

ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. LXXXI.

An Act to amend ſeveral Laws of Exciſe relating to Paper, Silks, and Salt, and for authorizing the Seizure of Utenſils in Caſes where Veſſels uſed in Exciſe Manufactories are ſubject to Forfeiture.

[10th *June* 1809.]

WHEREAS by a Clauſe in an Act, made in the Forty-ſeventh Year of the Reign of His preſent Majeſty, among other Things to amend ſeveral Laws of Exciſe in *Great Britain*, ſo much of an Act, made in the Thirty-fourth Year of the Reign of His preſent Majeſty, as is recited in the ſaid Clauſe is repealed, ſave and except as is therein excepted, and it is by the ſaid Clauſe enacted, that if any Perſon or Perſons whatever ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any Stamp, Device, or Label provided or directed to be uſed in purſuance of the ſaid Act made in the Thirty-fourth Year of the Reign of his ſaid Majeſty, every Perſon ſo offending, and being thereof duly convicted, ſhall be adjudged a Felon, and ſhall for ſuch his, her, or their Offence, be tranſported as a Felon or Felons for the Space of Seven Years: And whereas by the ſaid Act of the Thirty-fourth Year of the Reign of His ſaid Majeſty, it was alſo enacted, that if any Perſon or Perſons ſhould counterfeit, forge, or reſemble the Mark or Impreſſion of any ſuch Stamp or Device in Manner therein mentioned, or ſhould have in his, her, or their Cuſtody or Poſſeſſion, or ſhould utter, vend, or ſell any Paper with ſuch a counterfeit or forged Mark or Impreſſion as is therein mentioned,

47 G. 3. c. 36.

34 G. 3. c. 20.

mentioned, knowing the ſame to be counterfeited or forged, or ſhould upon any Ream, Bundle, or Quantity of Paper as is therein mentioned, knowingly put or place any Cover, or Wrapper having thereon ſuch counterfeit or forged Mark or Impreſſion as is therein mentioned, or any ſuch counterfeit Label, every ſuch Perſon ſo offending therein ſhould, for every ſuch Offence, forfeit the Sum of Five hundred Pounds: And whereas in lieu of the ſaid pecuniary Penalty of Five hundred Pounds by the ſaid Act impoſed, it is expedient to extend the Proviſions of the ſaid Act of the Forty-ſeventh Year of the Reign of His ſaid Majeſty to Perſons guilty of any of the ſaid Offences laſtly hereinbefore recited; 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, from and after the paſſing of this Act, if any Perſon or Perſons whatever ſhall upon any Cover or Wrapper of or belonging to or uſed with or upon any Label affixed to any Ream or Quantity of Paper, or upon any Paſteboard, Millboard, Scaleboard, or glazed Paper, counterfeit, forge, or reſemble the Mark or Impreſſion, or any Stamp or Device provided or directed to be uſed in purſuance of the ſaid Act of the Thirty-fourth Year of His ſaid Majeſty's Reign, or ſhall have in his, her, or their Cuſtody or Poſſeſſion any ſuch counterfeit Stamp or Device, knowing the ſame to be countefeited, or ſhall have in his, her or their Cuſtody or Poſſeſſion, or ſhall utter, vend, or ſell any Paper with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device on the Cover or Wrapper of ſuch Paper, or on any Label affixed thereto, or any Paſteboard, Millboard, Scaleboard, or glazed Paper, with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device upon ſuch Paſteboard, Millboard, Scaleboard, or glazed Paper, or upon any Label affixed thereto, knowing the ſame to be ſo counterfeited or forged, or ſhall upon any Ream or Quantity of Paper which has not been duly entered with the proper Officer or Officers, and charged with the Duty of Exciſe impoſed for or in reſpect of ſuch Paper, knowingly put or place any Cover or Wrapper having thereon ſuch counterfeit or forged Mark or Impreſſion, or any ſuch counterfeit Label, every Perſon, ſo in either of the ſaid Caſes offending, and being thereof duly convicted, ſhall, in lieu and inſtead of the ſaid Penalty of Five hundred Pounds, be adjudged a Felon, and ſhall for ſuch his, her, or their Offence be tranſported as a Felon or Felons for the Space of Seven Years.

Perſons counterfeiting Marks on Paper, or having Paper in their Poſſeſſion with ſuch counterfeited Marks, &c. ſhall be adjudged Felons.

II. And whereas by an Act, made in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to repeal the Duties of Exciſe payable in* Great Britain, *and to grant other Duties in lieu thereof*, the Duties on Licences impoſed by an Act made in the Twenty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for laying certain Duties upon Licences to be taken out by the Makers of and Dealers in exciſeable Commodities therein mentioned*, were repealed, and other Duties on Licences are by the ſaid firſt mentioned Act impoſed in lieu of the ſaid Duties on Licences ſo repealed, and among the Duties ſo repealed was a Duty of Ten Pounds on every Licence to be taken out by every Calico Printer, and by every Printer, Painter, or Stainer of Silks, Linens, Cottons or Stuffs: And whereas by the ſaid Act of the Forty-third Year of the Reign aforeſaid a Duty of Ten Pounds is impoſed on every Licence to be taken out by every Calico Printer, and by every Printer, Painter, or Stainer of Linens, Cottons or Stuffs,

43 G. 3. c. 69.

24 G. 3. c. 41.

Stuffs, but by Miſtake no Licence Duty is by the ſaid Act of the Forty-third Year of His ſaid Majeſty's Reign impoſed on any Printer, Painter or Stainer of Silks, and it is therefore expedient to rectify the ſaid Miſtake; be it therefore enacted, That from and after the paſſing of this Act, every Printer, Painter, or Stainer of Silks, ſhall take out ſuch Licence, and pay for the ſame ſuch Sum of Money as he, ſhe, or they would have been ſubject and liable to if the ſaid Act of the Forty-third Year of the Reign aforeſaid had not been made, and ſhall alſo be ſubject and liable to the like Penalties for every Neglect to take out or renew any ſuch Licence as ſuch Perſon or Perſons would have been ſubject or liable to if the ſaid laſt mentioned Act had not been made.

Printers, &c. of Silks to take out Licences, under 43 G. 3. c. 69.

III. And whereas by the ſaid Act, made in the Forty-third Year of the Reign of His preſent Majeſty, a Duty is impoſed on Salted Beef, Pork or Bacon, brought by Land from *Scotland* to *England*, to be paid by the Perſon bringing the ſame upon Entry thereof at the neareſt Office of Exciſe in *England*, on Pain of the Forfeiture of ſuch Beef, Pork, or Bacon, or the Value thereof: And whereas it is expedient to make ſuch Proviſion as is herein-after mentioned, for the Forfeiture of ſuch Salted Beef, Pork, or Bacon; be it therefore enacted, That the Perſon or Perſons bringing any Salted Beef, Pork, or Bacon, by Land from *Scotland* to *England*, ſhall immediately on the Arrival thereof in *England* make Entry thereof at the neareſt Office of Exciſe in *England*, and in Default of making ſuch Entry all ſuch Salted Beef, Pork, or Bacon, or the Value thereof, ſhall be forfeited.

43 G. 3. c. 69.

Salted Beef, &c. brought by Land from Scotland to England ſhall be entered at the neareſt Exciſe Office.

IV. And whereas by an Act made in the Thirty-eighth Year of His preſent Majeſty's Reign, intituled *An Act for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe, and for repealing the Duties on Salt, and the Drawbacks, Allowances, and Bounties paid thereout, and for granting other Duties, Drawbacks, Allowances, and Bounties thereon*, the Proprietor or Proprietors of any export Warehouſe, provided and entered for the Purpoſe of laying, ſtoring, and keeping Salt for Exportation at the Port of *Liverpool* or *Briſtol*, is and are for any Deficiency found upon the proper Officer of Exciſe weighing and taking the Account in the Month of *June* therein directed of the Stock of Salt remaining in any ſuch export Warehouſe, ſubject and liable to forfeit and loſe at and after the Rate of Twelve Shillings for every Buſhel of Salt ſo deficient, One Sixth Part of which is by the ſaid Act directed to be to the Officer or Officers who ſhall diſcover ſuch Deficiency, and the other Five Parts to and for the Uſe of His Majeſty: And whereas the Fiſh-curer or Fiſh-curers whoſe Stock of Salt appears to be deficient on weighing and taking Account of and balancing the ſame in the Month of *May* is by the ſaid Act ſubject and liable to forfeit and loſe at and after the Rate of Twelve Shillings for every Buſhel of Salt ſo deficient, Five Sixth Parts whereof is by the ſaid Act directed to be applied to the Uſe of His Majeſty, His Heirs and Succeſſors, and the remaining Sixth Part thereof to the Uſe of the Officer or Officers of Exciſe who ſhall diſcover ſuch Deficiency: And whereas the ſaid Sums of Twelve Shillings *per* Buſhel reſpectively were Two Shillings *per* Buſhel above the Rate of Duty to which Salt for Home Trade was liable at the Time of paſſing the ſaid Act, but by the Laws now in force the ſaid Duty has been raiſed to the Rate of Fifteen Shillings *per* Buſhel, and it is therefore expedient to raiſe the ſaid reſpective Sums of Twelve Shillings

38 G. 3. c. 89.

The Penalty for Deficiencies of Salt in the Poſſeſſion of the Proprietors of Export Warehouſes and of Fiſhcurers, inſtead of 12s. per Buſhel under recited Act, ſhall be 17s per Buſhel.

in Manner herein-after mentioned, be it therefore enacted, That from and after the paſſing of this Act the Proprietor or Proprietors of any ſuch export Warehouſe ſhall in lieu and inſtead of the ſaid Sum of Twelve Shillings for every Buſhel of Salt deficient in Manner in the ſaid Act in that Behalf mentioned, forfeit and loſe at and after the Rate of Seventeen Shillings for every Buſhel of ſuch Salt which ſhall be ſo deficient, and that the Fiſhcurer or Fiſhcurers whoſe Stock of Salt ſhall appear to be deficient in Manner in the ſaid Act in that Behalf mentioned ſhall, in lieu and inſtead of the ſaid Sum of Twelve Shillings for every Buſhel of Salt deficient, in Manner in the ſaid Act in that Behalf mentioned, forfeit and loſe at and after the Rate of Seventeen Shillings for every Buſhel of ſuch Salt which ſhall be ſo deficient: which ſaid Sums of Money ſhall be paid and applied by the Commiſſioners of Exciſe in Manner hereinafter mentioned, that is to ſay, Fifteen Seventeenth Parts thereof to the Uſe of His Majeſty, His Heirs and Succeſſors, and the remaining Two Seventeenths to the Uſe of the Officer or Officers of Exciſe who ſhall diſcover ſuch Deficiency.

No Relief to be allowed for Salt loſt by Capture on the Coaſt of Scotland or deſtroyed at Sea, &c.

V. And whereas by the ſaid Act, made in the Thirty-eighth Year of the Reign of His preſent Majeſty, it is enacted, That in caſe any Salt, or Rock Salt, for which the Duties by that Act impoſed ſhall have been paid, or which ſhall have been delivered upon Bond, free of thoſe Duties, ſhall be loſt or deſtroyed through Streſs of Weather or Storms at Sea, or by the accidental or unavoidable caſting away, ſinking, or ſtranding of any Flat, Boat, Barge, or Veſſel, in or on board of which any ſuch Salt or Rock Salt ſhall be removing or tranſporting from one Place to another, it ſhould and might be lawful for the Owner, Proprietor, or Shipper of ſuch Salt or Rock Salt to make Application in Writing for Relief to His Majeſty's Juſtices of the Peace of the County, Riding, Diviſion, or Shire neareſt to which any ſuch Accident ſhould happen at the Quarter Seſſions of the Peace, or to the Commiſſioners of the Exciſe at the Chief Office of Exciſe in *London*, or any Three of the ſaid Commiſſioners, and thereupon it ſhould and might be lawful to and for ſuch Juſtices of the Peace at the Quarter Seſſions or Commiſſioners of Exciſe, or any Three of ſuch Commiſſioners reſpectively, to receive and admit ſuch Application, and to examine all Parties touching the Matter contained therein, and upon due Proof of the Fact by Two or more credible Witneſſes, one of whom ſhould be the Maſter or Mate of ſuch Flat, Boat, Barge, or Veſſel, if ſuch Maſter or Mate be living at the Time ſuch Juſtice or Commiſſioners reſpectively are thereby authorized and required to grant their Warrant in Manner in the ſaid Act directed: And whereas by another Act made in the Thirty-ninth Year of His preſent Majeſty's Reign, among other Things for amending an Act, made in the Thirty-eighth Year of the Reign of His preſent Majeſty for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe, the ſaid Commiſſioners of Exciſe at the Chief Office of Exciſe in *London*, or any Three of them, are authorized to grant Relief in Manner therein mentioned with reſpect to Salt or Rock Salt loſt by Capture of Enemies: And whereas it is expedient to reſtrict the Juriſdiction of the ſaid Commiſſioners of Exciſe at the Chief Office of Exciſe in *London* to ſuch Salt only as ſhall be loſt or deſtroyed on the Coaſts of that Part of *Great Britain* called *England*, and in Rivers or Inland Navigation thereof; be it therefore enacted, That from and after the paſſing of this Act it ſhall not be lawful to or for the Commiſſioners of Exciſe or any of them, to receive or admit any ſuch Application, or to

grant any Relief for or in reſpect of any Salt loſt by Capture of Enemies on the Coaſt of that Part of *Great Britain* called *Scotland*, or loſt or deſtroyed through Streſs of Weather or Storms at Sea, or by the accidental or unavoidable caſting away, ſinking, or ſtranding of any Flat, Boat, Barge or Veſſel, on the ſaid laſt mentioned Coaſt, or in any River or Inland Navigation in that Part of *Great Britain* called *Scotland*; any Thing in the ſaid laſt mentioned Acts, or either of them, to the contrary in anywiſe notwithſtanding.

Clauſe reſpecting Drawback on any ſpecific Quantity of Salt under recited Act, repealed.

VI. And whereas by an Act, made in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting additional Duties on Salt in* Great Britain, it is enacted, That in all Caſes where Duties are granted and Drawbacks allowed by that Act on any ſpecific Quantity of Salt, the ſame ſhould in every Caſe be underſtood and deemed and taken to apply in the ſame Proportion and after the ſame Rate to any greater or leſs Quantity than ſuch ſpecific Quantity: And whereas it is expedient to repeal ſo much of the ſaid recited Clauſe, as relates to the ſaid Drawbacks; be it therefore enacted, That ſo much of ſaid recited Clauſe, as relates to the ſaid Drawbacks, ſhall be and the ſame is hereby repealed. 45 G. 3. c. 14.

Salt ſeized and put up to Sale which will not produce the Duty ſhall be deſtroyed, and the Commiſſioners ſhall reward the Seizer.

VII. And whereas Salt ſeized by the Officers of Exciſe is frequently ſo foul and dirty that it will not ſell for a Sum equal to the Amount of the Duties, and the Sale thereof at a leſs Price would be injurious to the Revenue, and it is therefore expedient to make ſuch Proviſion as is herein-after mentioned; be it therefore enacted, That if upon the putting up or offering to public Sale any Salt which now is or hereafter ſhall be ſeized by any Officer or Officers of Exciſe, and condemned under or by virtue of any Act or Acts of Parliament now in force, or which ſhall hereafter be made, no Perſon or Perſons ſhall offer or bid for the ſame ſuch Sum or Sums of Money as ſhall be equal to or exceed the Duties by Law impoſed for or in reſpect of Salt made at any Salt Work in *England* or *Scotland* reſpectively, it ſhall and may be lawful to and for the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, or any Three or more of them reſpectively, to cauſe ſuch Salt to be deſtroyed, and to give the Officer or Officers by whom the ſame was ſeized ſuch pecuniary Reward as they the ſaid Commiſſioners reſpectively ſhall think proper, ſuch Reward not exceeding Five Shillings *per* Buſhel for each and every Buſhel of ſuch Salt ſo deſtroyed.

Utenſils uſed with Veſſels liable to Forfeiture, to be ſeized.

VIII. And whereas by ſeveral Laws of Exciſe the Veſſels made Uſe of in private Manufactories of the Exciſeable Commodities therein mentioned are forfeited, but the Forfeiture does not extend to the Utenſils made Uſe of in ſuch Manufactories, and it is therefore expedient to make ſuch Proviſion as is herein-after mentioned, be it therefore enacted, That where any Veſſels would if found be liable to Forfeiture for Want of Entry having been made or Notice given thereof, or for being private or concealed, all the Utenſils uſed or employed, or fit or proper to be uſed or employed, in the Manufacture of any exciſeable Commodity in any private or unentered Room or Place where any ſuch Veſſel ſhall be found or have been made Uſe of ſhall be forfeited, and all ſuch Utenſils ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalties to be levied as other Penalties under the Exciſe.

IX. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed by this or any other Act or Acts of Parliament now in force, or hereafter to be made, relating to the Duties of Exciſe, ſhall and may be ſued

fued for, levied, recovered, and mitigated, by ſuch Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture is or may be recovered or mitigated by any Law or Laws of Excife (not otherwiſe ſpecially directed by this or any ſuch other Act or Acts of Parliament), or by any Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland*, and that one Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall diſcover, inform, or ſue for the ſame,

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