

ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LXXVI.

An Act to amend ſeveral Acts relating to the Revenue of Cuſtoms and Port Duties in *Ireland*.

[1ſt *July* 1812.]

WHEREAS by an Act of the Forty-ninth Year of His preſent Majeſty's Reign, intituled *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, it is enacted, that no Surcharge ſhall be made on account of any ſhort Charge of Duty payable on the Importation of any Goods, Wares, or Merchandizes imported into or exported out of *Ireland*, at any Time after the paſſing of the ſaid 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Entry, Computation, and Payment as aforeſaid: And whereas it is expedient that the ſaid recited Proviſion ſhould be repealed, and other Proviſions made in lieu thereof; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords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Parliament aſſembled, and by the Authority of the ſame, That the ſaid recited Proviſion ſhall be and the ſame is hereby repealed. 49 G. 3. c. 116.

Proviſion in recited Act reſpecting Surcharges of Duty on Goods, repealed.

II. And

Manner of rectifying Errors in the Entry of Goods either in Quantity or Amount of Duty.

II. And be it further enacted, That in caſe any Error ſhall at any Time have been committed in any Entry of Goods, Wares, or Merchandize imported into or exported out of *Ireland*, by the including or charging therein a greater or leſs Quantity of ſuch Goods, Wares, or Merchandize, or a greater or leſſer Amount of Duty than ought to have been included or charged, it ſhall and may be lawful for the Examinator of Cuſtoms, and he is hereby required to rectify the ſame as ſpeedily as may be convenient after ſuch Entry ſhall have been made, and to report the ſame to the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, and if it ſhall appear that the Amount of Duty charged in any ſuch Entry againſt any Importer or Exporter was greater than the ſame ought to have been, it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, and they are hereby required to make an Allowance forthwith to ſuch Importer or Exporter of the Amount of Duty ſo overcharged; and if it ſhall appear that the Amount of Duty charged in any ſuch Entry againſt any Importer or Exporter was leſs than the ſame ought to have been, it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, and they are hereby required to cauſe Notice ſigned by any One of the ſaid Commiſſioners or by their Secretary on their Behalf, to be given to ſuch Importer or Exporter of the Amount of the Deficiency of the Duty in conſequence of ſuch erroneous Entry, and if ſuch Importer or Exporter ſhall not within One Month after ſuch Notice ſhew ſufficient Cauſe to ſuch Commiſſioners of Cuſtoms and Port Duties why he ſhould not be charged with and pay ſuch Deficiency or ſome Part thereof, it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties to order a Return to be made to the Collector of the Cuſtoms at the Port into or from which ſuch Goods, Wares, and Merchandize ſhall have been imported or exported, of the Amount of ſuch Deficiency with which the ſaid Commiſſioners ſhall have adjudged him to be chargeable, and the Duty ſpecified in ſuch Return ſhall be a Surcharge on ſuch Importer or Exporter, and if ſuch Exporter or Importer ſhall not upon Demand or within Ten Days next after pay the full Amount of ſuch Duty ſo ſurcharged, ſuch Importer or Exporter ſhall forfeit the Sum of Ten Pounds, and a Sum equal to double the Amount of Duty which ſhall be ſo returned and ſurcharged, provided that no ſuch Return ſhall be a Surcharge on any Importer or Exporter unleſs it ſhall have been made within Four Calendar Months, and the Amount thereof demanded within Nine Calendar Months after the Date of the original Entry.

Merchants having Goods warehouſed to attend on receiving Notice for that Purpoſe.

III. And whereas under and by virtue of the Laws now in force in *Ireland*, certain Goods, Wares, and Merchandize imported into *Ireland*, are permitted and allowed to be warehouſed and ſtored in His Majeſty's Warehouſes and Stores at certain Ports in *Ireland*, under the joint Locks of the Crown and the Merchant: And whereas great Inconvenience has ariſen to the Revenue from the Merchants not attending to open their Locks when required ſo to do: Be it therefore enacted, That it ſhall and may be lawful for the Storekeeper of His Majeſty's Stores in ſuch Ports as aforeſaid, whenever it ſhall be judged expedient ſo to do, to cauſe Twenty-four Hours Notice in Writing to be left at the uſual Place of Abode of any Merchant who ſhall have warehouſed any Goods as aforeſaid, requiring ſuch Merchant to attend at ſuch Warehouſe or Store at a certain Time in ſuch Notice to be ſpecified, and to open his Lock or Locks, and in Default of ſuch Merchants attending and opening his

Lock or Locks purſuant to ſuch Notice, then and in ſuch Caſe it ſhall and may be lawful for the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, or any Three of them, to direct ſuch Storekeeper to remove or cauſe to be removed the Lock or Locks of ſuch Merchants ſo neglecting to attend and open ſuch Lock or Locks as aforeſaid.

Carmen or Coopers plying on the Cuſtom Houſe Quays to have Badges of Approbation.

IV. And be it further enacted, That it ſhall not be lawful for any Perſon to ply or act as Carman or Cooper on the Cuſtom Houſe Quays of the Ports of *Dublin* or *Cork*, or in the Stores of the ſaid Cuſtom Houſes, or either of them, until ſuch Perſon ſhall be firſt approved of by the Surveyors of the ſaid Quays or Stores reſpectively, and receive from them, in Teſtimony of ſuch Approbation, a Badge ſignifying the ſame, which Badge ſhall be delivered to every ſuch Perſon without Fee or Reward, and if any Perſon ſhall ply or act as Carman or Cooper on the ſaid Quays, or either of them, or in any of the ſaid Stores until badged or approved of as aforeſaid, ſuch Perſon being thereof convicted before any Magiſtrate of the Cities of *Dublin* and *Cork* reſpectively, ſhall forfeit the Sum of Five Pounds, and in Default of Payment of the ſaid Sum ſhall be impriſoned for One Month without Bail or Mainprize.

Penalties how to be levied.

V. And be it further enacted, That the ſeveral Penalties and Forfeitures under this Act; except ſuch as are ſpecially provided for, ſhall be levied and paid in *Britiſh* Currency, and ſhall be ſued for, recovered, and applied in the ſame Manner and under ſuch Powers and Authorities and by ſuch Ways and Means and according to ſuch Rules and Directions as are appointed, directed, and expreſſed for levying or recovering any Penalties or Forfeitures in and by an Act made in *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*; 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 in* Ireland; or in and by any other Act or Acts in force in *Ireland* relating to the Revenues of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes as if the ſame were herein expreſſed and enacted, with like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the ſaid recited Act made in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid is provided.

Commencement of Act

VI. And be it further enacted, That this Act ſhall commence and take Effect immediately from and after the Expiration of One Calendar Month next after the paſſing thereof, and not ſooner, except in Caſes where any other Period is expreſsly mentioned for the Commencement of any Clauſe or Proviſion herein-before contained.

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