ireland*.

Allowance for Draft, &c. of Tobacco.

XCVIII. And be it further enacted, That an Allowance at the Scale ſhall be made of Eight Pounds for Draft of every Package that ſhall contain Four hundred and fifty Pounds Weight of Tobacco or more, and Two Pounds for every ſuch Package for Nailage, which Allowance on Tobacco ſhall not be deducted on Exportation.

Portugal Wine may be imported in Hogſheads only.

XCIX. And be it further enacted, That no Wine of the Growth or Produce of *Portugal* ſhall be imported into *Ireland*, or into any Port, Harbour, Haven, or Creek thereof, in any Bottle, Jar, Caſk, or other Veſſel which ſhall not contain Sixty-three Gallons at leaſt, upon pain that all ſuch Wine, and the Bottle, Jar, Caſk, or Veſſel in which ſuch Wine ſhall be contained, ſhall be forfeited, and may be ſeized.

Unmerchantable Wine may be ſpilled.

C. And be it further enacted, That in caſe any Merchant or other Perſon ſhall find his Wine, or any Part thereof, in his Judgment ſo damaged, corrupt, or unmerchantable, as not to be worth the Duties, in ſuch Caſe ſuch Merchant ſhall have liberty, immediately after the landing the ſaid Wines in *Ireland*, to ſtave and ſpill the ſame in the Preſence of ſuch Officer or Officers as ſhall be appointed for that Purpoſe by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the Collector or other Chief Officer of the Port where the ſaid Wines ſhall be imported; and that the Merchant ſo ſtaving and ſpilling ſuch Wines ſhall be repaid the whole Duty paid by him for the ſame, without any Delay, Charge, Fee, or Deduction, on any Pretence whatſoever.

All Wines ſhall be entered as filled. Priſage.

CI. And be it further enacted, That all Wines imported into *Ireland* ſhall be entered and charged with Duty as filled Wines and not otherwiſe, without any Allowance thereon for Leakage or otherwiſe: Provided always, that nothing herein contained ſhall extend to alter the Priſage or Butlerage of Wine upon the Importation of the ſame.

Regulations for diſcharging and paying Duty on Wood imported.

CII. And, for ſecuring the Duty on Wood imported into *Ireland*, be it enacted, That every Importer or Proprietor of Wood ſo imported, and ſubject to Duty by the Load of Fifty cubic Feet, or by the Ton, ſhall give Twenty-four Hours Notice to the Surveyor or Landwaiter appointed to attend the Diſcharge of the Ship or Veſſel in which ſuch Wood ſhall be imported, of the Time and Place when and where the Admeaſurement of the ſame is intended to take place, and ſuch Admeaſurement ſhall not take place at any other Time than between the Hours of Ten in the Morning and Three in the Afternoon, unleſs with Conſent of the Officers attending; and ſuch Importer or Proprietor ſhall cauſe all ſuch Wood to be ſo placed, as to enable the Officer or Officers of the Cuſtoms, and his and their Aſſiſtants, with Eaſe and Convenience, to take the Dimenſions of every Piece of Wood,

Wood ſo imported; and no ſuch Wood ſhall be carried or conveyed away by ſuch Importer or Proprietor, nor ſhall be diſcharged before it ſhall be ſo meaſured, and the Dimenſions thereof taken by the Officer, and the Duty thereon paid according to Law; and if any Importer or Proprietor of ſuch Wood ſhall neglect or refuſe to give ſuch Notice, or to afford ſuch Aſſiſtance to the Officer or Officers as is herein required, or ſhall carry or convey away any ſuch Wood before the ſame ſhall be ſo meaſured by the Officer, and the Duty be paid as aforeſaid, then and in every ſuch Caſe ſuch Importer or Proprietor ſhall forfeit and pay the Sum of Two hundred Pounds.

Exportation of Lamb Skins and Lamb Wool.

CIII. And be it further enacted, That all Lamb Skins and Wool of Lamb Skins may be ſeparately exported; and no Lamb Skins whether ſlink or ſlaughtered, from which the Wool ſhall not have been taken, ſhall be exported from *Ireland* to any Place whatſoever except *Great Britain*, under the Penalty of the Forfeiture thereof.

Duties on Wine landed on Bill of View ſhall be ſecured by Bond.

CIV. And be it further enacted, That in all Caſes where any Wine ſhall be landed or entered on Bill of View, the Importer, Proprietor, or Conſignee thereof ſhall not remove ſuch Wine until an Account thereof ſhall be taken, and the Quantity and Quality thereof aſcertained by the proper Officer, and thereupon ſuch Wine ſhall be laid up or ſtored in his Majeſty's Warehouſes at the Riſk and Expence of ſuch Importer, Proprietor, or Conſignee, and in caſe ſuch Wine ſhall not be removed and taken away by the Importer, Proprietor, or Conſignee thereof, and all Duties thereon duly paid and ſatisfied within Fourteen Days after ſuch Account ſhall have been ſo taken, and the Quantity and Quality aſcertained, and the ſame ſhall have been ſtored as aforeſaid, the Importer, Proprietor, or Conſignee of ſuch Wine, ſhall within the ſaid Fourteen Days enter into a Bond to His Majeſty, His Heirs and Succeſſors, with Two Sureties in Double the Amount of ſuch Duties conditioned for Payment of ſuch Duties within Two Years after the Date of ſuch Bond, which Bond the Collector and Comptroller of the Port where ſuch Wine ſhall be ſo landed is hereby empowered to take: And in caſe the ſaid Bond for ſecuring the ſaid Duties ſhall not be given in Manner aforeſaid within the ſaid Fourteen Days, or in caſe all the Duties payable on ſuch Wine ſhall not be paid before the Expiration of the ſaid Two Years, then, and in either of ſuch Caſes, it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the Collector or other Chief Officer of the Port, to cauſe all ſuch Wine to be publickly ſold by Auction or Inch of Candle as ſoon as conveniently they can, after the ſaid Fourteen Days or Two Years reſpectively, and after ſuch Sale the Produce thereof ſhall be firſt applied towards the Payment of Duties and of the Storeage and all other Charges thereon, and the Overplus, if any, ſhall be rendered and paid to the Proprietor, or the Perſon lawfully authorized to receive the ſame; Provided always, that one Month's Notice of ſuch Sale ſhall be given in ſuch Manner as is required with reſpect to the Sale of other Goods, Wares, and Merchandize landed on Bill of View.

Drawback on Wine may be paid, if exported within Five Years.

CV. Provided always, and be it enacted, That any Wine imported into *Ireland* may be exported from thence at any Time within Five Years from the Importation thereof, and the Drawbacks and Allowances on the Exportation of ſuch Wine ſhall and may be paid and allowed at any Time during

during such Five Years; any Thing in any Act or Acts in Force in *Ireland* to the contrary notwithstanding. [See 45 G. III. c. 18. § 25.

CVI. And be it further enacted, That it shall and may be lawful for any Person who shall have deposited any Wine or Sugar in any of His Majesty's Warehouses in *Ireland*, by virtue of this Act, or any Act or Acts in Force at the Time of the passing of this Act, to export such Wines and Sugar without Payment of any Duties thereon; any Thing in any Act or Acts in Force in *Ireland* to the contrary notwithstanding. Certain Goods warehoused under existing Acts may be exported free of Duty.

CVII. And be it further enacted, That no Allowance or Sum of Money by Bills, usually called *Portage Bills*, shall be paid to any Master of any Ship or Vessel; any Law, Usage, or Custom to the contrary notwithstanding. No Allowance by Portage Bills.

CVIII. And be it further enacted, That the several Officers of Customs shall give constant and due Attendance in their respective Offices, Stations, and Businesses, and at the Custom House Quays and Stores, from the Hour of Ten of the Clock in the Forenoon to the Hour of Three of the Clock in the Afternoon of every Day in the Year, *Sundays* and Holidays excepted, for the Dispatch of Business, instead of attending at the several Hours during which they were formerly required to attend. Hours of Attendance by Officers at Custom House Quay.

CIX. And be it further enacted, That where any Broker shall make and sign an Entry of any Goods, Wares, or Merchandize, in the Name or for the Use of any other Person or Persons, every such Broker shall be liable to and pay any Surcharge or Surcharges with which such Goods, Wares, or Merchandize shall by Law be chargeable, as well as the actual Importer and Proprietor of such Goods, Wares, or Merchandize. Brokers shall be liable to Surcharges as Proprietors.

CX. And be it further enacted, That it shall and may be lawful for the Surveyor or Surveyors of the Customs at any Port in *Ireland*, and they are hereby required to take and remove all Goods, Wares, and Merchandize imported, which shall be suffered to continue on the Custom House Quay, for any Space of Time more than Two working Days after the same shall have been taken an Account of by the proper Officer, and to lodge the same in His Majesty's Stores at such Port, until the Duties thereon shall be paid or secured to be paid, and also until all Expences of such Removal and Storing shall be paid and satisfied by the Owner or Proprietor of such Goods, or the Person to whom the same were consigned, together with the further Sum of Five Pounds; and in case such Owner, Proprietor, or Consignee, shall refuse or neglect to pay such Expences, and also such Sum of Five Pounds, within the Space of One Month next after the same shall be so removed into His Majesty's Stores, it shall be lawful for such Surveyor or Surveyors to sell the same by publick Auction, and to apply the Money arising therefrom to the Payment of such Duties and Expences, and the said Sum of Five Pounds, and the Costs and Charges attending such Sale, rendering back any Overplus thereof to such Owner or Owners of such Goods or Merchandize. Surveyors may remove Goods from Quays after Two working Days.

CXI. And be it further enacted, That no Goods, Wares, or Merchandize shall be sold by Auction on any Custom House Quay, unless the No private Sales by Auction on

Cuſtom Houſe Quays without Permiſſion of Surveyor.

the ſame ſhall be ſold by Order of the Commiſſioners of Cuſtoms and Port Duties; and if any Perſon or Perſons ſhall ſell or attempt to ſell any Goods, Wares, or Merchandize by Auction on any ſuch Quay, contrary to this Act, ſuch Perſon or Perſons ſhall for every Offence forfeit the Sum of Ten Pounds: Provided always, that it ſhall be lawful for any Perſon or Perſons to ſell or diſpoſe by Auction any damaged Goods, Wares, or Merchandize which ſhall be landed on ſuch Quays, with the Permiſſion of the Surveyor or Surveyors of the Cuſtoms at the Port for the Time being.

Regulating Porters on Quays of Dublin and Cork.

CXII. And, to prevent idle and diſorderly Perſons from frequenting the Cuſtom Houſe Quays of the Ports of *Dublin* and *Cork*, under Pretence of plying and acting as Porters on the ſame, by which the Property of Individuals has in many Inſtances been purloined, be it enacted, That it ſhall not be lawful for any Perſon to ply or act as Porter on the Cuſtom Houſe Quays of the Ports of *Dublin* or *Cork*, or in the Stores of the ſaid Cuſtom Houſes, or either of them, until ſuch Perſon ſhall be firſt approved of by the Surveyors of the ſaid Quays or Stores reſpectively, and receive from them, in Teſtimony of ſuch Approbation, a Badge ſignifying the ſame, which Badge ſhall be delivered to every ſuch Perſon without Fee or Reward; and if any Perſon ſhall ply or act as Porter on the ſaid Quays, or either of them, or in the ſaid Stores, until badged and approved of as aforeſaid, ſuch Perſon being thereof convicted before any Magiſtrate of the Cities of *Dublin* or *Cork* reſpectively, ſhall forfeit the Sum of Five Pounds, and in default of Payment of the ſaid Sum, ſhall be impriſoned for One Month without Bail or Mainprize.

Regulating of Carmen on Dublin Quay.

CXIII. And be it further enacted, That if any Perſon ſhall take any Goods, Wares, or Merchandize from off the Cuſtom Houſe Quay of *Dublin*, without firſt obtaining from the proper Officer a Gate-Note, permitting ſuch Goods, Wares, and Merchandize to be taken away, ſuch Perſon ſhall forfeit the Sum of Five Pounds, together with the Cart, Car, or other Draft, and the Horſe or Horſes, or other Beaſts of Burthen drawing or carrying the ſame, which Cart, Car, or other Draft, and ſuch Horſe or Horſes, or other Beaſt of Burthen, may be ſeized for ſuch Offence by any Officer of the Cuſtoms, and in default of Payment of ſuch Penalty, every ſuch Perſon ſo offending ſhall be impriſoned for One Month without Bail or Mainprize.

Appointing Places of Diſcharge for Ships at Dublin Quay.

CXIV. And be it further enacted, That the Commiſſioners of Cuſtoms, and Port Duties, or any Three of them, or ſuch Perſon as they or any Three of them ſhall empower for that Purpoſe, ſhall appoint ſuch Place as he or they ſhall think proper for every Ship or Veſſel arriving at the Cuſtom Houſe Quay in the Port of *Dublin*, to diſcharge the Cargo of ſuch Ship or Veſſel; and that it ſhall not be lawful for the Maſter or other Perſon having the Charge or Command of ſuch Ship or Veſſel to diſcharge the Cargo or any Part thereof at any other Place than the Place ſo to be appointed; and the Maſter or other Perſon having the Charge of ſuch Ship or Veſſel offending herein, ſhall forfeit the Sum of Ten Pounds for every ſuch Offence.

Penalty on having Fires

CXV. And whereas Fires frequently happen among 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, are often endangered by such Fires; for Remedy thereof 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 Candlelight); and it shall be lawful for any Person appointed by the Commissioners of Customs and Port Duties to go on board any such Ship, and to remove or extinguish any Fire which shall be kept on board any Ship contrary to this Act; and in case any such Master, Mate, or other Person shall keep or permit any such Fire to be kept, or shall obstruct or prevent any Person so authorized from removing or extinguishing the same, such Master, Mate, or other Person shall forfeit the Sum of Twenty Pounds for every such Offence.

on board Ships in Docks.

CXVI. 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 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 in and by an Act of Parliament, made in *Ireland* in the said Fourteenth and Fifteenth Years of His 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;* or in and by any Act made or to be made in this present Session of Parliament to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in *Ireland*; or in and by any other Act or Acts in Force in *Ireland* relating to the said Revenues, Matters, and Things, or either of them, 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 is provided in and by the said Act of Excise, or by any other Act or Acts in force in *Ireland* relating to the said Revenues, Matters, and Things, or either of them.

All Penalties payable in British Currency, and recoverable as under Customs or Excise Acts; 14, 15 C. 2. c. 8, &c.

46 G. 3. c. 106.

CXVII. And be it further enacted, That this Act shall commence and take Effect on and from the Twenty-ninth Day of *September* One thousand eight hundred and six.

Commencement.

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