ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

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C A P. CLXXI.

An Act to empower the Commiſſioners of His Majeſty's Treaſury to reſtore Seizures; or remit or mitigate Fines, Penalties, or Forfeitures, incurred concerning any Laws relating to the Cuſtoms or Exciſe, or Navigation and Trade of *Great Britain*.

[30th *July* 1814.]

WHEREAS an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, intituled *An Act for making further Proviſions in regard to ſuch Veſſels as are particularly deſcribed in an Act made in the Twenty-fourth Year of the Reign of His preſent Majeſty, for the more effectual Prevention of Smuggling in this Kingdom, and for extending the ſaid Act to other Veſſels and Boats not particularly deſcribed therein; for taking off the Duties on Flaſks in which Wine or Oil is imported; for laying an additional Duty on Foreign Geneva imported; for taking off the Duty on Ebony the Growth of* Africa, *imported into this Kingdom; and for amending ſeveral Laws relative to the Revenue of Cuſtoms:* And whereas by the ſaid Act, the Commiſſioners of the Cuſtoms, in *England* and *Scotland* reſpectively, are authorized to direct, under the Circumſtances and on the Terms and Conditions therein mentioned, any Goods or Commodities whatever, or any Ships, Veſſels, Boats, Horſes, Cattle, or Carriages, which ſhall have been ſeized as forfeited by virtue or in purſuance of any Act or Acts of Parliament relating to the Revenue of Cuſtoms, to be reſtored to the Proprietor or Proprietors: And whereas another Act paſſed in the Fifty-firſt Year of the Reign of His preſent 27 G. 3. c. 32.

51 G. 3. c 96. Majeſty, intituled *An Act to extend the Powers veſted in the Commiſſioners of Cuſtoms, of reſtoring Veſſels and Goods ſeized, to Seizures made by virtue of any Acts relating to the Department of Cuſtoms:* And whereas it is expedient, that the Proviſions of the ſaid Acts ſhould be further extended, and that the Commiſſioners of His Majeſty's Treaſury ſhould be empowered to reſtore, remit, or mitigate, any Forfeiture, Fine, or Penalty, incurred under any Laws relating to the Revenue of Cuſtoms or Exciſe, or Navigation and Trade, either before or after the ſame ſhall have been adjudged in any Court of Law, or by or before any Commiſſioner of Exciſe, or Juſtice or Juſtices of the Peace: 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 it ſhall and may be lawful for the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, by any Order made for that Purpoſe under their Hands, to direct any Ships, Goods, or Commodities whatever, ſeized as forfeited by virtue and in purſuance of any Act or Acts relating to the Revenue of Cuſtoms or Exciſe, or any Act for the Regulation of the Trade and Navigation of this Kingdom, to be reſtored to the Proprietor or Proprietors on the Terms and Conditions which ſhall be mentioned in any ſuch Order, and it ſhall alſo be lawful for the ſaid Commiſſioners of His Majeſty's Treaſury, or any Three or more of them for the Time being, to mitigate or remit any Penalty or Forfeiture which ſhall have been incurred, or any Part of any ſuch Fine or Penalty under any Law or Laws relating to His Majeſty's Revenue of Cuſtoms or Exciſe, or any Act relating to the Trade and Navigation of this Kingdom.

Treaſury empowered to reſtore Seizures to the Proprietors, and to mitigate and remit Penalties incurred under the Laws of Cuſtoms and Exciſe,

II. And be it further enacted, That in any Caſe wherein the ſaid Commiſſioners of His Majeſty's Treaſury ſhall exerciſe the Powers hereby veſted in them, ſuch Goods or Commodities ſhall be reſtored to the Proprietor or Proprietors, or ſuch Fines, Penalties, or Forfeitures, or any Parts thereof remitted or mitigated, in ſuch Manner, and upon ſuch Terms and Conditions, as to Coſts or otherwiſe, as, under the Circumſtances of the Caſe, ſhall appear to the ſaid Commiſſioners to be reaſonable, and as they the ſaid Commiſſioners, or any Three or more of them, ſhall think fit to direct; and no Perſon or Perſons ſhall be entitled to the Benefit of any ſuch Order, unleſs the Terms and Conditions therein contained ſhall be complied with.

on ſuch Conditions as the Treaſury think fit.

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