ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. LXII.

An Act for the making perpetual ſeveral Acts for the better Collection and Security of the Revenues of Cuſtoms and Exciſe in *Ireland*, and for preventing Frauds therein; and to make further Proviſion for the Security of the ſaid Revenues, and for the Execution of the ſeveral Acts relating thereto.

[18th *June* 1808.]

WHEREAS the ſeveral Acts herein-after mentioned, relating to the better Collection and Security of the Revenues of Cuſtoms and Exciſe in *Ireland*, have been found uſeful and beneficial, and have been by various Acts of Parliament from Time to Time continued, and are in Force until the Twenty-ninth Day of *September* One thouſand eight hundred and eight; and it is expedient that the ſame ſhould be made perpetual, in Manner herein-after mentioned; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the ſeveral Acts herein-after recited, or ſo much and ſuch Parts of them as are herein after mentioned, and all and every the Powers and Authorities, Proviſions, Regulations, Penalties, Forfeitures, Clauſes, Matters, and Things in the ſaid ſeveral Acts or any of them contained (except ſuch Clauſes and Proviſions of any of the ſaid recited Acts as have been amended or repealed by any Clauſe or Clauſes, Proviſion or Proviſions in any other or others of the ſaid recited Acts, or any other Act or Acts in Force in *Ireland*), ſhall be, and the ſame are hereby made perpetual, and ſhall be and remain in force throughout *Ireland*; that is to ſay, an Act made in the Parliament of *Ireland* in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for regulating and extending the Tobacco Trade, and for ſecuring the Duties payable on the Import and Manufacture of Tobacco*, together with an Act made in the Parliament of *Ireland* in the Fortieth Year of the Reign of His preſent Majeſty, for amending the ſaid Act of the Thirty-ſeventh

Acts herein-after recited made perpetual, *viz.*

37 G. 3. (I.) c. 42. for regulating the Tobacco Trade;

40 G. 3. (I.) c. 77.

37 G. 3. (I.) c. 52. for regulating the Import, &c. of Coffee;
38 G. 3. (I.) c. 24. so far as relates to the Duties on Glass Bottles;
38 G. 3. (I.) c. 52.
39 G. 3. (I.) c. 58.
47 G. 3. st. 2. c. 19 for regulating Rectifiers;
40 G. 3. (I.) c. 9. for the Collection of the Duties on Hides and Skins, &c. as amended by 43 G. 3. c. 97. § 24.
40 G. 3. (I.) c. 20. for regulating the Payment of Bounties;
and also
40 G. 3. (I.) c. 63. so far as relates to the Duties on Playing Cards, &c.

seventh Year; and also so much of an Act made in the Parliament of *Ireland* in the Thirty-seventh Year of the Reign of His present Majesty, intituled, *An Act for regulating the Import, Export, and Sale of Coffee, and securing the Duties payable thereon*, as relates to the Import and Export of Coffee, and securing the Duties thereon; and also so much of an Act made in the Parliament of *Ireland* in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act to secure the Collection of the Duties on Auctions, and on Glass Bottles made in this Kingdom, and on Paper printed, painted, or stained in this Kingdom, to serve for Hangings or other Uses, and to prevent Frauds therein*, as relates to the Duties on Glass Bottles; and also an Act made in the Parliament of *Ireland* in the Thirty-eighth Year of His present Majesty's Reign, intituled, *An Act to regulate the Trade of Rectifying Spirits, and to prevent Frauds in His Majesty's Revenue by Rectifiers of Spirits*, together with an Act made in the Parliament of *Ireland* in the Thirty-ninth Year of His present Majesty's Reign, for amending the said recited Act of the Thirty-eighth Year, and an Act made in the last Session of Parliament for amending the said Acts of the Thirty-eighth and Thirty-ninth Years of His Majesty's Reign; and also an Act made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, intituled, *An Act for the better Collection of all Duties on Hides and Skins tanned and dressed in Oil, and on Vellum and Parchment made in* Ireland; *and for preventing Frauds on His Majesty's Revenue therein*, together with so much of an Act made in the Forty-third Year of His present Majesty's Reign, for amending several Acts for the better Collection and Security of the Revenue of Customs and Excise in *Ireland*, as relates to the discontinuing the working or using of Pits or Vats by Tanners; and also an Act made in the Parliament of *Ireland* in the Fortieth Year of the Reign of His present Majesty, intituled, *An Act for regulating the Payment of Bounties on the Exportation of certain Manufactures of this Kingdom*; and also so much of an Act made in the Parliament of *Ireland* in the Fortieth Year of the Reign of His present Majesty, intituled, *An Act for the better Regulation of and securing the Duties payable on Licences to Persons engaged in the several Trades therein mentioned, and to Hawkers and Pedlars, and the Duties on playing Cards, and for securing the Expences of distraining for the King's Rents, and for other Purposes*, as relates to the Duties on Playing Cards, and to Licences for making Cards, together with so much of the said recited Act as does not relate to the other Licences in the said Act mentioned; and all the said recited Acts shall be observed and complied with in the raising, collecting, levying, paying, and managing the several Duties of Customs, Excise, and Taxes payable in *Ireland*, under or by virtue of any Act or Acts in Force and Effect at the Time of the passing of this Act, as fully and effectually, to all Intents and Purposes, as if the said recited Acts had been respectively expressly extended to all the said Duties, and as if all the said Duties had been mentioned, contained, or referred to in and by the said recited Acts, or any of them.

46 G. 3. c. 87.
46 G. 3. c. 106.

II. And whereas Two Acts were made in the Forty-sixth Year of His present Majesty's Reign, the one intituled, *An Act more effectually to regulate the Collection of the Duties on Goods, Wares, and Merchandize imported or exported into or from* Ireland, *and the Payment of Bounties, Drawbacks, and Allowances thereon*, and the other intituled, *An Act 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: And whereas

whereas it is expedient that further Provisions should be made for the several Purposes in the said Acts mentioned; be it therefore enacted, That every Court of Commissioners or Sub-Commissioners who shall sit to hear, try, or determine any Complaint or Information for any Offence against any Act or Acts 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, shall begin the Trial thereof on the Day of which Notice shall be first given for proceeding thereon, which Day shall be within Thirty Days after the Complaint or Information shall have been made, and such Court shall forthwith proceed upon such Trial, and shall not adjourn until a Witness shall have been examined, without the Consent of both Parties, or upon good and sufficient Cause, to be assigned upon Oath by One of the Parties, or his or their Agent or Solicitor, or unless upon some good and sufficient Cause to be assigned upon Oath by One or more of the Commissioners or Sub-Commissioners sitting upon such Trial, if any Adjournment shall be desired and applied for by him or them; and every such Adjournment and Consent and Cause upon Oath shall be entered in the Proceedings of the Court, and be made Part of the Transmiss.

Proceedings on Trials by Commissioners and Sub-commissioners shall be without Delay.

III. And be it further enacted, That it shall not be lawful for the Commissioners or Sub-commissioners to adjourn any Trial as aforesaid, except from Day to Day, *Sundays*, *Good Friday*, *Christmas Day*, and the King's Birth-day only excepted, unless by such Consent, or such Cause upon Oath so entered, any Law, Custom, or Usage to the contrary notwithstanding.

No Adjournment except from Day to Day, &c.

IV. And be it further enacted, That in case the Trial of any Complaint or Information shall not be proceeded upon within the Time herein-before provided, or be adjourned without such Consent or good and sufficient Cause upon Oath, the Complaint or Information shall be discharged, and no new Complaint or Information shall be received or entertained for the same Offence.

If Trial not duly proceeded in Complaint shall be discharged.

V. And be it further enacted, That every and any Person who by Law is, or by any Act or Acts in force in *Ireland* is declared or enabled to be a competent Witness before the Commissioners of Customs and Port Duties, or the Commissioners of Inland Excise and Taxes in *Ireland* respectively, or before their Sub-commissioners respectively, or before any Court or Judge of Assize, or other Person or Persons, upon any Enquiry, Proceedings, or Trial touching or concerning any Matters or Things relating to the Revenues under the Management of the said Commissioners respectively, or touching or concerning any Offence committed under any Act or Acts for collecting or securing the said Revenues or any of them, or touching or concerning the Matters contained in any Information for any such Offence, shall be, and any and every such Person is hereby declared to be a competent Witness before any Justice of Peace or Magistrate in *Ireland*, upon any Information, Inquiry, Proceedings, or Trial touching and concerning all or any such Matters and Things respectively within the Jurisdiction of such Justice of Peace or Magistrate; and the Evidence of such Person shall be received accordingly by such Justice of Peace or Magistrate, on such Information, Inquiry, Proceedings, and Trial respectively.

Persons being competent Witnesses before Commissioners of Customs and Excise shall be likewise competent before Magistrates.

VI. And whereas it is by the said recited Act of the Forty-sixth Year, for regulating the Collection of the Duties on Goods, Wares, and Merchandize imported into, or exported from *Ireland*, enacted, that it shall not be lawful to import any Tobacco at any Port or Place in *Ireland*, save and except

46 G. 3. c. 87. § 95.

Tobacco may be imported and warehoused at the Port of Sligo.

except the Ports in the said recited Act mentioned, be it enacted, That from and after the passing of this Act it shall and may be lawful to import Tobacco into *Ireland* at the Port of *Sligo*; and that the Importer thereof at the said Port shall be entitled to have the same lodged in a Warehouse, and to take any Benefit in respect of warehousing and bonding the same, under and by Virtue of any Act or Acts in force in *Ireland*, in like Manner as may be done with respect to Tobacco imported at any of the Ports mentioned in the said recited Act of the Forty-sixth Year, and as if the said Port of *Sligo* had been mentioned and specified in the said recited Act.

Lord Lieutenant may allow Spirits, &c. to be imported at additional Ports.

VII. And be it further enacted, That from and after the passing of this Act it shall and may be lawful for the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, by and with the Advice and Consent of His Majesty's Privy Council of *Ireland*, to permit the Importation into *Ireland* of Tobacco, Spirits, Teas, Wines, or Coffee, at such Ports or Places as the said Lord Lieutenant, or other Chief Governor or Governors, and Privy Council of *Ireland*, shall think fit, under and subject to such Regulations and Restrictions in other Respects as Tobacco, Spirits, Teas, Wines, or Coffee may by Law be imported into *Ireland*; provided it shall be made to appear, that such Port is, with respect to the Trade and Commerce carried on therein, and from the Nature of its Situation, a Port at which it would be just and reasonable to permit such Importation.

If Overseers of Public-houses appointed under 47 G. 3. s. 2. c. 12. § 18. certify to Justice of Peace that Persons were entertained at unlawful Hours Justice shall levy a Penalty of 40 s. or 5 l.

VIII. And, for the more effectually carrying into Execution the several Acts for regulating Licences for the Sale of Spirituous Liquors by Retail, and for discouraging the immoderate Use of Spirituous Liquors in *Ireland*, be it enacted, That in case any Person who, under and by virtue of an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled, *An Act to make further Regulations with respect to Licences for the Sale of Spirituous and other Liquors by Retail in* Ireland, shall have been or shall be appointed an Overseer of Persons licensed for the Sale of Spirituous and other Liquors, within any Parish in *Ireland*, shall certify under his Hand and Seal, to any Justice of the Peace for the County, County of a Town, or City, in which such Parish shall be situate, that Persons were entertained in the House of any Person so licensed between the Hours of Twelve at Night and Seven in the Morning, on any Day of the Week except *Sunday*, or at any Time whatever on a *Sunday*, such Justice shall thereupon summon the Party accused, and unless the Party summoned shall make it appear to the Satisfaction of such Justice of the Peace, that the Persons found in such House were Inmates of the House where they were so found, such Certificate shall be conclusive Evidence to subject the Persons licensed for the Sale of Spirituous Liquors to a Penalty of Forty Shillings, *British* Currency, for the First Offence, and for the Second Offence to the Sum of Five Pounds, *British* Currency; and in Default of Payment of such Penalty, such Justice of the Peace may issue his Warrant for the Distress and Sale of the Goods of the Person on whom such Penalty shall be imposed.

Acts may be altered or repealed this Session.

IX. And be it further enacted, That this Act, and the several Acts hereby continued, and every or any of them, may be altered, amended, or repealed by any Act or Acts to be made in this present Session of Parliament.

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