

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LXXXV.

An Act to make further Regulations for securing the Collection of the Duties of Customs and Excise in *Ireland*, and for the Importation into *Ireland* of *American* Staves, and of old Plate and Books from *Great Britain*. [26th *June* 1816.]

WHEREAS it is expedient to proportion the Rewards to Officers of the Revenue, and others, making Seizures of Spirits, Tobacco, and Snuff, in some Degree to the Activity and Zeal of the Officers, and the Danger and Risk incurred in making such Seizures; 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 so much of an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled *An Act more effectually to regulate the Collection of the Duties on Goods, Wares, and Merchandize, imported or exported into or from* Ireland, *and the Payment of Bounties, Allowances, and Drawbacks thereon;* and of an Act made in the Forty-seventh Year of His Majesty's Reign, intituled *An Act to grant to His Majesty, until the Fifth Day of* July *One thousand eight hundred and eight, certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Goods, Wares, and Merchandize, into and from* Ireland, as directs in what Manner the Produce arising by the Sale of any Brandy, Rum, Geneva, or other Foreign Spirits, or of any Tobacco, which shall be seized and condemned, as being illegally imported into *Ireland*, or attempted or intended

So much of 46 G. 3. c. 87. and of 47 G. 3. Sess. 2. c. 16. as directs in what Manner the Produce of Seizures of Foreign Spirits or Tobacco shall be applied, repealed.

intended so to be, shall be applied, or as gives any Part of such Produce to any Person or Persons who shall seize such Spirits or Tobacco, shall be and the same is hereby repealed.

In what Manner such Seizures shall be disposed of.

II. And be it further enacted, That from and after the passing of this Act it shall and may be lawful for the Commissioners of Customs and Port Duties, and for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them respectively, and they are hereby authorized in Cases appertaining to the Customs or Excise respectively, to direct any Foreign Spirits, Tobacco, or Snuff, which shall be seized, and shall be condemned as forfeited under any Act or Acts in force in *Ireland*, relating to the Revenues of Customs or Excise, to be sold either for Home Consumption or Exportation, if under all the Circumstances it shall appear to the said Commissioners respectively, to be most conducive to the Protection of the Revenue so to do; and it shall be lawful for the said Commissioners respectively, from Time to Time to give such Directions for the Removal of any such Spirits, Tobacco, or Snuff, and to make such Regulations for the ascertaining the Value of such Spirits, Tobacco or Snuff, or to fix any Average Value thereof, for the Purpose of ascertaining the Rewards to which the Informers, or Officers, or Persons seizing the same respectively, may be entitled, and as to the Time and Manner of paying the same, as to such Commissioners respectively shall seem fitting, and also to regulate the Amount and Mode of Distribution of Rewards, to any Commissioned or Non-commissioned Officer or Private Man of His Majesty's Forces, or any Commissioned Officer, Petty or Warrant Officer, or Seaman of His Majesty's Navy, or Marines, as shall appear to be reasonable, and the Time and Mode of paying the same.

Rewards for Seizures, how to be apportioned and applied.

III. And be it further enacted, That the several Rewards herein-after mentioned shall be paid and allowed for and in respect of all Seizures of Foreign Spirits, Tobacco, and Snuff, which shall be made from and after the passing of this Act, that is to say, in the case of Seizures of such Spirits, Tobacco, or Snuff, made at Sea, or in any Port or Harbour of *Ireland*, if the Officer of Customs or Excise, or other Persons making such Seizures, shall also arrest, stop, and detain the Persons, or some or one of them, who shall be or shall have been employed in navigating the Ship, Vessel, or Boat, in or on board which such Spirits, Tobacco, or Snuff shall be or shall have been brought, found, or seized, or in unlading, removing, or carrying away such Spirits, Tobacco, or Snuff, and shall take or convey, or cause every Person so arrested, stopped, or detained, to be taken or conveyed before One or more of His Majesty's Justices of the Peace, to be dealt with according to Law, or being a Seaman or Seafaring Man, found on board such Ship, Vessel, or Boat, shall take and carry him to any Ship or Vessel of War in His Majesty's Service, or into the Custody of any Officer employed in His Majesty's Impress Service, then and in any such Case such Officer of the Customs or Excise, or other Person so making Seizure of Spirits, Tobacco, or Snuff, shall be entitled to, and shall be paid One Moiety of the Value at which such Spirits, Tobacco, or Snuff shall be or shall have been respectively estimated or fixed by the said Commissioners of Customs and Port Duties, or by the said Commissioners of Inland Excise and Taxes respectively, in pursuance of the Powers vested in them by this Act; and in the case of such Seizures of Spirits, Tobacco, or Snuff, made on Shore, if

the Officer of Customs or Excise, or other Person making the same, shall also stop, arrest, and detain the Persons or some or one of them from whom the same shall be seized, and shall take or carry, or cause every Person so arrested, stopped, or detained to be taken or carried, before One of His Majesty's Justices of the Peace to be dealt with according to Law, then and in such Case such Officer of the Customs or Excise, or other Person so making Seizure of Spirits, Tobacco, or Snuff, shall be entitled to and shall be paid One Moiety of the full Value at which such Spirits, Tobacco, or Snuff, shall be or shall have been so estimated or fixed as aforesaid; and in the Case of such Seizure of Spirits, Tobacco, or Snuff, whether on Sea or on Shore, if the Officer of the Customs or Excise, or other Person making the same, shall also seize and prosecute, or cause to be prosecuted, the Ship, Vessel, or Boat on board of which such Spirits, Tobacco, or Snuff shall be or shall have been brought, found, or seized, or the Cattle or Carriages used or employed in moving or conveying the same, but shall not also stop, arrest, and detain the Persons, or some or one of them, who shall be or shall have been employed in navigating the Ship, Vessel, or Boat in or on board which such Spirits, Tobacco, or Snuff shall be or shall have been brought, found, or seized, or in unlading, removing, or carrying away such Spirits, Tobacco, or Snuff, or the Persons, or some or one of them, from whom the same shall be seized and taken, or carry or cause all and every such Persons so stopped, detained, or arrested to be taken or carried before One or more of His Majesty's Justices of the Peace, to be dealt with according to Law, then and in every such Case, the Officer of the Customs or Excise, or other Person making such Seizure, shall be entitled to and shall be paid only One-third Part of the Value at which such Spirits, Tobacco, and Snuff shall be so estimated or fixed as aforesaid; and in case any Officer of Customs or Excise, or other Person, shall make Seizure of any Spirits, Tobacco, or Snuff, and shall neither seize and prosecute, or cause to be prosecuted, the Ship, Vessel, or Boat, Cattle or Carriage, in or on board which such Spirits, Tobacco, and Snuff shall be or shall have been brought, found, or seized, or which shall be used or employed in removing or conveying the same, nor shall stop, arrest, and detain the Person or Persons, or some or one of them, who shall be or shall have been employed in navigating the Ship, Vessel, or Boat, in or on board which such Spirits, Tobacco, or Snuff shall be or shall have been brought, found, or seized, or in unlading, removing, or carrying such Spirits, Tobacco, or Snuff, or from whom the same shall be seized or taken, or shall not carry and convey, or cause all and every such Person so arrested, stopped, or detained before One or more of His Majesty's Justices of the Peace, then and in such Case the Officer of the Customs or Excise, or other Person making such Seizure, shall be entitled to and shall be paid only One Fourth Part of the Value at which such Spirits, Tobacco, or Snuff shall be so estimated or fixed as aforesaid; and in all Cases where any such Officers or Persons shall seize, within the Limits of any of the Ports of *Ireland*, or in any Part of the *Irish* Channel, or elsewhere on the High Seas within One hundred Leagues of any Part of the Coasts of *Ireland*, any Spirits which shall have been sunk or concealed under or in the Water within such Limits or Distance, every such Officer and Person so seizing such Spirits shall be entitled to and shall be paid One Moiety of the Value at which such Spirits shall be so estimated or fixed as aforesaid.

IV. And

So much of 46 G. 3. c. 87. as gives Allowance at Scale for Draft of Packages of Tobacco, repealed.

Allowance.

IV. And be it further enacted, That ſo much of the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty's Reign, whereby it is enacted, that an Allowance at the Scale ſhall be made of Eight Pounds for Draft of every Package that ſhall contain Four hundred and fifty Pounds Weight of Tobacco, or more, and Two Pounds for every ſuch Package for Nailage, ſhall be and the ſame is hereby repealed; and that from and after the paſſing of this Act, the proper Cuſtoms Landing Waiter and Landing Waiters ſhall, in the weighing and taking Account of all Tobacco and Snuff reſpectively, give the Turn of the Scale in favour of the Crown, and in lieu thereof ſhall allow Two Pounds Weight Avoirdupois, and no more, for Draft of every Package which ſhall contain Four hundred and fifty Pounds Weight, or more, of Tobacco or Snuff reſpectively, any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

Commiſſioners of Cuſtoms may permit the Importation of Tobacco, Spirits, &c. into any Iriſh Port.

V. And be it further enacted, That from and after the paſſing of this Act, it ſhall and may be lawful for the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, to permit the Importation into *Ireland* of Tobacco, Spirits, Teas, Wines, or Coffee, at any ſuch Ports or Places in *Ireland* as the ſaid Commiſſioners ſhall think fit, under and ſubject to ſuch Regulations and Reſtrictions in other Reſpects as Tobacco, Spirits, Teas, Wines, or Coffee may by Law be imported into *Ireland*; provided it ſhall be made to appear, to the Satisfaction of the ſaid Commiſſioners, that ſuch Port or Place is, with reſpect to the Trade and Commerce carried on therein, and from the Nature of its Situation, a Port or Place at which it would be juſt and reaſonable to permit ſuch Importation.

Staves not exceeding 1 ½ Inches thick of the United States, &c. may be imported on Payment of One Third of the Duties under 54 G. 3. c. 129. and 55 G. 3. c. 14.

VI. And be it enacted, That from and after the paſſing of this Act it ſhall and may be lawful for the Commiſſioners of Cuſtoms and Port Duties, to permit all Staves of Wood not exceeding One Inch and a Half in Thickneſs, being of the Growth and Production of the United States of *America*, or of the Growth and Production of *Eaſt* or *Weſt Florida*, and imported from thence reſpectively into *Ireland*, on Payment of One Third Part only of the ſeveral Duties of Cuſtoms charged on Staves in and by an Act made in the Fifty-fourth Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty Rates and Duties, and to allow Drawbacks and Bounties on certain Goods, Wares, and Merchandize, imported into and exported from* Ireland, *in lieu of former Rates and Duties, Drawbacks and Bounties*; and in and by an Act made in the laſt Seſſion of Parliament, intituled *An Act to impoſe certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Sorts of Wood into and from* Ireland, *in lieu of former Duties and Drawbacks on the like Sorts of Wood; and to indemnify Perſons who have admitted certain Sorts of Wood to Entry, on Payment of a Proportion only of the Duty impoſed thereon*, and the Schedules to the ſaid Acts reſpectively annexed; any Thing in the ſaid recited Acts or either of them, or in the Schedules thereto annexed, to the contrary in anywiſe notwithſtanding.

Auctioneers to prove no Sale took place under Catalogue in any Action for Non-

VII. And, for the better ſecuring the Collection of the Duties payable on Auctions in *Ireland*, be it further enacted, That upon the Trial of any Complaint or Information againſt any Auctioneer (who ſhall have delivered or cauſed to be delivered, or who ſhall deliver or cauſe to be delivered any Catalogue of any Sale by Auction, intended to be held by ſuch Auctioneer) for the Recovery of any Penalty for the Offence of neglecting or omitting

to

to deliver any such Sale Account as such Auctioneer is, under and by virtue of an Act passed in the Fifty-fourth Year of His present Majesty's Reign, intituled *An Act to grant to His Majesty Duties upon Auctions in Ireland, in lieu of former Duties thereon, and to provide for the regulating and securing the Collection of the said Duties, and to prevent Frauds therein*, required to deliver of the several Articles, Lots, or Parcels contained in such Catalogue as aforesaid, every such Auctioneer shall be convicted of such Offence and shall incur such Penalty, unless such Auctioneer shall make due Proof that no Sale whatever by way of Auction had taken place, or was any way opened or begun under such Catalogue. delivery of Sale Accounts under 54 G. 3. c. 82.

VIII. And whereas by an Act made in the Forty-eighth Year of His present Majesty's Reign, intituled *An Act for abolishing Fees received by Officers in the Service of the Customs, in the several Ports of Ireland, and for regulating the Hours of Attendance, and the Number of Holidays to be observed by the said Officers, and certain Officers of Excise*, it is enacted, that certain annual Payments by way of Compensation shall be made to Officers, Clerks, and other Persons employed in or holding any Office in the Service of the Customs, at any Port in *Ireland*, who may sustain Loss by the Abolition of Fees directed by the said Act, and that every such annual Payment by way of Compensation to any such Officer, Clerk, or other Person shall continue during the Time any such Person shall continue to hold such Office or Employment: And whereas it may happen that such Officers, Clerks, or other Persons receiving such Compensation, may be removed to some other Offices or Employments in the Service of the Customs, the annual Salary or other Emoluments of which may not amount to more than the Salary and annual Allowance by way of Compensation made to such Officer, Clerk, or other Person under the said recited Act in respect of the Office from which such Officer, Clerk, or other Person may be removed, and which might be detrimental to the Officer, Clerk, or other Person so removed; be it therefore provided and enacted, That in case any such Officer, Clerk, or other Person who shall receive any such annual Payment by way of Compensation under the said recited Act of the said Forty-eighth Year shall be removed to any other Office or Employment in the Service of the Customs, the annual Salary or other Emoluments of which do not amount to more than the Salary, and the further annual Allowance by way of Compensation made under the said recited Act, to any such Officer, Clerk, or other Person, would have amounted to, then and in such Case, it shall and may be lawful for the Commissioners of Customs and Port Duties, by and with the Consent and Approbation of the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, to continue to pay such Officer, Clerk, or Person so removed, the Allowance or any Part thereof which may have been granted by way of annual Compensation, for Loss of Fees, to such Officer, Clerk, or other Person, by the said Commissioners, by the Direction of the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, according to the said recited Act, notwithstanding any such Removal as aforesaid, and notwithstanding any Thing in the said recited Act in anywise to the contrary. 48 G. 3. c. 56. Compensation for Loss of Fees to Officers of the Customs.

IX. And be it further enacted, That from and after the passing of this Act it shall and may be lawful for the Commissioners of Customs and Port Duties in *Ireland*, to admit to Entry and Importation from *Great Britain* into *Ireland*, free of Duty, any Gold or Silver Plate or Printed Books Plate and Bound Books not for Sale may be imported

from Great Britain to Ireland Duty free.

Books bound, being the Private Property of any Perſon or Perſons in *Ireland*, and being for the private Uſe of ſuch Perſon or Perſons, and not for Sale, under ſuch Rules and Regulations as the ſaid Commiſſioners of Cuſtoms and Port Duties ſhall from Time to Time think fit to make in that Behalf; any Thing in any Act or Acts to the contrary in anywiſe notwithſtanding.

Atteſted Copy of the Regiſtry of the Appointment of Sub-commiſſioners or of Officers of the Cuſtoms or Exciſe, ſufficient Evidence.

X. And be it further enacted, That on the Trial of any Complaint or Information, or other Proceeding whatever, for any Penalty or Forfeiture for or on account of any Offence, Matter, or Thing, incurred or committed againſt or concerning any of the Proviſions of any Act or Acts in force, or hereafter to be in force, relating to any of the Revenues, Matters, or Things, under the Management of the Commiſſioners of Cuſtoms and Port Duties, and the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or either of them, where it may be neceſſary to prove any Perſon acting as a Sub-commiſſioner, or as an Officer of Cuſtoms or Exciſe, or as an Officer acting under or employed by the ſaid Commiſſioners reſpectively, an atteſted Copy of the Regiſtry or Entry of the Commiſſion or Appointment of ſuch Sub-commiſſioner or Officer in any of the Books of or belonging to the ſaid Commiſſioners reſpectively, or in any of the Books of the Collector of Cuſtoms and Port Duties, or of Inland Exciſe and Taxes for the Diſtrict within which ſuch Perſon acted as a Sub-commiſſioner or other Officer, ſigned by the Secretary, or Perſon acting as Secretary, to the ſaid Commiſſioners reſpectively, by the Collector of Cuſtoms and Port Duties, or Collector of Inland Exciſe and Taxes of the Diſtrict, or other Officer in charge of the Collection of the Diſtrict within which ſuch Perſon acted as aforeſaid, or ſigned by any Perſon employed by and in the Office of ſuch Collector of Cuſtoms and Port Duties, or Collector of Inland Exciſe and Taxes, or other Officer in charge as aforeſaid reſpectively, ſhall be admitted as ſufficient Evidence that ſuch Perſon was duly appointed and was a Sub-commiſſioner or other Officer, without producing the Commiſſion or Appointment by which ſuch Perſon was appointed; and that when it may be neceſſary to give in Evidence before any Court in *Ireland*, any Decree, Order, or Proceeding of the Commiſſioners of Appeals in Revenue Caſes in *Ireland*, a true Copy of any ſuch Decree, Order, or Proceeding, atteſted by their Regiſtrar for the Time being, ſhall be admitted as ſufficient Evidence as if the original Decree, Order, or other Proceeding of the ſaid Commiſſioners of Appeal were produced and proved.

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