ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

****

C A P. XX.

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*. [11th *April* 1816.]

WHEREAS the Commissioners of Customs and Port Duties and the Commissioners of Inland Excise and Taxes in *Ireland*, respectively, pursuant to the Powers and Authorities in them vested by Law for that Purpose, have been used and accustomed to appoint, in and for the several and respective Districts in *Ireland* (except the District of *Dublin*), a Number of Sub-Commissioners for the Purpose of hearing, trying, and determining all Complaints and Informations for the Recovery of Fines, Penalties, and Forfeitures imposed by the several Acts in force in *Ireland* relating to the Revenues of Customs, Excise, or Taxes respectively; and Three of such Sub-Commissioners, or the Majority of them, have been used and accustomed to give Judgment, and award Execution thereon: And whereas Doubts have arisen whether in Cases where the Sub-Commissioners of any District exceed Five in Number the Majority of such Sub-Commissioners be not necessary to constitute a competent Court to hear, try, and determine any such Complaint or Information: For the removing of the said Doubts, be it 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 assem-

Informations for Recovery of Fines (except in the Diſtrict of Dublin) may be determined before Three Sub-Commiſſioners.

bled, and by the Authority of the ſame, That from and after the paſſing of this Act all Complaints and Informations for the Recovery of any Fine, Penalty or Forfeiture for any Offence againſt or any Breach of any Act or Acts in force or to be in force in *Ireland*, relating to any of the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, which ſhall have been or ſhall be committed within any Diſtrict in *Ireland* (except the Diſtrict of *Dublin*), ſhall and may be heard, tried, and determined before any Three or more of the Sub-Commiſſioners of Cuſtoms and Port Duties, or before any Three or more of the Sub-Commiſſioners of Inland Exciſe and Taxes of ſuch Diſtrict, as the Caſe may be, and that any and every Judgment or Execution which ſhall be given or awarded by the Majority ſitting on the Trial of any ſuch Complaint or Information ſhall be valid and effectual to all Intents and Purpoſes whatſoever; any Thing in any Act or Acts to the contrary notwithſtanding.

Appeal.

II. Provided always, and be it enacted, That nothing in this Act contained ſhall take away or in any Manner affect the Remedy of Appeal provided for the Party or Parties aggrieved in and by an Act made in the Parliament of *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *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; or in and by any other Act or Acts in force in *Ireland*.

Iriſh Act, 14 & 15 C. 2.

Parties and Witneſſes to be ſummoned.

III. And whereas in and by the ſaid recited Act made in the Fourteenth and Fifteenth Years of the Reign of His ſaid late Majeſty *Charles* the Second, it is amongſt other Things enacted, that the Sub-Commiſſioners as therein mentioned ſhall be authorized upon any Complaint or Information to proceed to Examination of the Matter of Fact by ſummoning or cauſing Parties and Witneſſes to be ſummoned to appear before them by cauſing Summonſes in Writing under the Hand of the Clerk or other Officer thereunto appointed, to be left at the uſual Place of Abode or Habitation of ſuch Party or Witneſs: And whereas it is expedient to provide for the more eaſy and convenient iſſuing of ſuch Summons or Notice; be it therefore enacted, That it ſhall and may be lawful to and for the Collector of Cuſtoms or Exciſe, or any Perſon appointed by ſuch Collectors reſpectively, or to and for any Sub-Commiſſioner of the reſpective Diſtricts, to ſign and iſſue any Notice or Summons to Parties and Witneſſes to appear on the Trial of any Complaint or Information exhibited in ſuch Diſtrict, and every ſuch Notice or Summons which ſhall be ſo ſigned and iſſued ſhall be as good, valid, and effectual to all Intents and Purpoſes as if the ſame had been iſſued purſuant to the Directions and Proviſions of the ſaid recited Act of the Fourteenth and Fifteenth Years of the Reign of His ſaid late Majeſty King *Charles* the Second, any Thing in the ſaid Act to the contrary notwithſtanding; and in caſe any Perſon who ſhall be duly ſummoned to be a Witneſs as aforeſaid ſhall neglect to appear without reaſonable Excuſe for ſuch Neglect, or appearing ſhall refuſe to give his, her,

her, or their Teſtimony concerning the Matter in queſtion, every ſuch Perſon for every ſuch Neglect or Refuſal ſhall forfeit the Sum of Twenty Pounds.

Goods ſeized may be claimed by Conſignees on certain Conditions.

IV. And be it further enacted, That whenever any Goods, Wares, and Merchandize ſhall be ſeized after the landing thereof in *Ireland*, for any Offence againſt any Act or Acts in force in *Ireland*, relating to any Matters and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, it ſhall and may be lawful for the Conſignee or Conſignees thereof to claim ſuch Goods, Wares, and Merchandize on behalf of the Owner or Owners thereof, ſuch Conſignee or Conſignees making an Affidavit before the Officer empowered to receive ſuch Claim of the Name or Names, Place or Places of Abode of the real Owner or Owners of ſuch Goods, Wares, and Merchandize, and alſo giving Security by Bond to His Majeſty, with Two ſufficient Sureties to be previouſly approved of by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the Collector or other Principal Officer of the Cuſtoms for the Diſtrict within which ſuch Claim ſhall be entered, in the Penalty of One hundred Pounds, or ſuch further Sum not exceeding Three hundred Pounds, as ſhall be reaſonably deemed ſufficient by ſuch Commiſſioners, Collector or other Officers, to anſwer and pay the Coſts which may be occaſioned by ſuch Claim, in caſe of the Condemnation of ſuch Goods, Wares, or Merchandize, ſuch Coſts to be taxed by the Chief Remembrancer of the Court of Exchequer or his Deputy; any Thing in the before mentioned Act of the Forty-ſixth Year of His preſent Majeſty's Reign, or any Act or Acts in force in *Ireland*, to the contrary thereof notwithſtanding.

Penalties to be levied in Britiſh Currency, though not ſet forth in the Complaint.

V. And whereas under and by virtue of the ſeveral Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, and of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, the ſeveral pecuniary Fines, Penalties, and Forfeitures inflicted or impoſed by the ſaid Acts are directed to be payable and to be paid and received in *Britiſh* Currency; be it further enacted, That in ſuing for any ſuch Fine, Penalty, or Forfeiture, it ſhall not be neceſſary to ſpecify, mention, or ſet forth in the Complaint, or Information, or in any Judgement given thereon, or in any Warrant to be iſſued founded upon ſuch Judgement, the Currency in which ſuch Fine, Penalty, or Forfeiture ſhall be paid or receivable, but every ſuch Fine, Penalty, and Forfeiture ſhall be levied, recovered, and paid, according to the Amount thereof in *Britiſh* Currency.

Period allowed for clearing Goods warehouſed to be extended.

VI. And be it further enacted, That any Goods, Wares, or Merchandize which may have been or may be warehouſed or otherwiſe ſecured without Payment of Duty in *Ireland*, may be permitted and allowed to remain warehouſed or otherwiſe ſecured beyond the Period now allowed by Law for clearing and taking the ſame from and out of Warehouſe; and that the Period for which any Goods, Wares, or Merchandize are allowed by Law to be bonded or warehouſed in *Ireland*, may be extended in like Manner and under like Regulations in *Ireland*, as are directed and required with reſpect to Goods warehouſed in *Great Britain*,

by

by an Act made in the Forty-ninth Year of His preſent Majeſty's Reign, 49G.3.c.106. intituled *An Act for allowing further Time for taking Goods out of Warehouſe and paying Duties thereon.*

Penalties to be levied in Britiſh Currency.

VII. And be it further enacted, That all Penalties and Forfeitures under this Act ſhall be paid and payable in *Britiſh* Currency, and ſhall be raiſed, levied, collected, paid, ſued for, recovered, and applied in ſuch Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, as are appointed, directed, and expreſſed for the recovering of any Penalties or Forfeitures in and by the ſaid recited Act made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, or in and by the ſaid recited Act made in the Forty-ſixth Year of the Reign of His preſent Majeſty, 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 were herein repeated and re-enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the ſaid recited Act of the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid, is provided.

Act may be altered this Seſſion.

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

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