ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. LIII.

An Act for preventing Frauds relating to the Exportation of *Britiſh* and *Iriſh* made Malt from one Part of the United Kingdom to the other.

[9th *June* 1810.]

WHEREAS by an Act made in this Seſſion of Parliament, intituled, *An Act for allowing the Exportation of* Britiſh *and* Iriſh *made Malt from one Part of the United Kingdom to the other*, Malt unground and unſcreened, made in *Ireland*, is allowed to be imported into *Great Britain*, and Malt unground and unſcreened, made in *Great Britain*, is allowed to be imported into *Ireland*; and it is expedient to provide the Rules, Regulations, Reſtrictions, and Proviſions herein-after contained for preventing Frauds relating thereto; 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 Commencement of the ſaid Act, the Maſter or Purſer for that Voyage of the Ship or Veſſel wherein any Malt ſhall be imported from *Ireland* into any Part of *Great Britain* ſhall, within Twenty Days next, after he ſhall have or ought to have made a juſt and true Entry or Report upon Oath of the Burthen, Contents, and Lading of ſuch Ship or Veſſel, in purſuance of the Directions of an Act made in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for preventing Frauds, and regulating Abuſes in His Majeſty's Cuſtoms*, the Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees of any ſuch Malt, ſhall make due Entry with the Collector of Exciſe in the Port or Place where ſuch Malt ſhall be ſo imported of all ſuch Malt on board of ſuch Ship or Veſſel belonging to ſuch Proprietor or

50 G. 3. c. 34.

On Importation of Malt from Ireland to Great Britain, Entry ſhall be made with the Collector of Exciſe within a limited Time, and the Duty paid before it is landed.

or Proprietors, Importer or Importers, Conſignee or Conſignees, ſpecifying in ſuch Entry the Quantity or Quantities of ſuch Malt then laden in and on board of ſuch Ship or Veſſel, and ſhall then and before the landing of any ſuch Malt, ſatisfy and pay down, in ready Money, without any Diſcount or Allowance, the Duties by this Act impoſed on ſuch Malt; and ſhall alſo, within ſuch Twenty Days, land all ſuch Malt; and if ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, ſhall neglect or refuſe to make due Entry, or to pay ſuch Duties, or to land any ſuch Malt within ſuch Twenty Days, then and in every ſuch Caſe all ſuch Malt ſhall be forfeited, together with the Packages containing the ſame, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe.

Exciſe Officers may go on board Veſſels, and ſearch for Malt.

II. And be it further enacted, That it ſhall and may be lawful to and for the Officers of Exciſe in *England* and *Scotland* reſpectively, or any of them, to go on board and enter into any Ship or Veſſel whatſoever which ſhall be within the Limits of any of the Ports of *Great Britain*, or within Four Leagues of the Coaſt thereof, and continue on board the ſame, and to examine and ſearch for all Malt whatſoever; and to ſeize for His Majeſty's Uſe all ſuch Malt there found, as by the Laws thereunto relating ſhall be forfeited, together with the Packages containing the ſame; and alſo ſuch Ship or Veſſel, if the ſame ſhall be forfeited for or on Account of ſuch Malt.

Malt made in Ireland and imported into Great Britain, landed before Duty is paid, to be forfeited.

III. And be it further enacted, That all Malt made in *Ireland*, and imported into *Great Britain*, which ſhall be unſhipped, landed, or delivered from or out of any Ship, Veſſel, or Boat before the Duties by the Act made in this Seſſion of Parliament impoſed ſhall be fully paid ſhall be forfeited and loſt, together with the Packages containing the ſame; and ſuch Ship, Malt, and Packages ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe; and if any Perſon or Perſons ſhall unſhip, land, or deliver, or cauſe or procure to be unſhipped, landed, or delivered, or be aiding or aſſiſting in the unſhipping, landing, or delivering from or out of any Ship, Veſſel, or Boat, any ſuch Malt before the ſaid Duties by the ſaid Act impoſed ſhall be fully paid, or ſhall hide or conceal, or cauſe or procure to be hidden or concealed any ſuch Malt ſo unſhipped, landed, or delivered as aforeſaid; or ſhall receive into his, her, or their Hands, Cuſtody, or Poſſeſſion, any ſuch Malt ſo unſhipped, landed, or delivered as aforeſaid, he, ſhe, or they knowing the ſame to have been ſo unſhipped, landed, or delivered as aforeſaid, ſuch Perſon or Perſons, and each and every of them ſhall, for each and every ſuch Offence, forfeit and loſe Treble the Value of ſuch Malt, to be eſtimated according to the beſt and higheſt Rate and Price which Malt of the beſt Quality ſhall ſell for in *London*, *Edinburgh*, or *Dublin* reſpectively, at the Time when ſuch Forfeiture ſhall be incurred.

Malt may be exported, ſubject to the Regulations herein mentioned.

IV. And be it further enacted, That it ſhall and may be lawful to and for any Perſon or Perſons who ſhall have actually paid the Duties by the ſeveral Acts of Parliament impoſed for or in reſpect of any Quantity of Malt made in *Great Britain* or *Ireland* reſpectively; or to and for any other Perſon or Perſons who ſhall buy, or be lawfully entitled to any ſuch Quantity of Malt from the ſaid Perſon or Perſons who paid ſuch Duties for the ſame, to export ſuch Malt, under and ſubject to the Rules, Regulations,

lations, Reſtrictions, and Proviſions herein-after mentioned and preſcribed, (that is to ſay) the Perſon or Perſons intending to ſhip and export any ſuch Malt ſhall give to the proper Officer or Officers of Exciſe Twenty-four Hours Notice in Writing in caſe ſuch Malt is intended to be ſhipped within the Limits of the Chief Office of Exciſe in *London*, and Forty-eight Hours Notice in Writing in caſe ſuch Malt is intended ſo to be ſhipped in any Place out of the ſaid Limits in *Great Britain* or in *Ireland*, of his Intention to ſhip ſuch Malt for Exportation, and of the Time when the ſame is intended to be ſhipped, and the Name of the Ship or Veſſel in which the ſame is intended to be ſhipped, and of the Maſter thereof, and of the particular Part or Place where ſuch Ship or Veſſel lies, and is to receive or take on board ſuch Malt, and of the particular Port or Place to which ſuch Malt is intended to be exported, and of the Number of Buſhels of ſuch Malt ſo to be ſhipped and exported, and ſuch Officer or Officers ſhall attend to ſee ſuch Malt ſhipped, and the ſame ſhall be ſhipped in the Preſence of ſuch Officer or Officers; and the Officer or Officers who ſhall have ſeen ſuch Malt ſhipped ſhall take an Account of the Quantity of ſuch Malt ſo intended to be exported; and if any ſuch Malt ſo intended to be ſhipped for Exportation ſhall not be begun to be ſhipped at the Time mentioned for that Purpoſe in ſuch Notice, or within One Hour after ſuch Time, then ſuch Notice ſhall be void, and the like Notice in Writing ſhall be again given unto ſuch Officer or Officers previous to the Shipping of any ſuch Malt for Exportation.

Bond to be given for the due Exportation.

V. And be it further enacted, That the Exporter of any ſuch Malt ſhall alſo, before the Shipping the ſame, give Bond with ſufficient Security, which Security ſhall, if ſuch Malt be to be exported from that Part of *Great Britain* called *England*, be approved of by the Commiſſioners of Exciſe in *England*, or the major Part of them for the Time being, or the Perſon by them appointed or employed for that Purpoſe, and if ſuch Malt be to be exported from that Part of *Great Britain* called *Scotland*, ſhall be approved by the Commiſſioners of Exciſe in *Scotland*, or the major Part of them for the Time being, or by the Perſon by them appointed or employed for that Purpoſe, and in Treble the Amount of all the Duties intended to be drawn back on ſuch Exportation of ſuch Malt, that the particular Malt ſo intended to be exported, and every Part thereof ſhall (the Danger of the Seas and Enemies excepted), be ſhipped and exported to the Port or Place to which ſuch Malt in ſuch Notice, in that Behalf herein before directed to be given, ſhall be declared to be intended to be exported, and ſhall not be exported or carried to any other Place or Country whatſoever, and ſhall not be unſhipped, unladed, or laid on Land, or put on board any other Ship, Veſſel, or Boat in *Great Britain* or *Ireland*, (Shipwreck or other unavoidable Accident excepted) which Bond the Officer of Exciſe of the Port or Place in *England* or *Scotland* reſpectively appointed or employed for that Purpoſe by the ſaid reſpective Commiſſioners, or the major Part of them reſpectively for the Time being, is hereby directed to take in His Majeſty's Name, and to His Majeſty's Uſe.

Malt intended to be exported to Ireland, to be meaſured on board the Veſſel in Pre-

VI. And be it further enacted, That the Perſon or Perſons intending to export any ſuch Malt to *Ireland*, ſhall, in the Preſence of the proper Officer of Exciſe, meaſure in and on board the Ship or Veſſel on which the ſame ſhall be laden or ſhipped for ſuch Exportation, all ſuch Malt ſo intended to be exported, and it ſhall and may be lawful to and for any Officer or

fence of the proper Officer.

Officers of Exciſe at the Port where any ſuch Malt is intended to be ſhipped for ſuch Exportation, not only to examine all ſuch Malt and to meaſure the ſame, but to ſee and attend the meaſuring thereof, at his and their free Will and Pleaſure; and alſo to continue on board the Ship or Veſſel on which ſuch Malt ſhall be laden or ſhipped, until the ſame ſhall have cleared ſuch Port.

If unmalted Grain be mixed with Malt for Exportation, both ſhall be forfeited, &c.

VII. And be it further enacted, That if any unmalted Corn or Grain ſhall be mixed with or contained among any Malt ſhipped or intended to be ſhipped in any Part of *Great Britain* for Exportation to *Ireland*, or brought or imported from *Ireland* into any Part of *Great Britain*, under or by virtue of the ſaid Act made in this Seſſion of Parliament, and this Act or either of them, all ſuch Corn and Malt ſhall be forfeited, together with the Packages containing the ſame, and the ſame ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe, and the Perſon or Perſons who ſhall have ſo mixed or cauſed or procured, permitted, or ſuffered to be mixed any ſuch unmalted Corn or Grain with ſuch Malt as aforeſaid, ſhall for every Buſhel of ſuch Mixture forfeit and loſe the Sum of Five Shillings.

Certificate of the Payment of Duty from the Collector to be produced on entering Malt for Ireland, and Oath made that the Malt is the ſame mentioned in ſuch Certificate.

VIII. And be it further enacted, That the Perſon or Perſons who ſhall enter any ſuch Malt for ſuch export to *Ireland*, ſhall produce a Certificate or Certificates from the Collector of the Collection within which ſuch Malt was made, that the Duties by Law impoſed for or in reſpect of the making thereof have been fully paid, ſpecifying by whom and at what Place the ſaid Malt was made, which Certificate ſuch Collector is hereby required to give gratis, Proof being made upon Oath, that ſuch Duties for or in reſpect of ſuch Malt have been ſo paid, and ſuch Perſon or Perſons ſhall alſo make Oath before the proper Officer of the Port where the ſaid Malt ſhall be ſhipped for Exportation, that the ſaid Malt is the ſame which is mentioned in ſuch Certificate, and the ſaid Collector and Officer reſpectively are hereby authorized and empowered to adminiſter the ſaid reſpective Oaths.

Commiſſioners of Exciſe being ſatisfied with ſuch Certificate, &c ſhall give a Debenture entitling to Drawback.

IX. And be it further enacted, That the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, or one or more of them reſpectively, or the proper Surveyor, Superviſor, or other Officer of Exciſe being ſatisfied of the Truth of ſuch Oath reſpectively, ſhall give to the ſaid Exporter or his Clerk or Agent, a Certificate or Debenture expreſſing the Quantities of Malt ſo ſhipped, and that all the Duties by Law impoſed for in reſpect of ſuch Malt, on the making thereof have been paid for the ſame, and that Bond with ſufficient Security hath been give before the Shipping the ſame for the due Exportation thereof, and ſuch Certificate or Debenture being produced to the Collector of Exciſe of the Port or Place from whence ſuch Malt was ſo exported in *England* and *Scotland* reſpectively, for or in reſpect of any ſuch Malt ſo exported from *Great Britain* to *Ireland*, he ſhall pay or allow to the Perſon or Perſons ſo exporting the ſame or their Agents, out of the Duties on Malt, the reſpective Drawbacks allowed by the ſaid Act for Malt exported from *Great Britain* to *Ireland*.

If Malt ſhipped for Ireland be relanded in

X. And be it further enacted, That where any Malt ſhipped in *Great Britain* for Exportation to *Ireland*, ſhall be unſhipped or relanded in any Part of *Great Britain*, or landed in the iſlands of *Guernſey*, *Jerſey*, *Alderney*,

ney, *Sark*, or *Man*, or the Iſlands of *Faro* or *Ferro*, then and in ſuch Caſe not only the Ship or Veſſel, out of or from which any ſuch Malt ſhall be ſo unſhipped, landed, or relanded, but alſo all and every Ship, Veſſel, or Boat into which ſuch Malt or any Part thereof ſhall be put after ſuch unſhipping ſhall be forfeited, together with all her Guns, Furniture, Ammunition, Tackle, and Apparel, and ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe. Great Britain, Malt and Veſſel ſhall be forfeited.

XI. And be it further enacted, That if any ſuch Collector of Exciſe ſhall not have Money in his Hands to pay the ſaid Drawbacks herein-before mentioned, then the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, are required to pay the ſaid Drawbacks out of any Money in their Hands, ariſing from the Duties on Malt, or any of them. Drawbacks to be paid out of the Duties on Malt.

XII. And be it further enacted, That no Drawback ſhall be paid for or upon any Malt whatſoever exported from any Part of *Great Britain* to *Ireland*, nor ſhall any Debenture be made out for ſuch Drawback until a Certificate ſhall be produced to the proper Officer of the Port at which ſuch Malt ſhall have been ſhipped for Exportation, which Certificate ſhall be under the Hands and Seals of the Collector, Surviſor, or Officer belonging to the Port for which ſuch Malt ſhall have been ſo ſhipped, certifying that the ſaid Malt has been duly landed there. Drawback not to be paid without the proper Certificate.

XIII. And be it further enacted, That no Entry ſhall paſs nor ſhall any ſuch Debenture be made out upon Exportation of Malt from *Great Britain* to *Ireland*, but in the Name of the real Owner or Owners, Proprietor or Proprietors of ſuch Malt, and before ſuch Owner or Owners, or Proprietor or Proprietors ſhall receive the Drawback for or in reſpect of ſuch Malt, one or more of ſuch Owner or Owners, or Proprietor or Proprietors ſhall upon the Debenture verify by Oath, his or their ſo being the real Owner or Owners, or Proprietor or Proprietors of the whole of ſuch Malt, and that the ſaid Malt is really and *bonâ fide* exported to and landed at the Place for which the ſame was entered for Exportation. No Entry ſhall paſs but in the Name of the Owner of ſuch Malt.

XIV. And be it further enacted, That if any Malt ſhipped in *Great Britain* for Exportation as aforeſaid to *Ireland*, ſhall be relanded in any Part of *Great Britain*, or ſhall be landed in the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or the Iſlands of *Faro* or *Ferro*, or any or either of them, then and in every ſuch Caſe over and above the Penalty of the Bond which ſhall be levied and recovered to His Majeſty's Uſe, all the Malt which ſhall be relanded or landed, and the Value thereof, together with the Packages containing the ſame, ſhall be forfeited, and all ſuch Malt and Packages ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe; and the better to enable the Officers to diſcover any Malt ſhipped in *Great Britain* for Exportation to *Ireland*, and relanded in any Part of *Great Britain*, or ſhipped in *Ireland* for Exportation to *Great Britain*, and unſhipped, landed, or delivered before the Countervailing Duties by the ſaid Act impoſed ſhall have been fully paid, if any Officer or Officers of Exciſe in *England* or *Scotland* ſhall have cauſe to ſuſpect that any ſuch Malt ſhall be depoſited, hid, or concealed in any Place or Places whatſoever, then and in ſuch Caſe if ſuch Place or Places ſhall be within the Cities of *London* or *Weſtminſter*, or within the Limits of the Chief Office of Exciſe in *London*, upon Oath made by ſuch Officer or Officers before the Malt ſhipped for Ireland and relanded in Great Britain, &c. ſhall be forfeited. Malt relanded in Great Britain and Ireland, how to be proceeded againſt.

Commiſſioners of Exciſe in *England* for the Time being, or any Two or more of them, or in caſe ſuch Place or Places ſhall be in any other Part of *Great Britain*, upon Oath made by ſuch Officer or Officers before One or more Juſtice or Juſtices of the Peace for the County, Riding, Diviſion, or Place where ſuch Officer or Officers ſhall ſuſpect the ſame to be depoſited, hid, or concealed, ſetting forth the Ground of his or their Suſpicion, it ſhall and may be lawful to and for the ſaid Commiſſioners, or any Two or more of them, or the Juſtice or Juſtices of the Peace reſpectively (as the Caſe may require), before whom ſuch Oath ſhall be made, if they or he ſhall judge it reaſonable by ſpecial Warrant or Warrants under his and their reſpective Hands and Seals, to authorize and empower ſuch Officer or Officers by Day or by Night, but if in the Night then in the Preſence of a Conſtable or other lawful Officers of the Peace, to enter into all and every ſuch Place or Places where he or they ſhall ſo ſuſpect ſuch Malt to be ſo depoſited, hid, or concealed, and to ſeize and carry away all ſuch Malt which he or they ſhall then and there find, together with the Packages containing the ſame, and every ſuch Conſtable or other lawful Officer of the Peace ſhall and he and they is and are hereby required, on being thereto requeſted by any ſuch Officer or Officers of Exciſe to go along with him or them, and to be preſent at the Execution of every ſuch Warrant, and if any Perſon or Perſons whatever ſhall let, obſtruct, or hinder any ſuch Officer or Officers ſo authorized or empowered, or any other Perſon or Perſons acting in his or their Aid or Aſſiſtance in the Execution of any ſuch Warrant, from entering any ſuch Place or Places where ſuch Officer or Officers ſhall ſo ſuſpect ſuch Malt to be ſo depoſited, hid, or concealed, or in ſeizing or carrying away the ſame, or the Packages containing the ſame, or in the due Execution of any ſuch Warrant, the Perſon and Perſons ſo offending, ſhall for each and every ſuch Offence ſeverally forfeit the Sum of One hundred Pounds.

Act not to prevent the making Malt for Exportation, without Payment of Duty, &c.

XV. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend or be deemed or conſtrued to extend to hinder or prevent any Perſon or Perſons from making Malt in *Great Britain* for Exportation, without Payment of any of the Duties on Malt, or from exporting Malt ſo made to *Ireland*, under and according to the Reſtrictions, Rules, and Regulations, and ſubject to the Penalties and Forfeitures provided or enacted by any Law or Laws now in force with Regard to the making of Malt for Exportation, and ſecuring and exporting the ſame without being charged with the Duties from *Great Britain* to Parts beyond the Seas.

Penalty for obſtructing Officers.

XVI. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall aſſault, reſiſt, oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in the due Execution of this Act, or of any of the Powers or Authorities hereby given or granted to any ſuch Officer or Officers, or ſhall by Force or Violence after the ſame ſhall have been ſeized by ſuch Officer or Officers, reſcue or cauſe to be reſcued any Malt entered for Exportation from any Part of *Great Britain* to *Ireland*, or from *Ireland* to any Part of *Great Britain*, or ſhall attempt or endeavour ſo to do, or after ſuch Seizure, or whilſt any ſuch Officer or Officers is or are attempting to ſeize any ſuch Malt, ſhall deſtroy or damage ſuch Malt or any Part thereof, all and every Perſon or Perſons ſo offending, ſhall for every ſuch Offence, for which no other Penalty is particularly provided by this Act, forfeit and loſe the Sum of One hundred Pounds.

XVII. And

Persons bribing Officers to connive at Fraud to forfeit 500l.

XVII. And be it further enacted, That if any Person or Persons whatsoever shall give or offer to give any Bribe, Recompence, or Reward whatsoever to any Officer or Officers of Excise, to connive at or permit any Malt entered for Exportation from any Part of *Great Britain* to *Ireland*, or from *Ireland* to any Part of *Great Britain*, to be run on Shore, or to connive at any false or short Entry of any such Malt, or shall give or offer to give any Bribe, Recompence, or Reward whatsoever, in order to corrupt, persuade, or prevail upon any such Officer or Officers either to do or perform any Act or Acts, Thing or Things whatsoever, contrary to the Duty of such Officer or Officers in Execution of this Act or of the said Act made in this Session of Parliament, or to neglect to do or perform any Act or Acts, or Thing or Things whatsoever, belonging or appertaining to the Business and Duty of such Officer or Officers in Execution of this or the said Act, or to connive at or conceal any Fraud or Frauds relating to any such Malt, or not to discover the same, every such Person or Persons so offending, shall for each and every such Offence, whether the same Offer or Proposal be accepted or not, forfeit and lose the Sum of Five hundred Pounds.

Penalties how to be recovered.

XVIII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods, as any Fine, Penalty or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by 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* respectively, 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 inform, discover, or sue for the same.

Powers of former Acts relating to the Excise extended to this Act.

XIX. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries and Tenures in capite, and by Knights Service and Purveyance; and for settling a Revenue upon His Majesty in lieu thereof*, or by any other Law now in force relating to His Majesty's Revenue of Excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the Duties thereby granted, or any of them (other than in such Cases for which other Penalties or Provisions are made and prescribed by this Act) shall be practised, used, and put in Execution in the managing, raising, levying, collecting, mitigating, recovering, and paying the Duties hereby granted, and for preventing Frauds relating thereto as fully and effectually as if all and every the said Powers, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in this present Act.

Commencement of Act.

XX. And be it further enacted, That this Act shall commence and take Effect as to all such Matters and Things therein contained, in respect whereof no special Commencement is hereby directed or provided, from and immediately after the First Day of *December* One thousand eight hundred and ten, and shall remain and continue in force during the Continuance of the said Act, made in this Session of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1810.