ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XCVII.

An Act to amend several Acts relating to the Revenue of Inland Excise and Taxes in *Ireland*.

[9th *July* 1812.]

WHEREAS by an Act made in the Fiftieth Year of His present Majesty's Reign, intituled *An Act to grant to His Majesty, Duties upon Spirits made or distilled in* Ireland *from Corn, to allow certain Drawbacks on the Exportation thereof, to make further Regulations for the Encouragement of licensed Distillers, and for amending the Laws relating to the Distillery in* Ireland, it is amongst other Things enacted, that until the Commencement of the Summer Assizes which will be in the Year One thousand eight hundred and twelve, it shall not be lawful for the Court or Judge at the Assizes for any County or County of a City or Town in *Ireland*, or at any presenting Term in the County or County of the City of *Dublin*, to fine any Parish, Townland, Manor or Lordship, in any Sum of Money or Penalty, on any Information which shall have been given to any Justice of the Peace at any Time after the passing of the said Act, for any Offence against any Act in force in *Ireland* for the regulating and collecting the Duties on Spirits, by the having, keeping, or using any unlicensed Still or Part of a Still, or any Appendage to a Still, or any Worm, or any Utensil for distilling Spirits, or any Wash, Pot Ale, Low Wines or Singlings, contrary to Law: And whereas by an Act made in the said Fiftieth Year, intituled *An Act for respiting certain Fines imposed on Stills in* Ireland, it was enacted, that all such Fines as might have been imposed on or after the Tenth Day of *March* in the said Year, on Parishes or Townlands in *Ireland*, for unlicensed Stills or Parts of Stills, or Materials for illicit distilling, should be and the same were thereby respited: And whereas the Time limited in and by the said first recited Act for preventing the Imposition of such Fines will shortly expire, and it is expedient wholly to repeal all such Fines; 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

50 G. 3. c. 15.

50 G. 3. c. 100.

After passing of this Act no such Fine shall be imposed or levied under 47 G. 3. st. 2. c. 17. or any other Act.

Parliament assembled, and by the Authority of the same, That from and after the passing of this Act, it shall not be lawful for the Court or Judge at any Assizes for any County or County of a City or Town in *Ireland*, or at any presenting Term in the County or County of the City of *Dublin*, to fine any Parish, Townland, Manor or Lordship, in any Sum of Money or Penalty for or in respect of any unlicensed Still or Part of a Still, or any Appendage to a Still, or any Worm, or any Utensil for distilling Spirits, or any Wash, Pot Ale, Low Wines or Singlings, being used or found in any Parish, Townland, Manor or Lordship in *Ireland*; any Thing in an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled *An Act to amend an Act made in the Forty-sixth Year of His present Majesty, for the regulating and securing the Collection of the Duties on Spirits distilled in* Ireland, or in any other Act or Acts in force in *Ireland* to the contrary notwithstanding; but that all and every the Clauses and Provisions in the said last-recited Act, and in any other Act or Acts in force in *Ireland* contained, with respect to the imposing and levying of all or any such Fines, shall from and after the passing of this Act be and the same are hereby repealed.

All Provisions as to such Fines repealed.

Commissioners of Excise and their Sub-Commissioners empowered to try Informations for Penalties against any Acts relating to retail Spirit Licences; reserving the Jurisdiction of Magistrates, &c. under former Acts.

II. And be it further enacted, That whenever any Fine, Penalty or Forfeiture, shall after the Commencement of this Act be incurred for any Offence against any Act or Acts in force for regulating Licences for the Sale of Spirituous and other Liquors by Retail in *Ireland*, it shall and may be lawful for the Commissioners of Inland Excise and Taxes, and their Sub-Commissioners within their respective Jurisdictions, to hear, try, and determine any Information or Complaint for the Recovery of any such Fine, Penalty and Forfeiture; and every such Fine, Penalty and Forfeiture shall be raised, levied, collected, paid, sued for and recovered, in the same Manner and under such Powers and Authorities, and by such Ways and according to such Rules and Directions, as are appointed, directed, and expressed for the Recovery of any Penalties or Forfeitures in and by an Act made in the Fourteenth and Fifteenth Years of the Reign of His late Majesty *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 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, as fully and effectually to all Intents and Purposes as if the same were herein expressed and enacted, with the like Remedy of Appeal, to and for the Party or Parties aggrieved, as in and by the said Acts is provided; and such Fines, Penalties, and Forfeitures shall and may be applied in such Manner as in and by the said last recited Acts is directed, except where the Application thereof is by Law otherwise provided.

Power for recovering Penalties by former Acts not affected.

III. Provided always, and be it enacted, That nothing herein contained shall extend to repeal or take away any of the Ways, Methods, Powers, or Authorities appointed, directed, or expressed, touching the suing for and Recovery of such Fines, Penalties, and Forfeitures in any Act or Acts in force in *Ireland* at or immediately before the Commencement of this Act, for regulating Licences for the Sale of Spirituous and other Liquors by Retail.

IV. And

No Appeal by an unlicenſed Diſtiller or Spirit Retailer, from any Conviction, ſhall ſtay Execution, unleſs Security given to abide the Event of the Appeal.

IV. And be it further enacted, That when any Perſon, not being a licenſed Diſtiller, nor being licenſed to ſell Spirituous Liquors by Retail, ſhall be convicted of any Offence againſt the Proviſions of any Act or Acts in force in *Ireland* for regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, or for regulating the ſelling of Spirituous Liquors by Retail in *Ireland*, no Appeal to be brought by any ſuch Perſon ſhall ſtay or prevent the Execution of any Warrant or Proceſs of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or their Sub Commiſſioners, for the diſtraining of any Goods or Chattels in the Uſe, Cuſtody, or Poſſeſſion of ſuch Perſon, or for the committal of ſuch Perſon, unleſs and until ſuch Perſon ſhall, with Two Sureties to be approved of by the Collector of the Diſtrict, have entered into a Bond to His Majeſty, His Heirs and Succeſſors, in a penal Sum equal to double the Amount of the Penalty ſo incurred, conditioned to pay the ſaid Penalty ſo impoſed, in caſe the Judgement or Conviction for the ſame ſhall be wholly affirmed, and if only affirmed in Part, then conditioned to pay ſo much of ſuch Penalty as ſuch Perſon ſhall on ſuch Appeal be adjudged to have forfeited; which Bond ſhall be taken by the Collector, who ſhall grant a Certificate of having taken ſuch Bond; and the Perſon tendering any ſuch Appeal ſhall lodge ſuch Certificate with the Regiſtrar of the Commiſſioners for Appeals before ſuch Appeal ſhall be received.

Penalty on Diſtiller having any Share in the Sale of Spirits by Retail.

V. And be it further enacted, That no Diſtiller in *Ireland* ſhall have any Share in or be in any Manner concerned in the Sale of Spirituous Liquors by retail; and if any Diſtiller ſhall, contrary hereto, have any Share in or be in any Manner concerned in ſuch Sale, every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Two hundred Pounds.

Penalty on Perſons in whoſe Poſſeſſion Caſks ſhall be diſcovered containing Pot Ale or Singlings, 20l. per Caſk.

VI. And be it further enacted, That if any Caſk or Veſſel containing any Waſh, Pot Ale, Low Wines, or Singlings, ſhall be found in the Poſſeſſion of any Perſon not authorized by Law to have or keep ſuch Waſh, Pot Ale, Low Wines or Singlings, every ſuch Perſon in whoſe Poſſeſſion any ſuch Caſk or Veſſel ſhall be ſo found, ſhall forfeit the Sum of Twenty Pounds for each ſuch Caſk or Veſſel, in Addition to any Penalty which ſuch Perſon may by Law be ſubject to in reſpect of ſuch Waſh, Pot Ale, Low Wines or Singlings.

Officers of Exciſe may arreſt Perſons aiding in unlicenſed Diſtillery and bring them before a Juſtice of the Peace, who may fine them in any Sum from 5l. to 10l. in Addition to any other Penalty or Puniſhment.

VII. And be it further enacted, That whenever any Officer of Exciſe ſhall find any unlicenſed Still, Still Head, or Worm of a Still, or other Utenſil commonly uſed in the Diſtillation of Spirits, or any Waſh, Pot Ale, Low Wines or Singlings, not being in the Poſſeſſion of any Perſon duly authorized to keep the ſame, and ſhall at the ſame Time diſcover any Perſon aiding in or carrying on any Part of the Proceſs of ſuch unlicenſed Diſtillation, every ſuch Perſon, in addition to any other Penalty or Puniſhment to which he may by Law be ſubject, ſhall forfeit any Sum to be adjudged by a Juſtice of the Peace for the County in which ſuch Place ſhall be ſituate, which ſuch Juſtice in his Diſcretion ſhall judge fit, not leſs than Five Pounds nor exceeding Ten Pounds; and it ſhall and may be lawful for ſuch Officer and his Aſſiſtants to arreſt every ſuch Perſon ſo diſcovered and convey him before ſuch Juſtice of the Peace, and it ſhall and may be lawful to and for ſuch Juſtice of the Peace, upon the Confeſſion of the Party, or by Proof on the Oath of One credible Witneſs, to convict the Perſon ſo diſcovered, and to order and adjudge that the ſaid Perſon ſo convicted

victed ſhall forfeit any Sum which ſuch Juſtice ſhall in his Diſcretion think fit, not leſs than Five Pounds nor exceeding Ten Pounds; and the ſaid Perſon ſo convicted ſhall immediately pay the ſaid Penalty to ſuch Juſtice of the Peace, to be applied as herein-after is directed; and if the ſaid Perſon ſo convicted ſhall not forthwith pay the ſaid Penalty, it ſhall and may be lawful for the ſaid Juſtice, and he is hereby required by Warrant to commit ſuch Perſon to Priſon, there to remain for any Space of Time not leſs than Three and not more than Six Calendar Months from the Day of Conviction, and ſuch Perſon ſo convicted ſhall not be ſooner diſcharged unleſs he ſhall have paid the ſaid Penalty; and every ſuch Penalty, when ſo paid ſhall be applied by ſuch Juſtice in Manner herein-after mentioned, that is to ſay, One Moiety of every ſuch Penalty as ſhall be levied in the County of the City of *Dublin*, or the Liberties thereunto belonging, ſhall be paid to the Churchwardens of the Pariſh in which ſuch Offence ſhall be committed, for the Uſe of the Poor therein, and One Moiety of ſuch Penalty as ſhall be levied in any other Part of *Ireland* ſhall be paid to the Treaſurer of the Public Infirmary or Hoſpital of the County in which the Offence ſhall be committed, for the Uſe of ſuch Infirmary or Hoſpital, and the other Moiety of ſuch Penalty ſhall in all Caſes be paid to the Officer who ſhall arreſt the Perſon ſo convicted, ſuch Moiety to be applied by ſuch Officer in rewarding himſelf and his Aſſiſtants in ſuch Manner and in ſuch Proportions as the ſaid Commiſſioners of Excife ſhall order and direct.

Perſons convicted of a Miſdemeanor for uſing an unlicenſed Still, etc. ſhall be fined in a Sum not exceeding 100l. nor leſs than 10l. to be paid to the Proſecutor, and in Default of Payment to be impriſoned.

VIII. And be it further enacted, That whenever any Perſon ſhall be convicted of a Miſdemeanor for making uſe of any unlicenſed Still, Still Head, or Worm, or for diſtilling, or for having or keeping in his Poſſeſſion any ſuch Still, Still Head, or Worm, or for making any Low Wines, Singlings, or Spirits, or for brewing, making or fermenting any Worts, Waſh, or Pot Ale, wherewith and with Intent to diſtil Low Wines, Singlings, or Spirits, without having a Licence in force purſuant to Law for diſtilling, every ſuch Perſon convicted of any of the Offences aforeſaid ſhall, in Addition to any other Puniſhment to which ſuch Perſon may be ſubject, forfeit a Sum not exceeding One hundred Pounds nor leſs than Ten Pounds, as the Court ſhall in its Diſcretion think fit, to be paid to the Proſecutor; and ſuch Perſon ſo convicted ſhall be impriſoned until ſuch Fine ſhall be paid: Provided always, that the Time of ſuch Impriſonment ſhall not exceed in any Caſe the Period of Six Calendar Months.

Penalty of 20s. per Barrel under 45 G. 3 c. 53. extended to Millers in whoſe Mills Malt ſhall be found without Permit.

IX. And whereas by an Act made in the Forty-fifth Year of His preſent Majeſty's Reign, intituled *An Act for the Collection of the Malt Duties in* Ireland, *and regulating the Trade of a Maltſter*, it is amongſt other Things enacted, that it ſhall and may be lawful for any Officer of Excife to enter into the Houſes or Mills of any Perſon or Perſons having Malt in his, her, or their Poſſeſſion, and to demand a Permit ſigned by the proper Officer, for all Malt that ſhall be found therein, except ſuch Malt as ſhall be made by any Maltſter or Maker of Malt, or by any Perſon making Malt for his or her own private Uſe and not for Sale, and found in the Malt Stores of ſuch Maltſter or Maker of Malt, or other Perſon duly regiſtered; and if on Demand made by ſuch Officer, a Permit or Certificate (as the Caſe may be), of force for ſuch Malt ſhall not be produced within a reaſonable Time after ſuch Demand, then all ſuch Malt ſhall be forfeited and may be ſeized, and every Perſon in whoſe Poſſeſſion as aforeſaid any Malt ſhall be found without ſuch Permit or Certificate, ſhall for every Barrel

of ſuch Malt ſo found, forfeit the Sum of Twenty Shillings: And whereas Doubts have ariſen whether Millers in whoſe Mills Malt may be found without ſuch Permit or Certificate are ſubject to the aforeſaid Penalty of Twenty Shillings impoſed by the ſaid Act for every Barrel of Malt ſo found without ſuch Permit or Certificate; for the removing of which Doubts, it is hereby declared and enacted, That whenever any Malt ſhall be found by any Officer of Exciſe in the Mill of any Miller in *Ireland*, if on Demand by ſuch Officer, a Permit or Certificate (as the Caſe may require), of force for ſuch Malt ſhall not be produced within a reaſonable Time after ſuch Demand, all ſuch Malt ſhall be forfeited and may be ſeized, and the Miller in whoſe Mill ſuch Malt ſhall be found without ſuch Permit or Certificate, ſhall for every Barrel of ſuch Malt forfeit the Sum of Twenty Shillings.

So much of 45 G. 3. c. 53. as prohibits the ſprinkling of Corn or Grain in the Couch-frame or on the Floor, repealed;

X. And be it further enacted, That ſo much of the ſaid laſt recited Act of the Forty-fifth Year aforeſaid, as enacts, that if any Corn or Grain ſhall be wetted or ſprinkled with Water in the Couch-frame or on the Floor, all ſuch Corn or Grain, together with any Veſſels or Packages in which ſuch Corn or Grain ſhall be found, ſhall be forfeited, and the Perſon or Perſons in whoſe Poſſeſſion the ſame ſhall be found, ſhall forfeit the Sum of Forty Shillings for every Buſhel of ſuch Corn or Grain; ſhall be and the ſame is hereby repealed.

Sprinkling of the ſame until after 12 Days from its being thrown out of the Ciſtern, prohibited.

XI. Provided always, and be it enacted, That if any Corn or Grain making into Malt in *Ireland* ſhall be wetted, watered, or ſprinkled in any State or Stage of Operation at any Time before the full End and Expiration of Twelve Days or Two hundred and eighty-eight Hours after the ſame ſhall have been emptied, thrown, or taken from or out of the Ciſtern, Uting Vat, or other Veſſel or Utenſil uſed for ſteeping ſuch Corn or Grain, the Maltſter or Maker of Malt in whoſe Poſſeſſion the ſame ſhall be found, ſhall for every ſuch Offence forfeit the Sum of Two hundred Pounds.

48 G. 3. c. 79.

XII. And whereas by an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act to amend the Two Acts for the collecting the Malt Duties in* Ireland, *and regulating the Trade of a Maltſter*, it is amongſt other Things enacted, that no Licence ſhall be granted to any Maltſter or Maker of Malt, to make Malt in any Malthouſe, the growing, working, or drying Floor or Floors in which ſhall not contain Two thouſand ſix hundred Square Feet in the Whole at the leaſt, or the Kiln Floor or Floors in which ſhall contain any Number of Square Feet exceeding the Proportion of Three hundred and twenty-four Square Feet of ſuch Kiln Floor or Floors, for every Two thouſand ſix hundred Square Feet of the growing, working, or drying Floor or Floors in ſuch Malthouſe: And whereas it is in and by the ſaid laſt recited Act provided, that it ſhall be lawful for the Commiſſioners of Inland Exciſe and Taxes to grant a Licence to any Perſon to make Malt in any Malthouſe which may have been erected previous to the paſſing of the Act made in the Forty-fifth Year of His preſent Majeſty's Reign, for the Collection of the Malt Duties in *Ireland* and regulating the Trade of a Maltſter, the growing, working, or drying Floors in which ſhall contain leſs than Two thouſand ſix hundred Square Feet, and not leſs than One thouſand Square Feet, and the Kiln Floor or Floors of which ſhall be in the foregoing Proportions to the working or drying Floor or Floors therein: And whereas it is expedient, for the more effectual Suppreſſion of unlicenſed Stills in *Ireland*, to authorize the ſaid Commiſſioners

missioners of Excise to grant Licences to Persons to keep Malthouses of such Dimensions as the said Commissioners shall think proper, notwithstanding such Malthouses may have been erected since the passing of the said Act of the Forty-fifth Year aforesaid; be it therefore enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes to grant a Licence to any Person to make Malt in any Malthouse of any such Dimensions or Content as such Commissioners shall think proper, and as shall be specified in such Licence, provided that the Content of the Kiln Floor or Floors of such Malthouse shall be to the growing, working, or drying Floor or Floors therein, in the Proportion of Three hundred and twenty-four Square Feet of Kiln Floor, to Two thousand six hundred Square Feet of growing, working, and drying Floor or Floors.

Commissioners of Excise empowered to license Malthouses of any Dimensions.

Such Licences may be refused or withdrawn.

XIII. And be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any Three of them, to refuse to grant a Licence to any Person or Persons whatever to keep any such Malthouse, or to withdraw the Licence granted for any such Malthouse: Provided always, that the Approbation of the Lord High Treasurer of *Ireland*, or of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, be first had and obtained for every such Refusal or withdrawing of any such Licence.

Such Licences shall be signed by Three Commissioners, and subject to all the Regulations of existing Laws.

XIV. And be it further enacted, That all such Licences to any Person or Persons to make Malt in any such Malthouse, shall be signed by Three of the said Commissioners of Inland Excise, and shall be granted in such Manner and under such Rules, Regulations, Restrictions, Penalties and Forfeitures, as are provided in any Act or Acts of Parliament in force in *Ireland* for the collecting of the Malt Duties in *Ireland*, and regulating the Trade of a Maltster; and that every such Maltster and Person to whom any such Licence shall be granted, shall be charged and chargeable with Duty, and shall be under and subject to all and every the Rules, Regulations, Provisions, Restrictions, Penalties and Forfeitures contained in all and every such Act and Acts.

Persons making Malt without Licence or Registry, deemed guilty of a Misdemeanor.

XV. And be it further enacted, That if any Person in *Ireland* shall make any Malt, or shall wet or steep, or shall have in his or her Possession any Corn or Grain wetted or steeped, wherewith and with Intent to make the same into Malt without having a Licence in force pursuant to Law for keeping a Malthouse, or without having made such Return and Certificate to the Collector of Excise as is by Law required to be made by every Person making Malt to be used by such Person for brewing Beer or Ale for his or her private Use and Consumption and not for Sale, every such Person not having such Licence in force, or not having made such Return and Certificate as aforesaid, shall be deemed and taken to be guilty of a Misdemeanor, and it shall be lawful for any Justice of the Peace for the County in which such Misdemeanor shall have been committed, on Information on Oath of any such Offence, to issue his Warrant for the Apprehension of such Person, and unless sufficient Bail shall be given to commit such Person to Gaol, there to remain until delivered by due Course of Law; and in case any Indictment shall be found against such Person, he or she shall plead thereto without having Time to traverse the same; and it shall be lawful for the Court by and before whom such Person shall be tried and convicted, to inflict such Punishment on such

Perſon for the Firſt Offence as may by Law be inflicted on Perſons guilty of Miſdemeanors, and for the Second Offence to ſentence ſuch Perſon ſo convicted, to be tranſported for the Term of Seven Years.

XVI. And whereas by an Act made in the Forty-ninth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Collection of the Duties and Taxes on Carriages, Servants, Horſes, and Dogs in* Ireland, it is amongſt other Things enacted, that from and after the Expiration of One Calendar Month after the paſſing of the ſaid Act, if any Perſon in *Ireland* ſhall receive or have in his or her Cuſtody or Poſſeſſion any Carriage which ſhall have been ſold or diſpoſed of to ſuch Perſon at any Time after the Expiration of ſuch Calendar Month, and of the Sale and Diſpoſal whereof due Notice ſhall not have been given according to the Directions of the ſaid Act, every ſuch Perſon ſhall be liable to and ſhall be charged with and pay Double the Duty which ſuch Perſon ought otherwiſe by Law to be charged with in reſpect of ſuch Carriage, for the Year in any Part of which ſuch Carriage ſhall have ſo been in the Cuſtody or Poſſeſſion of ſuch Perſon without ſuch Notice having been given as aforeſaid: And whereas it is expedient to repeal ſo much of the ſaid Act as is herein recited; be it therefore enacted, That from and after the paſſing of this Act ſo much of the ſaid laſt recited Act as is herein immediately before recited ſhall be and the ſame is hereby repealed.

49 G. 3. c. 75. impoſing a Penalty of double Tax on the Purchaſer of a Carriage, of the Sale whereof the Seller ſhall neglect to give Notice, repealed.

XVII. And for the more eaſy Collection of the Duties payable to His Majeſty, His Heirs and Succeſſors, upon Hides and Skins tanned, and upon Hides and Skins dreſſed in Oil, and on Vellum and Parchment made in *Ireland*; be it enacted, That in all Caſes where any Duties payable by any Tanner, Baſil Tanner, Currier, Spaniſh Leather Dreſſer, or other Dreſſer of Hides or Skins, or by any Maker of Vellum or Parchment, ſhall be unpaid at the Time when ſuch Duties are by Law made due and payable, it ſhall be lawful for the Collector of Exciſe or other Officer in Charge of the Diſtrict in which ſuch Duties ſhall be charged and payable, by Warrant under his Hand and Seal to empower any Perſon or Perſons to take and diſtrain all or any Hides and Skins, and Pieces of Hides and Skins, whether the ſame ſhall have been tanned or dreſſed or not, and all or any Vellum and Parchment in any Tanyard, Tanhouſe, or other Yard or Workhouſe, Mill, Store or other Place uſed by any ſuch Tanner or other Perſon reſpectively for the tanning, dreſſing, drying or keeping any Hides or Skins, or any Pieces thereof, or for making or keeping any Vellum or Parchment, and to cauſe the ſame to be ſold by Public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duties due from ſuch Tanner, Baſil Tanner, Currier, Spaniſh Leather Dreſſer, or other Dreſſer of Hides or Skins, or from any ſuch Maker of Vellum or Parchment, together with the Coſts and Expences of ſuch taking, diſtraining and ſale, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Perſon or his Repreſentatives: Provided always, that when any of the Articles aforeſaid ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Perſon or his Repreſentatives, at any Time or Times before the Day appointed for the Sale thereof, to require the ſame to be delivered up to him or them upon his or their paying to the Collector or other Officer in Charge as aforeſaid,

Collector of Exciſe may iſſue his Warrant and diſtrain Tanners and Leather Dreſſers for Arrears of Duties.

towards

towards discharging the Duties so due and payable, the real Value of such Articles as he or they shall desire to have delivered up, and the same may be delivered up accordingly.

Wool sold by the Farming Society exempt from Auction Duty.

XVIII. And be it further enacted, That no Duty shall be charged on the Sale by Auction by the Farming Society of *Ireland*, or by the *Cork* Institution at any Public Sale Room of the said Society or Institution, of any Wool the Growth or Produce of *Ireland*, and sent to the said Society or Institution to be disposed of, so as such Sale be the first Sale thereof, and be made for the Account of the Owner of the Land, or of the Person occupying the Land on which such Wool was grown.

Penalties under this Act shall be levied as other Revenues of Customs and Excise.

XIX. 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.

46 G. 3. c. 106.

Commencement of Act.

XX. 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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