ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

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C A P. CLIX.

An Act for charging Foreign Liquors and Tobacco derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into *Great Britain*, with the Duties payable on Importation of such Liquors and Tobacco. [29th *July* 1812.]

WHEREAS Doubts have arisen whether Foreign Liquors and Tobacco derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into this Kingdom, are by the Laws now in force subject and liable to the Payment of Duties; and such Foreign Liquors and Tobacco have by reason of such Doubts been sometimes sold and carried into Consumption without any Duties having been paid for or in respect thereof, to the great Loss of His Majesty's Revenue, and Injury of Persons dealing in such Liquors and Tobacco, for or in respect whereof, the Duties have been paid on Importation; be it therefore declared and 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 all such Liquors and Tobacco derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into this Kingdom, are and shall be subject and liable to the Payment of the same Duties as Liquors and Tobacco of the like Kind regularly imported, are by any Law or Laws now in force subject and liable to, and shall also be entitled to such Drawbacks, and be subject to such Allowances and Abatements as Liquors and Tobacco of the like Kind regularly imported are entitled and subject to, any Law, Custom, or Usage to the contrary notwithstanding.

Liquors and Tobacco derelict, &c. liable to the same Duties as Liquors and Tobacco regularly imported.

Regulations to be observed for securing the Duties.

II. And, for the better securing the Payment of the Duties upon such Liquors and Tobacco respectively, be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twelve, all and every Person and Persons bringing into this Kingdom, or finding or discovering on the Coasts of this Kingdom, any Foreign Liquors or Tobacco derelict, Jetsam, Flotsam, Lagan, or Wreck, for or in respect whereof any Duty of Customs or Excise is by Law imposed, shall, within Twenty-four Hours next after he, she, or they shall have so brought, found, or discovered such Liquors or Tobacco, if the same be found on Land, or within Twenty-four Hours next after the same shall have been landed, if the same be found at Sea, give Notice thereof to the next Custom-House or Excise Office, or to some neighbouring Officer of Customs or Excise, specifying the Place where such Liquors or Tobacco then lie or are deposited, and the proper Officers of Customs and Excise shall thereupon forthwith take a particular Account of the Kinds and Quantities of such Liquors or Tobacco, and shall demand of the Person or Persons in whose Possession such Liquors or Tobacco may be, or who shall have found or brought to Land the same, the full Duties of Customs and Excise due in respect thereof; and in case such Duties shall not on such Demand be paid by such Person or Persons, the said Officer of Customs or Excise shall cause such Liquors or Tobacco to be safely and securely lodged and deposited in a Warehouse or Warehouses, to be kept in such Warehouse or Warehouses under His Majesty's Lock, until the Duties of Customs and Excise payable for or in respect thereof shall be paid and satisfied, or until such Liquors or Tobacco shall be sold in Manner herein-after mentioned; and if any Person or Persons shall, from and after the Fifth Day of *July* One thousand eight hundred and twelve, bring into this Kingdom, or find or discover on the Coasts of this Kingdom, any Foreign Liquors or Tobacco derelict, Jetsam, Flotsam, Lagan, or Wreck, for or in respect whereof any Duty of Customs or Excise is by Law imposed, and shall not give such Notice thereof as aforesaid, every such Person and Persons shall for every such Offence forfeit the Sum of One hundred Pounds; and if any Person or Persons shall, from and after the Fifth Day of *July* One thousand eight hundred and twelve, remove, open, or alter in Quantity or Quality, or cause to be removed, opened, or altered in Quantity or Quality, or aid or assist in the removing, opening, or altering in Quantity or Quality, any such Liquors or Tobacco, or break, sever, or destroy, or cause to be broken, severed, or destroyed, or aid or assist in the breaking, severing, or destroying any of the Cases or Packages containing any such Liquors or Tobacco before such Liquors or Tobacco shall have been taken an Account of by the proper Officers of Customs and Excise as aforesaid, and before the said Liquors or Tobacco shall be by them lodged and deposited in a Warehouse or Warehouses as aforesaid, every such Person and Persons so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and all such Liquors and Tobacco respectively so removed, opened, or altered in Quantity or Quality, together with the Casks and other Packages respectively containing the same, shall be forfeited, and the same respectively shall and may be seized by any Officer or Officers of Customs or Excise: Provided always, that if the Duties on such Liquors and Tobacco shall not be paid or discharged within Eighteen Months next after the said Liquors and Tobacco shall be lodged and deposited in such Warehouse or Warehouses as aforesaid, it shall be lawful for the Commissioners

ſioners of Cuſtoms or Exciſe, and they are hereby reſpectively authorized and empowered to ſell and diſpoſe of ſuch Liquors or Tobacco or any Part thereof, for and towards the ſatisfying the Duties payable in reſpect of ſuch Liquors and Tobacco, and alſo the Coſts, Charges, and Expences attending the conveying ſuch Liquors and Tobacco to ſuch Warehouſe or Warehouſes, and of the keeping and ſale of ſuch Liquors and Tobacco, rendering the Overplus (if any) of the Monies ariſing by the ſaid Sale, after Payment of the ſaid Duties, Coſts, Charges, and Expences, to ſuch Perſon or Perſons as ſhall be by Law entitled to the ſame; and if upon ſuch Liquors and Tobacco being put up or offered to Sale, no Perſon or Perſons ſhall offer or bid for the ſame as much or more Money than the Duties payable in reſpect thereof, together with the Warehouſe Rent, Coſts, Charges, and Expences taken together would amount to, then and in ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms or Exciſe, and they are hereby reſpectively authorized and empowered to permit the Perſon or Perſons by Law entitled to the ſame, to expoſe or to ſell and diſpoſe thereof for Exportation only, ſubject to the uſual Regulations in ſuch Caſes, or if ſuch Perſon or Perſons ſhould refuſe ſo to do, then to ſell and diſpoſe of ſuch Liquors or Tobacco for Exportation, or to deſtroy the ſame, as ſuch Commiſſioners reſpectively may deem moſt expedient: Provided alſo, that nothing herein-before contained ſhall extend or be deemed or conſtrued to extend to prevent any ſuch Liquors or Tobacco as the ſaid Commiſſioners may deem neceſſary for that Purpoſe being ſold Duty free, for the Payment of the Salvage Expences incurred in reſpect thereof.

Goods may be retained in Cuſtody of Owner for One Year, if Bond is entered into for Payment of Duties.

III. Provided alſo, and be it further enacted, That the Lord of the Manor on which ſuch Liquors or Tobacco ſhall be found, having by Law juſt Claim thereto, or where no ſuch Lord of the Manor ſhall exiſt, then the Perſon or Perſons bringing into this Kingdom, or finding or diſcovering on the Coaſts thereof, any ſuch Foreign Liquor or Tobacco, ſhall be at Liberty to retain the ſame in his, her, or their own Cuſtody or Poſſeſſion for the Space of One Year and One Day, to be computed and reckoned from ſuch bringing, finding, or diſcovering thereof, on his, her, or their entering into Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties to be approved of by the proper Officer of Cuſtoms or Exciſe in Treble the Value of ſuch Liquors or Tobacco as the Caſe may require, for the due Payment of the Duties for or in reſpect thereof at the End and Expiration of ſuch Year and Day, or in Default of ſuch Payment to reſtore ſuch Liquors and Tobacco at the End or Expiration of ſuch Year and Day to the proper Officer or Officers of the Cuſtoms or Exciſe in the ſame State and Condition as the ſame was or were in at the Time of ſuch bringing, finding, or diſcovering thereof; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Penalty on obſtructing Officers, 200l.

IV. 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 the Cuſtoms or 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, all and every ſuch Perſon or Perſons ſo offending ſhall forfeit for each and every ſuch Offence the Sum of Two hundred Pounds,

V. And

Penalties fued for under the Commiſſioners of Cuſtoms, how to be levied.

V. And be it further enacted, That all Fines, Penalties, and Forfeitures created or impoſed by this Act, and which ſhall be ſued for or proſecuted under or by virtue of the Order or Permiſſion of the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, or by any Officer or Officers of the Cuſtoms, ſhall and may be ſued for, proſecuted, recovered, and diſpoſed of in ſuch Manner, and by ſuch Ways, Means, and Methods as any Fines or Penalties incurred, or any Goods forfeited for any Offence againſt the Laws of Cuſtoms may now legally be ſued for, proſecuted, recovered, and diſpoſed of; and the Officer or Officers of the Cuſtoms concerned in any ſuch Seizures or Proſecutions ſhall be entitled to and receive ſuch Share of the Produce ariſing from the ſaid Seizures as they are now by Law entitled to upon Proſecution of Seizures for unlawful Importation, and to ſuch Share of the Produce ariſing from any ſuch Penalty or Compoſition paid for any Offence againſt this Act as they are now by any Law or Regulation entitled to upon Proſecutions for pecuniary Penalties.

Penalties fued for under the Commiſſioners of Exciſe, how to be levied.

VI. And be it further enacted, That all Penalties and Forfeitures created and impoſed, and which ſhall be proſecuted or ſued for by Order of the Commiſſioners of Exciſe in *England* or *Scotland* reſpectively, or by any Officer or Officers of Exciſe, 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, her, or them who ſhall inform, diſcover, or ſue for the ſame.

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