ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XLIV.

An Act for the Relief of the Captors of Prizes, with respect to the admitting and landing of certain Prize Vessels and Goods in *Ireland*; to continue in force until the Twenty-fifth Day of *March* One thousand eight hundred and sixteen.

[2d *May* 1815.]

WHEREAS by an Act made in the Parliament of *Ireland*, in the Twenty-seventh Year of His present Majesty's Reign, intituled *An Act for the further Increase and Encouragement of Shipping and Navigation*, it was amongst other Things enacted, that certain Duties should be paid upon Ships or Vessels taken and condemned as Prize, and brought or coming into any Port in *Ireland*; and by an Act made in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, in the Forty-third Year of His present Majesty's Reign, intituled *An Act for the Relief of Captors of Prizes with respect to the bringing and landing certain Prize Goods in* Great Britain *during Hostilities*, certain Duties were imposed in *Great Britain* on such Prize Goods and on Foreign Ships and Vessels (except as in the said Act is excepted) condemned as Prize, and certain Provisions were made with respect to the said Prize Goods and Ships: And whereas by an Act made in the Parliament of the said United Kingdom, in the Forty-ninth Year of His present Majesty's Reign, intituled *An Act for repealing the several Duties of Customs chargeable in* Great Britain, *and for granting other Duties in lieu thereof*, and other Acts, certain

Irish Act, 27 G. 3.

43 G. 3. c. 134.

49 G. 3. c. 98.

Duties of Cuſtoms have been granted and made payable on Goods, Wares, and Merchandize, and on Ships and Veſſels taken and condemned as Prize, or ſeized and condemned as Droits of Admiralty, and imported or brought into *Great Britain*, in lieu of the Duties payable under the herein-before recited Act of the Forty-third Year of His preſent Majeſty's Reign: And whereas it is expedient that like Relief ſhould be afforded to the Captors of Prizes, with reſpect to the bringing and landing certain Prize Goods in *Ireland*, and like Duties ſhould be made payable in reſpect thereof, as is afforded and as are now payable in *Great Britain*; 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,

Prize Goods may be landed in Ireland and ſecured in Warehouſe.

That any Goods, Wares, and Merchandize, which ſhall have been taken as Prize before the paſſing or during the Continuance of this Act, and which have been or may be brought into any Port of the United Kingdom by any of His Majeſty's Ships of War, or by any Private or other Ship or Veſſel having Commiſſion from the Lord High Admiral of the United Kingdom of *Great Britain* and *Ireland*, or from the Commiſſioners for executing the Office of Lord High Admiral of the United Kingdom of *Great Britain* and *Ireland* for the Time being, or which have been or may be ſeized by any Non-commiſſioned Veſſels or otherwiſe as Droits of Admiralty, ſhall and may upon or after Condemnation thereof as lawful Prize in any Court in the United Kingdom, or in any of His Majeſty's Dominions out of the United Kingdom, be landed in any Port of *Ireland*, and ſecured under the King's Locks in Warehouſes provided at the ſole Expence of the Captors, with the Privity and Approbation and under the Care and Inſpection of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*.

Prize Goods and Veſſels to pay the Duties in Schedule annexed.

II. And be it further enacted, That upon the Admiſſion of any ſuch Goods, Wares, or Merchandize into ſuch Warehouſes in *Ireland*, and upon the Arrival at any Port in *Ireland* of any Foreign Ship or Veſſel condemned as Prize in any of His Majeſty's Dominions out of the United Kingdom, there ſhall be paid by the Captors or their Agents the ſeveral Duties of Cuſtoms mentioned, ſpecified, and ſet forth in the Schedule to this Act annexed; and that the ſaid ſeveral Duties of Cuſtoms on the Goods, Wares, and Merchandize, other than Ships, in the ſaid Schedule mentioned, ſhall be and are hereby granted, and ſhall be raiſed, levied, and paid to His Majeſty, His Heirs and Succeſſors, over and above all other Duties of Cuſtoms payable in *Ireland*, on the like Articles under or by virtue of any Act or Acts in force immediately before the paſſing of this Act; and that the ſaid Duty on Ships and Veſſels ſhall be in lieu of any Duty on Ships and Veſſels brought into *Ireland* under or by virtue of the Act of the Parliament of *Ireland* made in the Twenty-ſeventh Year of His preſent Majeſty's Reign, herein-before recited.

Such Goods taken out of Warehouſe for Home Conſumption ſhall pay, beſides the Duties in Schedule annexed,

III. And be it further enacted, That any ſuch Goods, Wares, or Merchandize, may be taken out of any ſuch Warehouſes wherein they ſhall be ſecured as aforeſaid (at any Time within Three Years, to be computed from the Day on which ſuch Goods, Wares, and Merchandize ſhall be reſpectively entered with the proper Officers of the Cuſtoms) to be uſed or conſumed in *Ireland*, and that the Perſon or Perſons ſo taking the ſame out of Warehouſe ſhall firſt pay all ſuch Duties, as at the Time of ſo

taking the ſame out of Warehouſe would have been due and payable on ſuch Goods, Wares, and Merchandize, at the Time of ſo taking the ſame out of Warehouſe, to His Majeſty, if the ſame had been regularly imported by way of Merchandize into *Ireland*, over and above the Duties in the Schedule to this Act annexed mentioned and ſpecified, and ſuch Goods, Wares, and Merchandize, ſhall in all other Reſpects be liable to the ſame Reſtrictions and Regulations to which they would have been ſubject if this Act had not been made, except as is otherwiſe provided by this Act: Provided always, that no Duties whatever ſhall be demanded or taken under or by virtue of this Act for any Prize Goods, conſiſting of Military or Ships Stores, (that is to ſay) Sails, Cordage, Anchors, or Cables, Maſts, Yards, Bowſprits, Blocks, Guns, Gunpowder, Shot, Match, Gun Carriages, Cartridges, or other Materials thereto belonging, nor for any Timber and Iron converted into and made fit for Ship-building, or for any of the Uſes and Purpoſes aforeſaid; nor for any Salted Beef, Pork, and Butter, Biſcuit, Small Beer, Peaſe, and Oatmeal; nor for any Sailors Clothes, Hammocks, Bedding, and Apparatus; nor for any Inſtruments belonging to Surgeons; nor for any Bullion; nor for any Goods, Wares, or Merchandize, which, by any Law in force on and immediately before the paſſing of this Act, may be imported into *Ireland* Duty free: Provided alſo, that no Ship of War, nor any Private Ship or Veſſel of War, which hath been or ſhall be taken from the Enemy and legally condemned as Prize, nor the Sails nor any of the Tackle, Apparel, or Furniture, belonging to any ſuch Ship or Veſſel, ſhall be charged or chargeable with or ſubject or liable to pay any Duty whatever under this Act, any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

the ſame Duties as on Goods regularly imported, &c.

Military or Ships Stores, &c. exempted from the Duty on Prize Goods.

IV. And be it further enacted, That Tobacco and Snuff of all Sorts, taken, and condemned as Prize, ſhall and may be brought into any of the Ports of *Ireland*, into which Tobacco may by Law be imported, and that ſuch Tobacco and Snuff brought into any ſuch Port ſhall and may be entered, landed, and lodged, or ſecured in any Warehouſe or Warehouſes provided according to Law for the Reception of Tobacco in *Ireland*, without Payment of any Duty under this Act, and that ſuch Tobacco may be exported from *Ireland* in like Manner, or entered for Home Trade, Manufacture or Conſumption in *Ireland*, on Payment of the like Duties as Tobacco of the Growth or Product of the *Britiſh* Plantations in *America*, or of the United States of *America*, may be exported from *Ireland*, or entered for Home Trade, Manufacture, or Conſumption in *Ireland* reſpectively at the Time; and the Exporter of ſuch Prize Tobacco ſhall, upon the ſaid Tobacco being manufactured in *Ireland* and exported according to Law, be entitled to and allowed ſuch and the like Drawbacks as are ſeverally allowed upon the ſame Sorts and Deſcriptions of Tobacco manufactured from Tobacco of the Growth or Product of the *Britiſh* Colonies or Plantations, or of the United States of *America*, legally exported from *Ireland*.

Prize Tobacco and Snuff exempted from the Duty under this Act.

V. And be it further enacted, That all Wheat, Wheat Meal or Flour, Rye, Barley, Beer or Big, Oats, Oatmeal, Peaſe, Beans, *Indian* Corn or Maize taken and condemned as Prize, ſhall, on the ſame being brought into any Port in *Ireland*, be warehouſed and ſubject to ſuch Rules, Regulations, Reſtrictions, Duties, Drawbacks, Penalties, and Forfeitures, as are provided and enacted by any Act or Acts of Parliament in force in *Ireland* on

Prize Wheat, &c. to be warehouſed under the Regulations provided for Foreign Wheat, &c.

and immediately before the paſſing of this Act, with reſpect to any Foreign Corn imported into *Ireland*, as fully and effectually to all Intents and Purpoſes, as if all the Clauſes, Powers, Directions, and Authorities in ſuch Acts reſpectively were particularly repeated and re-enacted in the Body of this preſent Act.

Prize Foreign Veſſels to pay the Duty on firſt Arrival;

VI. And be it further enacted, That when any Foreign Ship or Veſſel (not being a Ship of War or a Private Ship or Veſſel of War) hath been or ſhall hereafter be taken before the paſſing or during the Continuance of this Act, and hath been or ſhall be condemned as Prize in any of His Majeſty's Dominions out of the United Kingdom, the Duty due and payable by Law in *Great Britain* or *Ireland* reſpectively for ſuch Ship or Veſſel under any Act or Acts in force for that Purpoſe in *Great Britain*, or under this Act, ſhall be paid upon the firſt Arrival of ſuch Ship or Veſſel at any Port in the United Kingdom, to the Collector of His Majeſty's Cuſtoms at ſuch Port, by the Maſter, Owner, or Conſignee of ſuch Ship or Veſſel, whether the ſame ſhall or ſhall not have been ſold by the Captors after Condemnation; and that no Foreign-built Ship or Veſſel ſo condemned ſhall enjoy or be entitled to the Privilege of a *Britiſh*-built Ship or Veſſel or of an *Iriſh* Ship or Veſſel until ſuch Duty ſhall be paid for the ſame; and it ſhall be lawful for any Officer or Officers of His Majeſty's Cuſtoms in *England*, *Scotland*, or *Ireland* reſpectively, to ſtop and detain ſuch Ship or Veſſel at any ſuch Port in *England*, *Scotland*, or *Ireland* reſpectively, until the ſaid Duty ſhall be paid as aforeſaid; and in caſe Payment thereof ſhall not be made for the Space of Three Calendar Months after the firſt Arrival of ſuch Ship or Veſſel at any Port in *England*, *Scotland*, or *Ireland* reſpectively, it ſhall and may be lawful for the Commiſſioners of His Majeſty's Cuſtoms in *England*, *Scotland*, or *Ireland* reſpectively, or any Three or more of them, to cauſe ſuch Ship or Veſſel, and her Maſts, Apparel and Furniture, to be ſold publicly to the beſt Bidder, and the Produce thereof to be applied firſt to the Payment of the Charges that ſhall ariſe by ſuch Detention and Sale, next to the Payment of the Cuſtoms and Duties, and the Overplus to be paid to the Proprietor of ſuch Ship or Veſſel or other Perſon duly authorized by ſuch Proprietor to receive the ſame; and that whenever ſuch Duty ſhall be paid for and in reſpect of ſuch Foreign Ship or Veſſel at the Port of the firſt Arrival of ſuch Ship or Veſſel either in *Great Britain* or *Ireland* reſpectively, no Duty ſhall be payable on the Arrival of ſuch Ship or Veſſel at any other Port of *Great Britain* or *Ireland* reſpectively under this Act, or any other Act or Acts in force for that Purpoſe, in reſpect of ſuch Veſſel having been ſo taken and condemned as aforeſaid; and that whenever any ſuch Foreign Ship or Veſſel ſhall have been brought into any Port in *Great Britain* and ſhall have been condemned in any Court in *Great Britain* as lawful Prize, and ſhall have paid the Duties impoſed on ſuch Ship or Veſſel, under and by virtue of any Act or Acts in force in *Great Britain*; no Duty whatever ſhall be payable in *Ireland* for or in reſpect of ſuch Ship or Veſſel under or by virtue of this Act.

not to be entitled to the Privilege of Britiſh-built Ships till Duty is paid.

If Duty be not paid, Ships to be ſold.

Certificate of Condemnation of Goods to be produced, &c.

VII. And be it further enacted, That whenever any Goods or any Ship or Veſſel taken as Prize and condemned as lawful Prize ſhall be imported or brought into *Ireland*, a Certificate from and under the Hand and Seal of the Judge or Regiſtrar of the Court in which ſuch Goods ſhall have been condemned, ſhall be produced to the Collector or principal Officer of His

Majesty's Customs at the Port or Place in *Ireland* into which such Goods shall be imported, certifying the Condemnation thereof; and the Master of the Ship or Vessel on board of which such Goods shall be imported shall, together with the Importer, Proprietor, or Consignee, make Oath before the said Collector or principal Officer (who is hereby empowered to administer the same), that to the best of their Knowledge and Belief the Goods so imported are the identical Goods mentioned in the Certificate of Condemnation.

Prize Goods to be entered as such on Pain of Seizure.

VIII. And be it further enacted, That on the Importation into *Ireland* of any Goods, Wares, or Merchandize which shall have been condemned as lawful Prize, the same shall be entered as Prize Goods, and shall be so distinguished and specified in every Entry of such Goods, Wares, and Merchandize; and in case such Goods, Wares, or Merchandize shall not be so entered, distinguished, and specified, all such Goods, Wares, and Merchandize shall be forfeited, and may be seized by any Officer or Officers of Customs or Excise.

Prize Goods warehoused may be exported within Three Years.

IX. And be it further enacted, That any Prize Goods which shall be received into any Warehouse in *Ireland* under this Act, and which shall have paid the respective Duties due and payable under this Act, shall and may at any Time within Three Years, to be computed from the Day on which such Goods, Wares, and Merchandize shall be entered with the proper Officer of the Customs, be exported directly from *Ireland* either by the Captors or their Agents, or by any other Person or Persons, without paying any further Duty of Customs or Excise for the same, the Person or Persons exporting the same giving sufficient Security in double the Value of the Goods before the Delivery thereof out of the Warehouse, that the same shall be really and truly exported, and not brought back again or re-landed in any Part of *Ireland*, or landed in the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or the Islands of *Faro* or *Ferro*, which Security the Customer or Collector of the Port from whence the same are intended to be exported, is hereby required and authorized to take in His Majesty's Name, and to His Majesty's Use.

Goods not cleared within Three Years, may be sold for Duties, &c.

X. And be it further enacted, That if the Owner or Proprietor of any Goods, Wares, or Merchandize, which shall be secured in Warehouses under the Regulations of this Act, shall not within the Space of Three Years, to be computed as aforesaid, clear and take away such Goods, Wares, and Merchandize from and out of such Warehouses, either for Exportation or for Consumption in *Ireland*, then and in such Case it shall and may be lawful for the Commissioners of Customs and Port Duties in *Ireland*, to cause all such Goods, Wares, and Merchandize to be publicly sold; and after such Sale, the Produce thereof shall in the First Place be applied to or towards Payment of the Charges of Warehouse Room, and other Charges that shall arise thereon; and in the next Place, to or towards Payment of the Duties of all Customs and Excise on such Goods, Wares, and Merchandize; and the Overplus (if any) shall be paid to the Owner or Proprietor, or such other Person or Persons as may be authorized to receive the same: Provided always, that no Goods, Wares, or Merchandize prohibited to be imported into *Ireland*, which shall be warehoused under the Authority of this Act, shall be permitted to be cleared from Warehouse for Home Consumption in *Ireland*.

When any Part of the Duties in Great Britain on Articles liable to Duty under this Act ſhall be repealed or ceaſe, the Duties under this Act ſhall be reduced in like Proportion.

XI. And be it further enacted, That whenever it ſhall happen that any of the Duties of Cuſtoms or Exciſe in *Great Britain*, granted or made payable by any Act in force in *Great Britain*, at the Time of the paſſing of this Act, upon any Articles on which any Duty is impoſed by this Act or the Schedule hereto annexed, or any Part of ſuch Duties in *Great Britain* ſhall ceaſe or determine, or be repealed, or be or become no longer payable in *Great Britain*; Proviſion ſhall be made, that ſo much of the Duties of Cuſtoms granted by this Act and made payable in *Ireland*, as ſhall be equal to the Duties which ſhall ſo ceaſe or determine, or be repealed as aforeſaid in *Great Britain*, ſhall in like Manner ceaſe or determine or be repealed, and ſhall not be payable in *Ireland* at any Time after the Time when ſuch Duties of Cuſtoms or Exciſe ſhall ceaſe or determine or be repealed, or be or become no longer payable in *Great Britain*; and the Duties of Cuſtoms made payable by this Act ſhall be reduced accordingly.

Duties and Drawbacks to be levied and paid as former Duties and Drawbacks.

XII. And be it further enacted, That the ſeveral Rates and Duties by this Act made payable ſhall be paid and payable according to the Amount thereof in *Britiſh* Currency; and ſhall be raiſed, levied, collected, paid, and applied, in the ſame Manner, and under ſuch Powers and Authorities, Penalties and Forfeitures, and by ſuch Ways and Methods, and under ſuch Rules and Directions, as are appointed, directed, and expreſſed for the raiſing, collecting, levying, and paying, and managing of any Duties payable on Goods, Wares, and Merchandize imported into and exported from *Ireland*, or for the levying and applying any Fines, Penalties, or Forfeitures, in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling 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 the Reign of His preſent Majeſty, 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 Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes, as if the ſame Powers and Authorities, Rules and Directions, Penalties and Forfeitures, 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 Act paſſed in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, or in and by any other Act or Acts as aforeſaid is provided.

14 & 15 C. 2.

46 G. 3. c. 106.

Continuance of Act.

XIII. And be it further enacted, That this Act ſhall be and continue in force from and after the paſſing thereof, until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and ſixteen, and no longer.

Act may be altered or repealed this Seſſion.

XIV. And be it further enacted, That this Act may be amended, altered, or repealed, by any Act or Acts to be made in this Seſſion of Parliament.

SCHE-

SCHEDULE to which this Act refers.

A TABLE of the Duties of Customs payable on Goods, Wares, and Merchandize taken and condemned as Prize, or seized and condemned as Droits of Admiralty, and imported or brought into Ireland.

	Duty, British Currency. £	s.	d.
BRANDY, if taken by a Ship of War or seized as Droits of Admiralty, the Tun, containing 252 Gallons - -	3	11	3
——— if taken by a Private Vessel, the Tun containing 252 Gallons - - - - -	1	3	9
Cocoa, if taken by a Ship of War or seized as Droits of Admiralty, the Cwt. - - -	—	5	11
——— if taken by a Private Vessel, the Cwt. - -	—	1	11
Coffee, if taken by a Ship of War, or seized as Droits of Admiralty, the Cwt. - - - -	—	16	7
——— if taken by a Private Vessel, the Cwt. - -	—	5	7
Sugar, if taken by a Ship of War, or seized as Droits of Admiralty, the Cwt. - - - -	—	9	6
——— if taken by a Private Vessel, the Cwt. - -	—	3	2
Vinegar, if taken by a Ship of War, or by a Private Vessel, the Tun, containing 252 Gallons - - -	2	10	—
Wine, if taken by a Ship of War, or by a Private Vessel, the Tun, containing 252 Gallons - - -	2	10	—
All other Goods, Wares, and Merchandize not particularly excepted or otherwise charged with Duty, if taken by a Ship of War, or seized as Droits of Admiralty, for every £100. of the Value thereof - - -	11	17	6
——— if taken by a Private Vessel, for every £100. of the Value thereof - - - -	3	19	2
Ships or Vessels condemned as Prize or as Droits of Admiralty in any of His Majesty's Dominions out of the United Kingdom (except Ships of War or Private Ships or Vessels of War) with their Tackle, Apparel, and Furniture (except Sails) for every £100. of the Value thereof - - - - -	15	16	8

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1815.