ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. CXVI.

An Act to make further Provision for the 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*. [19th *June* 1809.]

WHEREAS it is expedient to make further Provision 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*: 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 every Court of Commissioners or Sub-Commissioners who, from and after the Expiration of One Calendar Month next after the Day of passing of this Act, shall sit to hear, try, or determine any Complaint or Information for any Offence against any Act or Acts relating to the Revenues, Matters, and Things aforesaid, or any of them, shall begin the Trial thereof on the Day of which Notice shall be first given for proceeding thereon; and whenever any such Complaint or Information shall be to be tried within the District of *Dublin* (as specified and described in an Act made in the Forty sixth Year of His present Majesty's Reign, 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*

Trials before Commissioners or Sub-Commissioners shall commence on the Day on which Notice shall be given, which shall be within Thirty Days after Information in Dublin, and within Fifty Days elsewhere. 46G.3.c.106.

Inland Exciſe and Taxes, in Ireland,) ſuch Day of Trial, of which Notice ſhall be firſt given as aforeſaid, ſhall be within Thirty Days next after the Complaint or Information ſhall have been made, except only where any Goods, Wares, or Merchandize ſhall have been conveyed into the ſaid Diſtrict of *Dublin* from the Diſtrict where the ſame were actually ſeized; and whenever any Goods ſhall have been ſo conveyed into the ſaid Diſtrict of *Dublin*, and alſo whenever any Complaint or Information ſhall be to be tried within any other Diſtrict than the ſaid Diſtrict of *Dublin*, then and in either of ſuch Caſes, ſuch Day of Trial of which Notice ſhall be firſt given as aforeſaid, ſhall be within Fifty Days next after ſuch Complaint or Information ſhall have been made; and in all Caſes ſuch Court of Commiſſioners or Sub-Commiſſioners ſhall forthwith proceed upon every ſuch Trial on ſuch Day of which Notice ſhall be firſt given as aforeſaid, and ſhall not adjourn until a Witneſs ſhall have been examined, unleſs by the Conſent of both Parties, or upon good and ſufficient Cauſe to be aſſigned in Manner directed by an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *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;* and it ſhall not be lawful for ſuch Commiſſioners or Sub-Commiſſioners to adjourn any Trial, except in ſuch Manner as is directed in and by the ſaid laſt recited Act or this Act.

Such Trials ſhall proceed as under 48 G. 3. c. 62. ſ. 2. 3.

II. Provided always, and be it enacted, That if on any Day of which ſuch Notice for Trial ſhall have been firſt given as aforeſaid, it ſhall happen that any Commiſſioner or Sub-Commiſſioner, whoſe Preſence is neceſſary to conſtitute a Court for ſuch Trial, ſhall be prevented from attending by Death, Illneſs, or other inevitable Accident, and the ſame ſhall be made appear upon Oath to the other Commiſſioners or Sub-Commiſſioners attending at ſuch Day, it ſhall and may be lawful for ſuch Commiſſioners or Sub-Commiſſioners, ſo attending, to adjourn ſuch Trial from Day to Day only, in like Manner as they are authorized to do in other Caſes, until ſome other Commiſſioner or Sub-Commiſſioner ſhall be appointed and ſhall attend in the Room of any Commiſſioner or Sub-Commiſſioner ſo dying, or until ſuch Commiſſioner or Sub-Commiſſioner, whoſe Abſence ſhall be occaſioned by Illneſs or other inevitable Accident, ſhall be able to attend and ſhall attend, ſo that ſuch Trial may be duly proceeded upon; and every ſuch Adjournment and Cauſe thereof, upon Oath, ſhall be entered in the Proceedings of the Court, and be made Part of the Tranſmiſs.

In caſe of Death or Illneſs of a Commiſſioner on the Day appointed for Trial, the Court may adjourn from Day to Day.

III. Provided always, and be it further enacted, That if any Officer ſhall ſit or act as a Sub-Commiſſioner appointed to hear, try, and determine any Complaint or Information for any Offence againſt any Act or Acts relating to the Revenues, Matters, and Things aforeſaid, in any Cauſe wherein he is intereſted, in the Recovery of the Penalties annexed to ſuch Offence, he the ſaid Officer being thereof convicted by due Courſe of Law, ſhall forfeit Treble the Amount of the ſaid Penalties, and be thenceforth rendered incapable of holding or exerciſing any Office Civil or Military under the Crown.

Penalty on Sub-Commiſſioners ſitting in Cauſes wherein they are intereſted.

IV. And be it further enacted, That no Act or Acts in force relating to any of the Revenues, Matters, and Things under the Management of

Informations for Offences againſt Exciſe

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the Commissioners of Customs and Port Duties, or under the Management of the Commissioners of Inland Excise and Taxes in *Ireland*, shall extend to charge any Person or Persons with any Penalty, Forfeiture, or Punishment upon any Trial to be had before any such Commissioners, or any of their Sub-Commissioners for the Time being, for or concerning any Offence to be committed after the Day of the passing of this Act contrary to the Tenor of any such Act or Acts, or of any of the Articles or Branches of the same, unless the Party or Parties so offending be informed against or complained of to such Commissioners, or their Sub-Commissioners or Collectors respectively, within Three Calendar Months next after the same Offence shall be done or committed as aforesaid, any Thing in an Act made in the Fourteenth and Fifteenth Years 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 any other Act or Acts of Parliament in force in *Ireland* relating to the said Revenues, Matters, and Things, or any of them, to the contrary thereof in anywise notwithstanding.

and Customs must be within Three Months after Offence.

V. And to prevent unnecessary Expences on Informations and Trials with respect to unlicensed Stills, and other Offences against any Act or Acts in force relating to any Matters or Things under the Management of the Commissioners of Inland Excise and Taxes, or of the Commissioners of Customs and Port Duties in *Ireland*; be it enacted, That it shall be lawful for the said Commissioners, and they are hereby respectively empowered and required, on or before the Twenty-ninth Day of *September* One thousand eight hundred and nine, to settle and ascertain what Charges shall be made by and be payable to any Solicitor or Attorney employed by or on Behalf of the said Commissioners respectively, or under their Orders, or by their Directions, in the making, drawing, or framing of any Information or Complaint, or in any Proceeding relative to such Information or Complaint, or to any Trial, Conviction, or Judgement in consequence thereof; and whenever such Rates of Charges shall be so settled and ascertained, and shall have received the Approbation of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, or any Three of them, the said Commissioners of Inland Excise and Taxes, or of Customs and Port Duties respectively, shall cause a Table of such Rates of Charges to be made out and to be signed by the Secretary to such Commissioners respectively, and to be transmitted to the Offices of the Collectors of Excise and Customs respectively in their several Districts; and such Collectors shall affix or hang up such Table of Rates in some conspicuous Part of their Office, and keep the same so affixed and hung up for public Inspection, so that all Persons may have convenient Access thereto; and it shall be lawful for such Commissioners of Customs and Excise respectively to alter such Table of Rates of Charges from Time to Time, with the Approbation of the said Commissioners of the Treasury in Manner aforesaid; and if at any Time after the said Twenty-ninth Day of *September* One thousand eight hundred and nine, any Solicitor, Attorney, or other Person concerned or employed on Behalf of the said Commissioners, or under their Orders, or by their Directions in the Matters aforesaid, or any of them, shall make any Charge, or take or receive any Payment or Reward whatsoever, other than such as shall from Time to Time be set forth in and authorized by such Table to be prepared by the said Commissioners respectively in Manner aforesaid, such Solicitor, Attorney, or other Person

Commissioners of Excise and Customs shall settle Table of Fees to Solicitors, &c. on Informations and Trials.

so offending shall forfeit the Sum of One hundred Pounds, to be recovered with Costs of Suit, together with the Amount of such Charge or Payment, in any of His Majesty's Courts of Record in *Dublin*, at the Suit of any Person who will sue for the same by Action of Debt, Bill, Plaint, or Information, in which no Essoign nor Wager of Law, nor more than One Imparlance shall be allowed.

46 G. 3. c. 58.

VI. And whereas by an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act for establishing certain Regulations in the Collection and Management of His Majesty's Revenues of Customs, Excise, and Taxes in* Ireland, it is among other Things enacted, That all Acts, Matters, and Things relating to the Duties of Customs and Excise or Taxes, which by any Act or Acts in force in *Ireland* are required to be done or performed by or under the Jurisdiction of the Commissioners mentioned in the said Act, made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, intituled, *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*, shall and may be in like Manner done and performed by or under the Jurisdiction of the Commissioners of Customs and Port Duties, or the Commissioners of Inland Excise and Taxes, as the Case may require; for the obviating of any Doubts as to the Construction of the said recited Act of the Forty-sixth Year aforesaid, or of any other Act or Acts in force in *Ireland* relating to the Matters and Things under the Management of the Commissioners of Customs and Port Duties; be it enacted, That whenever, by any Act or Acts in force in *Ireland*, it is or shall be required that any Claim, Entry, or other Proceeding shall be made, filed, or entered, or had in or at the Excise Office of any District relative to any Matter or Thing whatsoever, every such Claim, Entry, or other Proceeding which shall relate to Shipping or Navigation, or to any Matters or Things which by the said recited Act of the Forty-sixth Year aforesaid, or any other Act or Acts in force in *Ireland*, are placed under the Management or Jurisdiction of the Commissioners of Customs and Port Duties, shall be made, filed, entered, or had in the Office of the Collector of the Customs of the Port or District within which the Cause of such Claim, Entry, or other Proceeding shall have arisen, instead of the Excise Office of such District, and such Claim, Entry, or other Proceeding shall be good and effectual to all Intents and Purposes whatsoever contained in such Act or Acts.

Where Claims, Entries, or Proceedings are required to be made in the Excise Office of any District, if the Matter relates to Customs, such Claims, &c. shall be entered in the Office of the Collectors of the Customs.

VII. And be it further enacted, That, from and after the Expiration of One Calendar Month next after the Day of the passing of this Act, if any Officer of Customs or Excise, or any Officer appointed by or acting under the Commissioners of Customs and Port Duties, or the Commissioners of Inland Excise and Taxes in *Ireland*, or either of them, shall directly or indirectly by himself or by any other Person to his Use or Benefit, ask or shall take or receive directly or indirectly from or on the Behalf of any Person or Persons who by any Act or Acts in force in *Ireland*, shall be liable or subject to or chargeable with the Payment of any Duty under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, any Bribe, Fee, Gratuity, Recompence, or Reward, or any Matter or Thing whatsoever, or any Sum or Sums of Money whatsoever, or any Promise of the same, for the doing or performing, or for the not doing or performing any Act,

Penalty on Officer taking Bribes or Presents from any Persons subject to Duties of Excise or Customs.

Matter, or Thing which such Officer ought to do or perform in the Execution of the Duty of his Office, or for or in respect of or with Intent to influence any Conduct of such Officer in respect of the Payment or Non-payment of any such Duty, or of the Attendance or Non-attendance or Delay of Attendance of any such Officer, or of the Execution or Non-execution of his Duty as an Officer, other than and except such Sum or Sums of Money as such Officer may by Law be entitled to, or may be allowed by such Commissioners respectively to receive in lieu of his Share of any Fine, Penalty, or Forfeiture; every such Officer so offending shall be deemed and taken to be guilty of a Misdemeanor, and such Officer shall and may be indicted for such Offence, at the Assizes held in the County or County of a City or Town where such Offence shall be committed, or at the Court of Commission of Oyer and Terminer and General Gaol Delivery, held in and for the County of *Dublin* and County of the City of *Dublin*, for such Offence as shall be committed within the said County or City respectively; and in case any Indictment shall be found at such Assizes or Court against such Officer, he shall plead thereto forthwith without having Time to traverse the same; and it shall be lawful for the Court before whom such Officer shall be tried and convicted, to inflict such Punishment on such Officer by Fine not less than Three Times the Value of such Bribe, Fee, Gratuity, Recompence, or Reward, and by Imprisonment or otherwise, as may by the Laws and Statutes in force in *Ireland* be inflicted on Persons guilty of Misdemeanors; and such Officer so convicted shall thenceforth be incapable of holding any Office or Employment whatever, Civil or Military, under His Majesty, His Heirs or Successors, or under any Authority derived from His Majesty, His Heirs or Successors.

Misdemeanor.

VIII. And be it further enacted, That from and after the Expiration of One Calendar Month next after the passing of this Act, if any Person whatever shall directly or indirectly give or offer any Bribe, Fee, Gratuity, Recompence, or Reward, or any Sum or Sums of Money, Article, Matter, or Thing whatsoever, or any Promise of the same, to any Officer of Customs or Excise, or any Officer appointed by or acting under the Commissioners of Customs and Port Duties, or the Commissioners of Inland Excise and Taxes, or either of them, for the doing or performing or for the not doing or performing any Act, Matter, or Thing which such Officer ought to do or perform in the Execution of the Duty of his Office, or for or in respect of or with Intent to influence any Conduct of such Officer in respect of the Payment or Non-payment of any Duty under the Management of the said Commissioners respectively, or of the Attendance or Non-attendance or Delay of Attendance of any such Officer, or of the Execution or Non-execution of his Duty as an Officer, other than such Salary, Recompence, Reward, or Gratuity, as shall be allowed by the said Commissioners respectively, or to which such Officer may by Law be entitled to; every such Person so offending, shall be deemed and taken to be guilty of a Misdemeanor, and such Person shall and may be indicted for such Offence (whether such Offer shall be accepted, or Promise shall be performed, or not) at the Assizes held in the County or County of the City or Town where such Offence shall be committed, or at the Court of Commission of Oyer and Terminer and General Gaol Delivery, held in and for the County of *Dublin*, and County of the City of *Dublin*, for such Offence as shall be committed within the said County or City respectively; and in Case any Indictment shall be found at such Assizes or Court against such Person, he shall

Persons offering Bribes to Officers shall be guilty of Misdemeanors.

ſhall plead thereto forthwith, without having Time to traverſe the ſame; and it ſhall be lawful for the Court before whom ſuch Perſon ſhall be tried and convicted, to inflict ſuch Puniſhment by Fine, not leſs than Three Times the Value of ſuch Bribe, Fee, Gratuity, Recompence, or Reward, and by Impriſonment or otherwiſe, as may by the Laws and Statutes in force in *Ireland* be inflicted on Perſons guilty of Miſdemeanors.

Commiſſioners of Cuſtoms and Exciſe ſhall not mitigate any Forfeiture without Conſent of the Treaſury.

IX. And be it further enacted, That from and after the Expiration of Ten Days next after the Day of the paſſing of this Act, it ſhall not be lawful for the Commiſſioners of Cuſtoms and Port Duties, nor for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any of them, to abate, reduce, or mitigate any Fine, Penalty, or Forfeiture, nor to reſtore any Goods, Wares, or Merchandize, ſeized by any Officer of Cuſtoms or Exciſe, for any Offence againſt any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners reſpectively, after a Proſecution ſhall have been commenced by any Officer of Exciſe or Cuſtoms by his filing an Information for the ſame; nor to cancel nor deliver to be cancelled any Bond taken for His Majeſty's Uſe, the Condition whereof ſhall not have been fully performed and ſatisfied, without the Conſent and Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer in *Ireland*, or any Three of them, for that Purpoſe.

Perſons put in Charge of Collections ſhall be liable to account, &c. in the ſame Manner as Collectors.

X. And be it further enacted, That in all Caſes where the Commiſſioners of Inland Exciſe and Taxes, or the Commiſſioners of Cuſtoms and Port Duties ſhall have heretofore put or placed, or ſhall hereafter put or place any Perſon in Charge of any Collection relating to the Matters and Things under the Management of the ſaid Commiſſioners reſpectively; and in all Caſes where ſuch Commiſſioners reſpectively ſhall have appointed or directed, or ſhall appoint or direct any Perſon to execute the Office of any Collector of Exciſe, or Collector of Cuſtoms reſpectively, in conſequence of any Vacancy, Abſence, Suſpenſion, or Removal of a Collector, every ſuch Perſon ſo put in Charge, or ſo appointed or directed to execute any ſuch Office of Collector, ſhall be conſidered as a Collector for the Time being, ſo far as reſpects any Money by him received or paid; and that ſuch Perſon ſo put in Charge, and the Sureties of every ſuch Perſon reſpectively, ſhall be ſubject and liable, and ſhall and may be required and compellable, and compelled to account for all and every Sum and Sums of Money received or paid by ſuch Perſon, and to pay and ſatisfy all Sum and Sums of Money which ſhall have been or ſhall be received by ſuch Perſon, or with which ſuch Perſon is or may be chargeable by virtue of, or in conſequence of any Charge, Direction, or Appointment, in ſuch and the like Manner and Form, and to and before ſuch and the like Courts and Perſons, and under all ſuch and the like Penalties and Forfeitures, Regulations, Reſtrictions and Proviſions whatſoever, as fully and effectually to all Intents and Purpoſes, as any Collector duly holding and exerciſing the Place or Office in Charge of which ſuch Perſon ſhall be put and placed, or which he ſhall be directed or appointed to exerciſe as aforeſaid, is required and compellable, and compelled to account for, and to pay and ſatisfy all Sum and Sums of Money received by him, or with which he is chargeable, under or by virtue of any Act or Acts in force in *Ireland* for that Purpoſe.

Collectors shall send Weekly Abstracts of Receipts and Payments to the Commissioners of Customs and Excise, respectively stating the Balance in their Hands.

XI. And be it further enacted, That from and after the Expiration of One Calendar Month next after the Day of the passing of this Act, every Collector of Customs, and every Collector of Excise, and every Person put in Charge of any Collection of Customs or Excise, shall transmit weekly to the Commissioners of Customs and Port Duties, or to the Commissioners of Inland Excise and Taxes respectively, an Abstract or Account, signed by himself in the Presence of an Officer of Customs or Excise, and witnessed by such Officer, of his several Receipts and Payments for the Week ending on the Day preceding the Day of his transmitting such Abstract or Account, debiting himself therein with all Monies received by him in that Week, or in his Hands at the Commencement thereof, and crediting himself for all such Sums as he shall have paid therein as Collector, or as shall have been paid on his Account during that Week to the Receiver General, or into His Majesty's Exchequer, stating the Balance thereon; and every such Collector or Person in Charge, shall carry forward such Balance as the first Article in the succeeding Week's Abstract or Account on the Debit or Credit Side thereof, as the Case shall happen to be, and so from Time to Time weekly and every Week in like Manner: Provided always, that if any Bill, Draft, or Note, shall have been transmitted or delivered to the Receiver General on account of any such Collector or other Person in Charge, which shall not have come to Maturity at the Time of such Transmission, such Collector or other Person shall and may take Credit for the same in the Abstract or Account of the Week, in which he shall be informed that the Amount thereof has been paid.

Collectors may take Credit for Bills remitted by him when actually paid.

Collector shall add to his Weekly Abstract a Memorandum of Bills remitted to the Receiver General.

XII. And be it further enacted, That every such Collector, or Person put in charge of any Collection, shall set down in Writing at the Foot of every such weekly Abstract, or on the Back thereof, or on some Paper annexed thereto, a Memorandum of the Amount of Bills, Notes, or Drafts in the Hands of the Receiver General, not set down to the Credit of such Collector or Person in such Abstract, and which are to be placed to his Credit when paid, specifying the Particulars of every such Bill, Note, and Draft respectively.

Collectors shall deliver annual Accounts signed by them to Commissioners, who shall transmit the same to the Auditor General, and a Copy thereof sent by the Auditor General to the Collector shall be sworn to by him.

XIII. And be it further enacted, That every Collector of Customs or Excise, and every Person in charge of any Collection of Customs or Excise, shall once in every Year within Three Months after the Fifth Day of *January* in each Year, or within Three Months after he shall cease to be Collector, or to be in charge as Collector, draw up, adjust, and settle with the Commissioners of Customs or Excise respectively, a full and true Account for the Whole of the Year ending the said Fifth Day of *January*, or for so much of such Year as he shall have been in charge of such Collection, and shall sign such Account with his Name, and shall insert therein among his Receipts and Payments, every Item of Receipt and Payment, with the Dates, and in the Words and Figures as the same were severally set forth in the weekly Abstracts transmitted by him as aforesaid; and the said Commissioners respectively shall forthwith deliver a Copy thereof, signed by their Secretary or Accountant General, to such Collector or other Person, and shall deliver the said Account to the Auditor General of His Majesty's Exchequer, who shall forthwith transmit a Copy thereof, fairly engrossed on Parchment, to such Collector or other Person, and require him to make Oath to the Truth thereof at the Foot of such Copy, either before the Chancellor of His Majesty's Court of Exchequer, or one of the Barons

Barons thereof, or before the Court of the Quarter Seſſions, or any Adjournment thereof, held in the County or County of the Town or City wherein his Office as Collector ſhall be ſituate, in the Preſence of the acting Clerk of the Peace attending ſuch Seſſions, who ſhall witneſs the ſame; and every Collector, or other Perſon in charge of a Collection, ſhall make Oath to the Truth of ſuch Account in Manner aforeſaid, and tranſmit or deliver ſuch Account, ſo ſworn to, to the Auditor of the Exchequer, before the Firſt Day of *Auguſt* next following the Date of the ſettling and adjuſting of ſuch Account: Provided always, that where Two or more Perſons ſhall have been Collectors or in charge as Collectors for the ſame Diſtrict, in the Courſe of one and the ſame Year ending on the Fifth Day of *January* each, and every Perſon having ſo been Collector or in charge as Collector, ſhall be accountable and ſhall account for ſuch Part of the Year only during which he ſhall have been Collector or in charge as aforeſaid.

Where Two Collectors are in Charge, each ſhall anſwer for himſelf only.

Penalty on Collector neglecting to ſign and tranſmit weekly Accounts, &c.

XIV. And be it further enacted, That if any Collector or other Perſon in charge of a Collection, ſhall omit or neglect to ſign, get teſtified, and tranſmit ſuch weekly Abſtract or Account, in the Manner and Form and at the Time herein enacted reſpecting the ſame, ſuch Collector or other Perſon ſhall forfeit the Sum of Ten Pounds for every ſuch Omiſſion or Neglect; which Sum the ſaid Commiſſioners are reſpectively required to deduct and default to the Uſe of His Majeſty, His Heirs and Succeſſors, out of the Salary of ſuch Collector or other Perſon; and for his ſecond and every ſubſequent Offence therein he ſhall, over and above the Forfeiture of the ſaid Sum of Ten Pounds be alſo ſuſpended from his Office of Collector, and continue ſo ſuſpended until ſuch Suſpenſion ſhall be taken off by the ſaid Commiſſioners of Cuſtoms or Exciſe, which they are hereby reſpectively authorized to do, on his accounting to their Satisfaction for ſuch his Omiſſion or Neglect.

Penalty on Collectors neglecting to adjuſt annual Accounts, Forfeiture of Salary.

XV. And be it further enacted, That if any Collector of Exciſe or Cuſtoms, or any Perſon in charge as ſuch Collector, ſhall refuſe or neglect to adjuſt and ſettle and ſign ſuch Accounts for the Year or Part of the Year, as the Caſe may be, in Manner and within the Time aforeſaid, or within ſuch further Time as may be allowed for that Purpoſe under the Proviſions of this Act, all Salary and Allowances payable to any ſuch Collector ſhall be forfeited and defaulted to His Majeſty, His Heirs and Succeſſors, from the Day when ſuch Collector or other Perſon ought to have ſettled and adjuſted and ſigned ſuch yearly Accounts as aforeſaid, until he ſhall fully ſettle and adjuſt and ſign the ſame.

Penalty on Collector not ſwearing to Accounts.

XVI. And be it further enacted, That if any Collector of Cuſtoms, or any Collector of Exciſe, or any Perſon in charge of any Collection of Cuſtoms or Exciſe, ſhall refuſe or neglect to ſwear to the Truth of ſuch Accounts ſo ſettled and adjuſted and ſigned, and to tranſmit or deliver the ſame to the Auditor of the Exchequer in Manner herein required, before the Firſt Day of *Auguſt* in any Year, or ſuch further Day as may be allowed under the Proviſions of this Act, he ſhall be incapable from and after ſuch Day of holding his Place as Collector, or any other Place or Office, under the Commiſſioners of Exciſe or Cuſtoms, and ſhall forfeit the Sum of One hundred Pounds: Provided always, that it ſhall and may be lawful for the Commiſſioners of Cuſtoms or Exciſe reſpectively, by and with

Proviſo remitting Fines, and for en-

the Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, or any Three of them, in caſe of Sickneſs or any other unavoidable Cauſe preventing any Collector or Perſon in charge as ſuch, from tranſmitting any ſuch weekly Abſtract or Account within the Time aforeſaid, to remit the Forfeiture of Ten Pounds incurred thereby; and in caſe any Collector or Perſon in charge as ſuch, ſhall be prevented by Sickneſs or any other unavoidable Cauſe, from ſettling and adjuſting, or ſwearing to his yearly Accounts, or tranſmitting the ſame when ſworn within the Time or Times aforeſaid, it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms or Exciſe reſpectively, by and with the Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, or any Three of them, to allow ſuch further Time for ſo doing as ſhall appear to the ſaid Commiſſioners reſpectively to be reaſonable for that Purpoſe, and to remit the Incapacity and Forfeiture aforeſaid, if the ſame ſhall have been incurred before Application could have been made for ſuch further Time as aforeſaid.

Enlarging Time for weekly Accounts.

XVII. And be it further enacted, That in all Actions or Suits commenced or to be commenced againſt any Collector or Perſon in charge as a Collector, or his perſonal Repreſentatives, or againſt both or either of his Sureties, or their or either of their perſonal Repreſentatives, every ſuch weekly Abſtract or Account ſo ſigned and witneſſed, ſhall be accepted, taken, and allowed in all Courts of Law and Equity as Evidence of the Receipt of the Sums therein ſtated to the Debit of ſuch Collector or other Perſon; and all and every ſuch yearly Account or Accounts for Part of a Year, ſo ſettled and adjuſted, ſigned, and ſworn, ſhall be accepted, taken, and allowed in all Courts of Law and Equity as Evidence againſt ſuch Collector or other Perſon in charge as a Collector, or his perſonal Repreſentatives, or both or either of his or their Sureties, or their or either of their perſonal Repreſentatives, of the ſeveral Receipts therein ſeverally ſet forth.

Collectors Accounts ſhall be Evidence of the Receipt of Sums ſtated therein.

XVIII. And be it further enacted, That in all Caſes where any ſuch Account for a Year or Part of a Year ſhall be ſworn before any Court of Quarter Seſſions, it ſhall and may be lawful for the ſaid Commiſſioners reſpectively, and they are hereby required to pay unto the Auditor General a Fee, to ſuch Amount as the Commiſſioners of Cuſtoms have heretofore allowed Credit for in their Collectors' Accounts, as having been paid by the Collector or Collectors or Perſon in charge of a Collection, to the Auditor General on paſſing Accounts within the Year, and as they would have allowed Credit for in caſe ſuch Account had been ſworn before the Chancellor or one of the Barons of the Court of Exchequer.

Fee to the Auditor General on Accounts ſworn to before the Seſſions.

XIX. And be it further enacted, That no Surcharge ſhall be made on account of any ſhort Charge of Duty payable on the Importation of any Goods, Wares, or Merchandize imported into or exported out of *Ireland*, at any Time after the paſſing of this Act, upon the Perſon or Perſons who ſhall have imported the ſame, at any Time after the Expiration of Four Calendar Months next after the Entry made thereof, on which any Duty ſhall have been computed and paid, whether the ſame ſhall be an Entry either Inwards or Outwards, or a prime or port Entry, or an Entry of Goods in Warehouſe; but that all Surcharges of Duty in reſpect of ſuch Goods, Wares, and Merchandize ſo imported or exported ſhall be made within Four Calendar Months next after ſuch Entry, Computation, and Payment, as aforeſaid.

All Surcharges of Cuſtom Duties ſhall be made within Four Months after Entry.

Permits shall not be granted on Bills of View.

XX. And be it further enacted, That whenever any Goods, Wares, or Merchandize, imported into *Ireland*, shall be landed and taken up by Warrant *ad Visum*, at Sight, or upon Bill of View, no Permit shall be granted for the Removal of such Goods, Wares, or Merchandize, from the Custom-house or Place where they were so landed, until such Goods, Wares, or Merchandize shall have been viewed and duly entered, cleared, and Duty thereon fully paid, according to Law, any Thing in any Act or Acts in force in *Ireland* to the contrary in anywise notwithstanding.

Where Penalty is sued for under 43 G. 3. c. 56. by a common Informer, Notice of the Action shall be given to Commissioners of Customs, and Half the Penalty recovered shall be paid to the Collector of the Customs.

XXI. And whereas by an Act made in the Forty-third Year of His present Majesty's Reign, intituled, *An Act for regulating the Vessels carrying Passengers from the United Kingdom to His Majesty's Plantations and Settlements Abroad, or to Foreign Parts, with respect to the Number of such Passengers*, it is amongst other Things enacted, that certain Penalties and Forfeitures inflicted by the said Act may be prosecuted, sued for, and recovered in His Majesty's Courts of Record at *Dublin*, in the Name of His Majesty's Attorney General for *Ireland*, or in the Name of any Person or Persons whatsoever; and that One Moiety of every Penalty to be recovered by virtue of the said Act, after deducting the Charges of Prosecution from the Whole, shall go and be applied to His Majesty, His Heirs or Successors; be it enacted, That whenever any Penalty or Forfeiture under the said recited Act shall be prosecuted or sued for in *Ireland*, the Solicitor or Attorney for the Person by or on whose Behalf any Action, Bill, Plaint, or Information shall be commenced, shall, within Three Days after the Commencement of any such Action or Proceeding, deliver or cause to be delivered to the Solicitor of the Commissioners of Customs and Port Duties in *Ireland*, a Notice of the Commencement of such Action or Proceeding, and shall also, within Three Days after the Declaration or Information in any such Action or Proceeding shall be delivered to the Defendant, deliver or cause to be delivered a Copy of such Declaration or Information to the said Solicitor of the said Commissioners; and whenever the Penalty or Forfeiture for the Recovery whereof such Action or other Proceeding shall be commenced shall be duly recovered and levied, One Moiety thereof, after deducting as aforesaid, shall be paid over by or on Behalf of the Plaintiff in such Action to the Collector of Customs for the Port of *Dublin* for the Use of His Majesty, His Heirs and Successors; and in case any Solicitor or Attorney shall neglect to give such Notice, or to deliver a Copy of such Declaration or Information in Manner herein-before required, such Solicitor or Attorney shall forfeit the Sum of One hundred Pounds; and in case the Moiety of the Penalty or Forfeiture so recovered shall not be paid to such Collector in Manner aforesaid, such Moiety shall be a Debt to His Majesty, His Heirs and Successors, from the Person by whom such Penalty was recovered and received, and shall be recoverable from such Person accordingly.

Goods to be sold at Rummage Sales, shall be open for Inspection.

XXII. And be it further enacted, That whenever any Sale, commonly called a Rummage Sale, or any other Sale of any Goods, Wares, or Merchandize, shall be made under the Orders of the Commissioners of Customs and Port Duties, or under the Order of the said Commissioners of Inland Excise and Taxes at His Majesty's Stores or elsewhere, whether such Sale shall be made by Inch of Candle or otherwise, all the Goods, Wares, and Merchandize, intended to be sold at such Sale, shall be publicly exposed to View, and open for the Inspection of all Persons for Three

Whole Days next before the Day on which such Sale shall take place, during such Hours as the Custom-house is open on such Days; and that Catalogues of all the Goods, Wares, and Merchandize so intended for Sale, with proper Numbers and References to such Goods, Wares, and Merchandize, shall be prepared by the Order and under the Direction of the said Commissioners respectively, and shall be hung up in some conspicuous Part of the Store Warehouse or Place in which such Goods, Wares, or Merchandize, shall be deposited for Inspection as aforesaid.

Certificates of Permits for Wine into private Stock shall not be required.

XXIII. And be it further enacted, That from and after the passing of this Act, whenever any Wine shall have been duly removed by Permit according to Law, into the Stock or Possession of any Person in *Ireland* not concerned in the Wine Trade, for the private Use and Consumption of such Person, and not for Sale, no such Person shall be required or compelled, or compellable, to lodge such Permit with any Officer of Excise, nor to obtain any Certificate thereof from such Officer, nor to renew any Certificate in Manner required by 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 that no Wine in the Stock or Possession of any such Person in *Ireland* for the private Use and Consumption of such Person, and not for Sale, shall be liable to Forfeiture or Seizure, nor shall be forfeited or seized for or on Account of the not producing the Permit under which the same was conveyed into the Stock of such Person or Persons, or for or on Account of the not producing any Certificate of such Permit, any Thing in the said recited Act of the Fortieth Year aforesaid, or in any other Act or Acts in force in *Ireland* to the contrary notwithstanding.

No Holidays except as herein mentioned, shall be kept by Officers of Excise.

XXIV. And for the more speedy and satisfactory Dispatch of Business to all Persons concerned, be it further enacted, That no Holidays whatever shall be kept by any Officers of His Majesty's Excise in *Ireland*, for or in respect of any Act, Matter, or Thing to be done by any such Officer in respect of his Duty as such Officer, or of any Law for the Regulation or Collection of His Majesty's Revenue of Inland Excise and Taxes in *Ireland*, or for carrying the same into Execution, except *Sundays*, *Christmas Day*, and *Good Friday*, and any Days which shall be appointed by Proclamation for a General Fast or Thanksgiving, and also the Anniversaries of the Restoration of His Majesty King *Charles* the Second, and of the Coronation of His Majesty, and of the Birth Days of their Majesties and of His Royal Highness the Prince of *Wales*; but that all Business relating to His Majesty's Revenue of Excise and Inland Duties shall be carried on every Day throughout the Year, except on the Days before excepted, any Law, Usage, or Custom, to the contrary notwithstanding.

Permit Office shall be open all Day.

XXV. And be it further enacted, That every Excise Office for the receiving of Request Notes for Permits, or issuing of Permits, shall be kept open from Sun-rise to Sun-set on every Day of the Year, except the Days before excepted.

No Sugar shall be warehoused under

XXVI. And whereas by an Act made in the Forty-eighth Year of His present Majesty's Reign, intituled, *An Act to permit certain Goods imported into*

48 G. 3. c. 62. except British Plantation and East India Sugar as imported.

into Ireland, *to be warehoused or secured without the Duties due on the Importation thereof being first paid*; it is enacted, that it shall be lawful for the Importers, Proprietors, or Consignees of the Goods, Wares, and Merchandize enumerated in the Schedule marked (A.) annexed to the said Act, to lodge and secure the same in Warehouses without Payment at the Time of the first Entry of such Goods, Wares, and Merchandize of the Duties due on the Importation thereof, subject to the Rules, Regulations, and Restrictions in the said Act contained: And whereas Sugar is one of the Articles enumerated in the said Schedule marked (A.) be it declared and enacted, That nothing in the said recited Act shall extend, or be construed to extend, or was meant or intended to extend, to any Sugar, other than White or Clayed, or Brown or Muscovado Sugar, of the Growth or Produce of the *British* Plantations in the *West Indies*, or of the Growth or Produce of the *East Indies*; and that it shall not be lawful to warehouse any Sugar, other than such *British* Plantation Sugar, or *East India* Sugar as aforesaid, under the Provisions of the said recited Act; any Thing in the said recited Act to the contrary notwithstanding.

All Penalties under this Act shall be payable in British Currency; recoverable under Customs and Excise Acts, 14 & 15 Car. 2. &c.

XXVII. 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 all such Fines, Penalties, and Forfeitures, for the Recovery of which no Provision is made in this Act, shall and may be sued for, recovered, and 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 made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, intituled, *An Act for 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 made in the Parliament of *Ireland*, in the said Fourteenth and Fifteenth Years of His said late Majesty King *Charles* the Second, intituled, *An Act for settling the Subsidie of Poundage, and granting a Subsidie of Tunnage, and other Sums of Money unto His Royal Majesty, 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 an Act made in the Forty-sixth Year of His present Majesty's Reign, 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*; 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 recited Acts or any of them, or by any other Act or Acts in force in *Ireland*, relating to the said Revenues, Matters, and Things, or either of them.

46 G. 3. c. 106.

Lord Lieutenant may refer to Commissioners of Inquiry the Case of any

XXVIII. And whereas by an Act made in the last Session of Parliament, intituled, *An Act for abolishing Fees received by Officers in the Service of the Customs in the several Ports of* Ireland, *and for regulating the Hours of Attendance and the Number of Holidays to be observed by the said Officers and certain Officers of Excise*, certain Provisions were made for the abolishing

of Fees received by all Officers of the Cuſtoms, and for the making Compenſation for the Loſs of ſuch Fees; which ſaid laſt recited Act extends to all Perſons, whether appointed by Patent or otherwiſe acting by themſelves or others in any Office or Employment relating to His Majeſty's Cuſtoms and Port Duties in *Ireland*; and it is expedient to make further Regulations for carrying the ſaid laſt recited Act into Execution; be it therefore enacted, That at any Time 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, to refer to the Commiſſioners of Enquiry for the Time being (appointed or to be appointed under an Act made in the Forty-fourth Year of His preſent Majeſty's Reign, for appointing Commiſſioners to enquire into the Fees, Gratuities, Perquiſites, and Emoluments received in ſeveral Public Offices in *Ireland*), the Caſe of any Patentee or other Officer, Clerk, or other Perſon who ſhall have held or ſhall hold any Office, whether by Patent or otherwiſe any way relating to His Majeſty's Cuſtoms and Port Duties in *Ireland*, or who ſhall have been or ſhall be employed in the Service of the ſaid Cuſtoms at any Port in *Ireland*, who may have ſuſtained or may ſuſtain any Loſs by the aboliſhing of Fees, under or in conſequence of the Proviſions of the ſaid recited Act made in the laſt Seſſion of Parliament, and who ſhall claim or in the Judgement of the ſaid Lord Lieutenant, or other Chief Governor or Governors, or of the Commiſſioners of Cuſtoms and Port Duties, ſhall be entitled to claim or recover any Compenſation for ſuch Loſs under or by virtue of the ſaid laſt recited Act, and upon ſuch Reference it ſhall and may be lawful for the ſaid Commiſſioners of Enquiry for the Time being to proceed, and ſuch Commiſſioners of Enquiry are hereby authorized, empowered, and required to proceed as ſoon as may be after ſuch Reference, to enquire into and to inveſtigate the Amount of Fees received by or on Behalf of any ſuch Patentee, or other Officer, Clerk, or other Perſon, or his Predeceſſor, during ſuch Period of Time as ſhall be deſcribed in ſuch Reference, and to examine on Oath ſuch Patentee, or other Officer, Clerk, or other Perſon, and his or their Deputy or Deputies if any, and alſo any other Perſon or Perſons whatever reſpecting the Amount of ſuch Fees, and reſpecting the Duty required to be performed by ſuch Patentee, or other Officer, Clerk, or other Perſon, and reſpecting any other Matters and Things whatever, which ſhall be referred to ſuch Commiſſioners of Inquiry by ſuch Lord Lieutenant, or other Chief Governor or Governors relating to or concerning ſuch Patentee, or other Officer, Clerk, or other Perſon, and the Office held by him, and the Compenſation which he ſhall claim, and the ſaid Commiſſioners of Inquiry ſhall from Time to Time without Delay report to the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, the Particulars of ſuch Inveſtigation; and the Opinion of the ſaid Commiſſioners of Inquiry on every ſuch Caſe ſo referred to them in reſpect to the Matters and Things referred to be enquired into and inveſtigated, together with ſuch Obſervations as ſhall occur to them the ſaid Commiſſioners with reſpect to the Claim of ſuch Patentee, or other Officer, Clerk, or other Perſon, or to the Office held by ſuch Patentee, or other Officer, Clerk, or other Perſon reſpectively; and it ſhall be lawful for the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, to make any Order reſpecting ſuch Patentee, or other Officer, Clerk, or other Perſon, and reſpecting the Office or Employment held by him, and the Compenſation to be paid to him as upon

Officer claiming Compenſation for Fees under 48 G. 3. c. 56.

the Report of the ſaid Commiſſioners of Inquiry ſhall by ſuch Lord Lieutenant or other Chief Governor or Governors be thought requiſite and neceſſary; and it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, to pay or cauſe to be paid to every ſuch Patentee or other Officer, Clerk, or other Perſon, by way of Compenſation for his Loſs of Fees, Perquiſites, and Gratuities, under the ſaid recited Act of the laſt Seſſion of Parliament, any ſuch Sum of Money, and to any ſuch Amount annually, not exceeding the Amount which ſhall be reported by the ſaid Commiſſioners for that Purpoſe, as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being ſhall direct, under his or their Sign Manual, counterſigned by Three or more of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*; any Thing in the ſaid laſt recited Act or any other Act or Acts in force in *Ireland* to the contrary notwithſtanding; and every ſuch annual Payment by way of Compenſation, ſhall commence from the Day whereon the Perſon for whom the ſame ſhall be directed, ſhall have ceaſed to take any Fee, Perquiſite, Gratuity, or Reward; and ſhall continue during the Continuance of the Patent of any Patentee Officer, and during the Time which any Officer or Perſon not being a Patentee ſhall continue to hold the Office or Employment in reſpect of which ſuch Payment by way of Compenſation ſhall be directed as aforeſaid.

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