ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

C A P. LXXXII.

An Act to make perpetual and to amend several Acts for the better regulating the issuing and granting of Permits and Certificates, for the Conveyance and Protection of certain Exciseable Goods in *Ireland*.

[23d *June* 1808.]

WHEREAS the Acts and Provisions herein-after mentioned will expire on the Twenty-ninth Day of *September* One thousand eight hundred and eight; and the same having been found useful and beneficial, it is expedient that they should be made perpetual; 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 an Act, made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, intituled, *An Act for better regulating the issuing and granting of Permits and Certificates for the Conveyance and Protection of certain Exciseable Goods therein mentioned; and to prevent Frauds by Dealers in or Retailers of such Goods;* and also so much of an Act, made in the Forty-third Year of His present Majesty's Reign, intituled, *An Act to amend several Acts of Parliament for the better Collection and Security of His Majesty's Revenue of Customs and Excise in* Ireland, *and for preventing Frauds therein, and to make further Regulations relating thereto,* as amends the said recited Act of the Fortieth Year aforesaid; and also so much of an Act, made in the Forty-fourth Year of His present Majesty's Reign, intituled, *An Act for making Regulations for the better Collection and Security of His Majesty's Revenue of Customs and Excise in* Ireland, *and for preventing Frauds therein,* as prohibits the giving of a Certificate for any Foreign Wine by any Importing Merchant in any Port in *Ireland*; and also an Act, made in the Forty-fifth Year of His present Majesty's Reign, for continuing the said recited Act of the Parliament of *Ireland* of the Fortieth Year aforesaid, and for amending the same, so far as the same respects Permits for Spirits or Spirituous Liquors, shall be and the same are hereby made perpetual.

40 G. 3. (I.) c. 68.

43 G. 3. c. 97. § 4—8.

44 G. 3. c. 103. § 16, 17.

45 G. 3. c. 39.

No Permits shall be granted in consequence of Requeſt Notes duly ſtamped, &c.

II. And whereas certain Stamp Duties have been impoſed in the preſent Seſſion of Parliament, on Requeſt-Notes or Requiſitions for Permits and Certificates relative to any Exciſeable or other Goods, in lieu of former Stamp Duties on Permits and Certificates; be it therefore enacted, That from and after the Time when a Stamp Duty ſhall be payable on ſuch Requeſt-Notes or Requiſitions, no Permit, nor any Certificate of or grounded on any Permit, ſhall be granted by any Officer employed by or acting under the Commiſſioners of Cuſtoms, or the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, nor by any other Perſon or Perſons empowered to grant any ſuch Permit or Certificate, until a Requeſt-Note or Requiſition in Writing ſhall have been delivered by or on Behalf of the Party requiring ſuch Permit or Certificate reſpectively, and that every ſuch Requeſt-Note or Requiſition ſhall be duly ſtamped according to Law; and that ſuch Requeſt-Note or Requiſition ſhall be attached, by the Officer granting ſuch Permit or Certificate, to the Duplicate of ſuch Permit or Certificate retained in the Cuſtody of ſuch Officer.

Requeſt-Notes not ſtamped and Permits thereon void.

III. And be it further enacted, That all ſuch Requeſt-Notes and Requiſitions, not duly ſtamped, ſhall be actually void; and any Permit or Certificate, granted in purſuance of any ſuch Requiſition or Requeſt-Note, not duly ſtamped, or which ſhall be granted without a Requeſt-Note or Requiſition being delivered in Manner required by this Act, ſhall be actually void, and ſhall not protect any Goods, Wares, or Merchandize mentioned in ſuch Permit or Certificate.

Penalty on granting or obtaining or uſing falſe Permits, Felony Seven Years Tranſportation, &c.

IV. And be it further enacted, That if any Perſon whatever ſhall fraudulently, or without being duly authorized thereto, iſſue or give out, or cauſe to be iſſued or given out, or be aiding or aſſiſting in iſſuing or giving out any Blank Permit, or any Permit not duly authorized by a preceding Requeſt-Note; or ſhall fill up any Blank Permit, not duly authorized by a preceding Requeſt-Note; or if any Perſon ſhall fill up or iſſue any Permit not correſponding to or anſwering with the Duplicate thereof in the Poſſeſſion of the Officer; or if any Perſon ſhall obtain or make uſe of any Permit ſo unduly or fraudulently iſſued; ſuch Perſon, ſo offending in any of the Caſes aforeſaid, ſhall be adjudged a Felon, and ſhall be tranſported for the Term of his or her Life, or for the Term of Seven Years, or be ſentenced to receive ſuch other leſs Puniſhment, as the Court who ſhall try ſuch Perſon ſhall direct.

No Hops ſhall be conveyed without Permit.

V. And be it further enacted, That from and after the Expiration of Ten Days after the paſſing of this Act, no Quantity of Hops, exceeding in Weight Fifty-ſix Pounds, ſhall be carried or conveyed from any one Place to another in *Ireland*, without a Permit or Let-paſs for the ſame; and that all Hops, exceeding in Weight Fifty-ſix Pounds, which ſhall be carrying or conveying, or carried or conveyed from any Part or Place in *Ireland*, to any other Part thereof, whether from any Part of a City or Town to another Part thereof, or from one Town or Place to another Town or Place, may be ſeized by any Officer or Officers of Cuſtoms or Exciſe, and ſhall be forfeited, unleſs the Carrier or Perſon conveying ſuch Hops, or the Perſon in whoſe Poſſeſſion the ſame ſhall be, ſhall, on Demand by any Officer of Cuſtoms or Exciſe, produce a Permit or Let-paſs in force under the Hand of ſome Officer of Cuſtoms or Exciſe, authorizing the Removal of ſuch Hops; and that all ſuch Permits ſhall be granted under ſuch Rules and Regulations as are preſcribed in and by the ſaid recited Act of the Fortieth Year aforeſaid, for regulating the iſſuing and granting of Permits and Certificates in the ſeveral Caſes in the ſaid Act mentioned.

VI. And

No Tobacco shall be removed out of Warehouse, except for Exportation or to Retail Dealer, &c. 37 G. 3. (I.) c. 42.

VI. And be it further enacted, That no Tobacco shall at any Time be removed out of the Custody of any Officer or Officers of the Customs, or from any Warehouse in which the same shall have been lodged and secured under and by virtue of an Act, made in the Parliament of *Ireland* in the Thirty-seventh Year of His present Majesty's Reign, intituled, *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable on the Import and Manufacture of Tobacco*, except for Exportation, or into the Stock of a Licensed Manufacturer of Tobacco; and that whenever such Tobacco shall be intended to be removed into the Stock of such Manufacturer, the Permit granted by the proper Officer of the Customs for so removing the same shall be lodged in the Excise Permit Office of the Port from whence such Tobacco is to be removed, by the Person to whom such Permit shall be granted, or his Clerk or Agent, and the Excise Permit Officer there shall thereupon grant to the Person to whom such Custom Permit was granted, in lieu of the said Custom Permit, an Excise Permit for removing such Tobacco into the Stock of the Manufacturer mentioned in such Custom Permit; and such Excise Permit Officer shall annex to the Duplicate of the Permit granted by him the Custom Permit upon which the same was granted.

On Removal of Exciseable Goods out of the Custody of the Customs, Permits shall be granted which shall be lodged at the Excise Office, &c.

VII. And be it further enacted, That whenever any Exciseable Goods, Wares, or Merchandize, or any Goods, Wares, or Merchandize whatever imported into *Ireland*, and for the Removal of which from any one Place to another a Permit is by Law required, shall be intended to be removed out of the Custody of any Officer or Officers of the Customs, or from any Warehouse in which the same shall have been lodged and secured, a Permit shall be granted by the Permit Officer of the Customs at the Port from which such Goods, Wares, or Merchandize are to be removed; and that upon the Arrival of such Goods, Wares, or Merchandize at the Place of Destination, the Person to whom the same shall be sent, or his Clerk or Agent, shall, within Twenty-four Hours (or in case a *Sunday, Christmas Day* or *Good Friday* shall intervene, within Forty-eight Hours) after the Arrival of such Goods, Wares, or Merchandize at the Place of their Destination, or after the Time limited in such Permit, lodge such Permit at the Excise Permit Office or with the Surveyor or Officer of Excise, and obtain a Certificate thereof, signed by such Officer, in such Manner as by the said recited Act of the Fortieth Year for regulating the issuing and granting of Permits and Certificates is required with respect to Permits obtained under the said recited Act; and if any such Goods, Wares, or Merchandize shall be removed from or out of the Custody of any Officer or Officers of the Customs, or from or out of any Warehouse without such Permit as is by this Act required, the same shall be forfeited and may be seized; and such Certificate shall be in force and shall be renewed in like Manner as is required with respect to Certificates under the said recited Act.

If Commissioners of Excise provide Moulds, Paper and Types for Permits, &c. they shall be printed with such Types on such Paper.

VIII. And be it further enacted, That if the Commissioners of Inland Excise and Taxes in *Ireland* shall, at any Time after the passing of this Act, provide Moulds or Frames for the making of Paper to be used for Permits for the Removal of Exciseable Commodities, or for Certificates of such Permits, or for Tickets to be affixed on any Cask or Package removed under Permit, or for Receipts for Taxes, with any Words or Figures visible in the Substance of such Paper, and shall also provide Plates engraved with certain Stamps, Marks, and Devices, or shall have Types cast in any peculiar Form for the printing, stamping and marking the said Paper, all Permits, Certificates and Tickets for the Purposes aforesaid, and all Receipts for Taxes, shall be printed by the said Plates or Types on Paper so made; which

Paper shall be made, &c. by Persons authorized by Commissioners.

which said Paper shall be made, and the said Plates engraven, and Types cast by such Person or Persons as shall be for that Purpose authorized and appointed by the said Commissioners, or any Three of them, under their Hands and Seals.

Penalty on unauthorized Persons making or having such Moulds;

IX. And be it further enacted, That if any Person or Persons, not authorized and appointed by the said Commissioners as aforesaid, and not for the Use of the said Commissioners, shall make, or cause or procure to be made or shall knowingly aid or assist in the making, or without being so authorized or appointed, shall knowingly have in his, her or their Custody or Possession, without lawful Excuse (the Proof whereof shall be on the Person accused) any Frame, Mould or Instrument for the making of Paper, with the Words, Marks or Devices peculiar to and appearing in the Substance of the Paper used by the said Commissioners of Inland Excise and Taxes for such Permits, Certificates, Tickets and Receipts; or if any

or making any such Paper;

Person (except as before excepted) shall make, or cause or procure to be made, or knowingly aid or assist in the making any Paper, in the Substance of which the Words, Marks or Devices peculiar to or appearing in the Substance of the Paper used by the said Commissioners for such Permits,

or having any such Paper in their Possession.

Certificates, Tickets or Receipts shall be visible; or if any Person (except as before excepted) shall knowingly have in his or her Custody or Possession, without lawful Excuse (the Proof whereof shall be on the Person accused) any Paper whatsoever, in the Substance of which the Words, Marks or Devices peculiar to and appearing in the Substance of Paper used by the said Commissioners for such Permits, Certificates, Tickets or Receipts for

or causing the Words used by Excise Office to appear in any Paper;

Taxes shall be visible; or if any Person (except as before excepted) shall by any Art, Mystery, or Contrivance, cause or procure, or knowingly aid or assist in causing or procuring the Words, Marks or Devices peculiar to and appearing in the Substance of the Paper used by the said Commissioners for such Permits, Certificates, Tickets or Receipts, to appear visible in the Substance of any Paper whatever; or if any Person (not authorized

or engraving or making any such Plate or Type.

or appointed as aforesaid) shall engrave, cast, cut or make, or cause to be engraven, cast, cut or made any Plate, Type or other Thing, in Imitation of or to resemble any Plate or Type made or used by the Direction of the said Commissioners for the Purpose of marking or printing of the Paper to be used for such Permits, Certificates, Tickets or Receipts; every Person,

Felony punishable by Seven Years Transportation, &c.

so offending in any of the Cases aforesaid, shall be adjudged a Felon, and shall be transported for the Term of his or her Life, or for the Term of Seven Years, as the Court who shall try such Person shall direct.

Powers of 40 G. 3. (I.) c. 68. extended to this Act.

X. And be it further enacted, That all the Powers, Provisions, Penalties and Forfeitures contained in the said recited Act of the Fortieth Year of His present Majesty, for regulating the issuing and granting of Permits and Certificates, shall be applied and put in force in the Execution of this Act, as fully and effectually as if the same were repeated and re-enacted in this Act, except so far as the same are expressly altered or repealed by this or any other Act or Acts.

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