

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. CVII.

An Act to consolidate and amend several Acts for regulating the granting of Permits and Certificates for the Conveyance and Protection of certain Goods in *Ireland*. [12th *July* 1819.]

WHEREAS it is expedient that the Laws relating to the issuing or granting of Permits and Certificates for the Conveyance and Protection of certain Goods in *Ireland*, and relating to Request Notes or Requisitions for such Permits or Certificates, should be rendered more effectual: 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 from and after the Commencement of this Act, an Act made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, intituled *An Act for better regulating the issuing and granting of Permits and Certificates for the Conveyance and Protection of certain Exciseable Goods therein mentioned, and to prevent Frauds by Dealers in or Retailers of such Goods*, shall be repealed; and also that an Act, made in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, in the Forty-fifth Year of His said Majesty's Reign, intituled *An Act to continue, until the Twenty-ninth Day of* Sep-

Irish Act, 40 G. 3. for granting Permits.

45 G. 3. c. 39.

September *One thousand eight hundred and five, and amend an Act, made in the Parliament of* Ireland *in the Fortieth Year of His present Majesty, for better regulating the issuing and granting of Permits and Certificates for the Conveyance and Protection of certain Exciseable Goods therein mentioned, and to prevent Frauds by Dealers in or Retailers of such Goods, so far as the same respects Permits for Spirits or Spirituous Liquors,* shall be repealed; and also that an Act, made in the Forty-eighth Year of His said Majesty's Reign, intituled *An Act to make perpetual and to amend several Acts for the better regulating the issuing and granting of Permits and Certificates for the Conveyance and Protection of certain Exciseable Goods in* Ireland, shall be repealed; and also that so much and such Parts of the several Acts herein-after mentioned shall be repealed as in any way relates or relate to or concern Permits for Exciseable Commodities, or Certificates of such Permits, or Requisitions or Request Notes for Permits or Certificates; that is to say, so much and such Parts only as aforesaid of an Act made in the Parliament of *Ireland* in the Thirty-seventh Year of His said Majesty's Reign, intituled *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable upon the Import and Manufacture of Tobacco;* and also of an Act made in the Parliament of *Ireland* in the Thirty-ninth Year of His present Majesty's Reign, intituled *An Act for granting unto His Majesty the several Duties therein mentioned on Sweets or Made Wines, Mead, and Vinegar, and for securing the Collection thereof;* and also of an Act made in the Parliament of the said United Kingdom in the Forty-third Year of His said Majesty's Reign, intituled *An Act to amend several Acts of Parliament for the better Collection and Security of His Majesty's Revenue of Customs and Excise in* Ireland, *and for preventing Frauds therein, and to make further Regulations relating thereto;* and also of one other Act made in the Fifty-fifth Year of His present Majesty's Reign, intituled *An Act to make further Provisions for the issuing of Licences to Persons to deal in, retail, make, or manufacture Spirits and other Exciseable Commodities in* Ireland, *and for securing the Duties of Excise payable by the Persons so licensed;* and the said herein-before recited Acts of the Fortieth, Forty-fifth, and Forty-eighth Years aforesaid, and so much and such Part as aforesaid of the said other Acts herein-before recited, shall be and the same are hereby repealed accordingly; save and except so far as the said several above-recited Acts or any of them, or any Part thereof, repeal or repeals any former Act or Acts, or Part or Parts of any former Act or Acts; and also save and except so far as the said Acts or any of them relate or relates to the prosecuting, suing for, recovering, levying, or paying any Fine, Penalty, or Forfeiture against the said Acts, or any of them, which shall have been or shall be committed on or before the Commencement of this Act; and that all and every the Regulations and Provisions, Powers and Authorities, contained in the said recited Acts or any of them, shall be and remain in full Force and Effect for the prosecuting, suing for, recovering, levying, or paying any such Fine, Penalty, or Forfeiture, as if this Act had not been made.

48 G. 3. c. 82.

and so much of

Irish Acts, 37 G. 3. and 39 G. 3.

and also 43 G. 3. c. 97.

and 55 G. 3. c. 104. as relate to Permits, repealed,

except Recovery of Forfeitures.

So much of 55 G. 3. c. 82. as relates to the giving of Certificates which were to have the Effect of Permits, repealed.

II. And be it further enacted, That from and after the First Day of *August* One thousand eight hundred and nineteen, so much of an Act made in the Parliament of the United Kingdom, in the Fifty-fifth Year of His present Majesty's Reign, intituled *An Act to grant Duties of Customs, and to allow Drawbacks and Bounties, on certain Goods, Wares, and Merchandize imported into and exported from* Ireland, *in lieu of former Duties, Drawbacks, and Bounties, and to make further Regulations for securing the Duties of Customs in* Ireland, as declares it to be lawful for Importing Merchants in Ports in *Ireland*, where Tobacco may be imported, to give Certificates for all such Coffee, Sugar, or Tea as they shall sell to Persons residing within the same Port or Place where they shall have imported the same, of the several Parcels or Quantities of such Coffee, Sugar, or Tea which they shall have sold, and that such Certificates shall have the same Force and Effect as Permits, shall cease and determine, and shall be and the same is hereby repealed.

So much of 49 G. 3. c. 116. as relates to the keeping open Excise Office for Request Notes for Permits, repealed.

III. And be it further enacted, That from and after the passing of this Act, so much of an Act made in the Forty-ninth Year of His present Majesty's Reign, intituled *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, as enacts that every Excise Office for the receiving of Request Notes for Permits or issuing of Permits, shall be kept open from Sunrise to Sunset on every Day of the Year, except the Days therein excepted, shall be and the same is hereby repealed.

Times for keeping open the Offices for issuing Permits or Certificates.

IV. And be it further enacted, That from and after the passing of this Act, every Office for issuing Permits or Certificates shall be kept open on every Day of the Year, except *Sundays*, *Christmas Day*, and *Good Friday*, and any Days which shall be appointed by Proclamation for a general Fast or Thanksgiving, and also the Anniversaries of the Restoration of His Majesty King *Charles* the Second, and of the Coronation and of the Birthday of His Majesty, and of the Birthday of His Royal Highness the Prince of *Wales*, from the Hour of Nine of the Clock in the Forenoon to the Hour of Six of the Clock in the Afternoon of every Day, from the Twenty-fifth Day of *March* to and upon the Twenty-ninth Day of *September* following, and from the Hour of Nine of the Clock in the Forenoon to the Hour of Three of the Clock in the Afternoon of every Day, from the Twenty-ninth Day of *September* in any Year, to and upon the Twenty-fifth Day of *March* following.

Commissioners to settle the Time that Permits shall be in force, and a Table thereof shall be transmitted to the Officers for issuing Permits.

V. And be it further enacted, That it shall and may be lawful to and for the Commissioners of Customs and Port Duties and the Commissioners of Inland Excise and Taxes in *Ireland*, according to their respective Jurisdictions, or any Three of them respectively, and they are hereby respectively authorized, to ascertain and settle such reasonable Time or Times for which any Permit or Permits shall be of force for the Conveyance of any Goods from one Place to another; and the said Commissioners respectively, having ascertained and settled such Time or Times, shall cause a Table thereof to be signed by

by the Secretary of such Commissioners respectively, and to be transmitted to the several Officers appointed or to be appointed for granting or issuing of Permits; and whenever any such Table shall be so transmitted, the Officer or Officers to whom the same shall be sent, shall, in inserting the Time or Times for which any Permit or Permits shall be in force, conform to such Table, and regulate the Time or Times for which such Permit or Permits shall be of force accordingly; and it shall be lawful for such Commissioners to alter such Table from Time to Time as to them respectively shall seem expedient.

Permit granted without a Request Note void.

VI. And be it further enacted, That no Permit, nor any Certificate of or grounded on any Permit, shall be granted by any Officer employed by or acting under the Commissioners of Customs and Port Duties, or the Commissioners of Inland Excise and Taxes in *Ireland* respectively, nor by any other Person or Persons empowered to grant any such Permit or Certificate, until a Request Note or Requisition in Writing shall have been delivered by or on behalf of the Party requiring such Permit or Certificate respectively; and that any Permit or Certificate which shall be granted without a Request Note or Requisition being delivered in Manner required by this Act, shall be actually void, and shall not protect any Goods, Wares, or Merchandize mentioned in such Permit or Certificate.

Request Note to contain certain Particulars.

VII. And be it further enacted, That every Request Note or Requisition which shall be delivered for any Permit, shall contain the Date thereof, and the Name of the Place from which, and the Place to which the Goods therein mentioned are to be carried, and the Distance between such Places respectively, and the Name of the County, County of a City, or County of a Town, or City or Town, in which the Place to which the Goods are to be sent is situate, and the particular Hour at which the Force of such Permit shall be required to commence, and shall particularly express the Marks, Weight, Package, particular Kind and Quantity of Goods to be conveyed under such Permit, and shall likewise contain the real Names and Surnames and Place of Abode of the Person or Persons sending such Goods, or in case of a Company or Co-partnership the Name of the Firm, Company, or Co-partnership, and of the Person or Persons to whom to be sent, and the Situation of the Store or Place from which and to which such Goods are to be sent, together with such other Particulars as the Commissioners of Inland Excise and Taxes, or any Three of them, shall from Time to Time direct or appoint; and in case of a Permit for Spirituous Liquors made in *Ireland*, the Number of Casks and Vessels in which such Spirituous Liquors shall be contained, and the Quantity of Spirituous Liquors contained in each such Cask or Vessel.

From Aug. 1, 1819, Request Notes not subject to Stamp Duty.

VIII. And be it further enacted, That from and after the First Day of *August* One thousand eight hundred and nineteen, no Stamp Duty shall be payable on any Request Note or Requisition for any Permit required to be granted by any Officer of His Majesty's Revenue, or other Person duly authorized to grant the same, relative to any Exciseable or other Goods, or on any Request Note or Requisition

sition for any Certificate of any such Permit required by Law, any thing in the said recited Act of the Forty-eighth Year aforesaid, or in any other Act or Acts to the contrary notwithstanding; and that so much of an Act made in the Fifty-sixth Year of His present Majesty's Reign, intituled *An Act to repeal the several Stamp Duties in* Ireland, *and also several Acts for the Collection and Management of the said Duties, and to grant new Stamp Duties in lieu thereof; and to make more effectual Regulations for collecting and managing the said Duties*, and of the Schedule to the said Act annexed, as imposes or grants any Stamp Duty on any Request Note or Requisition for any Permit required to be granted by any Officer of His Majesty's Revenue, or other Person duly authorized to grant the same, relative to any Exciseable or other Goods, and on any Request Note or Requisition for any Certificate of any such Permit required by Law, shall from and after the said First Day of *August* cease and determine, and shall be and the same is hereby repealed.

So much of 56 G. 3. c. 56. imposing such Duty, repealed.

IX. And be it further enacted, That all Permits shall be signed by the proper Officer, and shall be in such Form, and shall contain such Particulars, as shall from Time to Time be directed by the Commissioners of Customs and Port Duties, or of Inland Excise and Taxes, according to their respective Jurisdictions, or any Three of them respectively; and also the several following Particulars, that is to say, the Date and Number, and the District whence issued, and the Place from which, and the Place to which the Goods therein mentioned are purported to be carried; and shall particularly express the Marks, Weight, Package, particular Kind and Quantity of Goods purported to be conveyed under such Permit; and shall likewise contain the real Names and Surnames and Place of Abode of the Person or Persons sending such Goods, and of the Person or Persons to whom by such Permit such Goods are purported to be sent, or in case of a Company or Co-partnership, the Name of the Firm, Company, or Co-partnership; and the particular Store and Place from which and to which such Goods shall by such Permit be purported to be sent; and in default of any of the Particulars aforesaid being inserted in such Permit, the Goods mentioned in such Permit shall be forfeited, and may be seized by any Officer of Customs or Excise; and in case any fictitious Name or Names shall be inserted in any Permit, or in case the Goods shall be sent from any other Person or Place, or shall be delivered to any other Person or at any other Place, than from the Person and Place, and to the Person and at the Place mentioned respectively in the Permit, the Goods mentioned therein shall be forfeited, and may be seized by any Officer of Customs or Excise; and in every Permit shall likewise be mentioned the Time limited for such Permit to be of force for the Conveyance of such Goods from one Place to another, and after the Expiration of such limited Time such Permit shall not be of force for protecting the Conveyance of such Goods, and the same, if found conveying after the Expiration of such Time, shall be forfeited, and may be seized by any Officer of Customs or Excise; and every Permit in which there shall be any Erasure, Interlineation, or Alteration, shall be null and void, and the Goods conveying or conveyed, for the Protection of which any erased, interlined, or altered Permit

Permits to be signed by the proper Officer, and shall contain certain Particulars.

Forfeiture for Default of Particulars being stated; for not delivering Goods according to Permit; or for Erasure therein.

shall be produced, shall be forfeited, and may be seized by any Officer of Customs or Excise.

Carrying certain Articles above the Quantity herein mentioned, without a Permit, liable to Forfeiture.

X. And be it further enacted, That all Foreign Wines exceeding the Quantity of Four Gallons; all Spirituous Liquors whatever exceeding the Quantity of One Gallon; all Vinegar, Metheglin, or Mead, or Wines made in *Great Britain* or *Ireland*, exceeding respectively the Quantity of Four Gallons; all Tobacco or Snuff exceeding respectively the Weight of Two Pounds; all Coffee exceeding the Weight of Two Pounds; all Malt exceeding the Quantity of Half a Barrel; all Sugar exceeding the Weight of Fifty-six Pounds; all Hops exceeding the Weight of Fifty-six Pounds; all Tea exceeding the Weight of Two Pounds; and all Foreign Silks in Pieces exceeding Half Pieces; and all *East India* Goods, other than Spiceries, that shall be carrying or conveying, or carried or conveyed from any Part or Place in *Ireland* to any other Part thereof, whether from any Part of any City or Town to another Part thereof, or from one Town or Place to another Town or Place, may be seized by any Officer or Officers of Customs or Excise, and shall be forfeited, unless the Carrier or Person conveying the same, or the Person in whose Possession the same shall be, shall, on Demand made by any such Officer, produce to such Officer a Permit, pursuant to the Provisions of this Act, authorizing the Removal of such Goods, and shall allow such Officer to inspect and examine such Permit.

Where Malt, Spirits, or Tobacco, exceeding 10 lbs. are seized for want of Permit, Horse and Carriage, &c. shall also be forfeited.

XI. And be it further enacted, That whenever any Malt or Spirituous Liquors, or whenever any Tobacco or Snuff, exceeding the Weight of Ten Pounds, shall be seized by reason or on account of a Permit authorizing the Removal of such Malt, Spirituous Liquors, Tobacco or Snuff, not being produced as required by this Act, then and in every such Case, besides the Forfeiture of such respective Goods, every Horse or other Beast, and every Cart, Car, or other Carriage, and every Boat or other Vessel, carrying, bearing, drawing, or containing any such Goods, shall, with all Tackle thereto belonging, be forfeited, and may be seized.

Goods restored on Proof that Permit was lost.

XII. And be it further enacted, That in case of the Loss of any Permit which shall have been or shall be duly granted for the Removal of any Goods, if the Carrier or Person in whose Possession such Goods shall be found shall make Proof, on Oath or Affirmation, of the Circumstances of the Loss of such Permit; and if the Person or Persons who shall have sent such Goods under such Permit shall also make Proof, on Oath or Affirmation, before any Commissioner of Customs and Port Duties, or Commissioner of Inland Excise and Taxes, according to their respective Jurisdictions, or before the Collector of Customs or Excise respectively, or before any Sub-Commissioner of Customs or Excise within their respective Districts, that such Permit was not used, or intended to be used, to his Knowledge or Belief, fraudulently to cover or protect any other Goods, but was taken out for the particular Goods so found in the Possession of such Carrier or other Person, such Goods shall thereupon be restored to the Owner or Proprietor thereof, and a new Permit shall be granted to such Owner or Proprietor for the Removal of the Goods to the Place of their Destination.

XIII. And

XIII. And be it further enacted, That if the Carriage of any Goods shall, by any unavoidable Accident, be prevented from being fully performed within the Time limited in any Permit granted for the Removal thereof, then, on Notice being immediately given to any Officer of Customs or Excise, and a Rest or Stay being made of such Goods at or near the Place where such Accident shall happen, the Officer shall without Delay repair to the Place where such Goods shall then be, and if such Officer shall find that such Goods were stopped or delayed in their Carriage by such Accident, then such Officer shall thereupon, by Endorsement on such Permit, enlarge the Time for the Carriage of such Goods to the Place of their first Destination.

Time limited by Permit may be enlarged by Indorsement thereon.

XIV. Provided also, and be it enacted, That in all Cases where the Carriage of any Goods shall, by means of any unavoidable Accident, be prevented from being performed within the Time limited by the Permit, and when such Enlargement of the Time of the Force of such Permit could not have been obtained as aforesaid, then in all such Cases, upon the Trial of any Information for the Forfeiture of all such Goods for Want of a sufficient Permit, such Goods shall be restored upon Proof being made to the Satisfaction of the Court who shall try such Information, that the Duties chargeable on the same were paid, secured, or satisfied according to Law, and that such Permit was taken out for the identical Goods seized, and that such Permit was not used or intended to be used to cover or protect any other Goods, and that such Delay arose from unavoidable Accident, and that such Enlargement of the Time of the Force of the Permit as aforesaid could not have been obtained; or before any Proceeding instituted for the Forfeiture of such Goods, it shall and may be lawful for the Commissioners of Customs and Port Duties, or of Inland Excise and Taxes, or any Three of them respectively, on Proof made to their Satisfaction of the Matters aforesaid, to order the Goods to be restored.

When Enlargement of Time cannot be obtained, Goods restored on Proof that Duty has been paid.

XV. And be it further enacted, That any Officer granting any Permit for Spirituous Liquors distilled in *Ireland*, shall give therewith a Ticket for each and every Cask or Vessel mentioned in such Permit; and the Ticket or Tickets so to be given with such Permit shall be numbered in arithmetical Progression, beginning with the Number One, and shall contain the Number and Date of the Permit, the Name and Place of Abode of the Person to whom granted, the Name and Place of Abode of the Person to whom and the Place from and to which the Cask or Vessel is to be sent, the Number of Gallons of Spirituous Liquors contained in such Cask or Vessel, and the Time such Permit is to remain in force, with the Officer's Name subscribed thereto; and before the Removal of the Cask or Vessel containing such Spirituous Liquors, the Ticket which shall correspond with the Contents of such Cask or Vessel shall be affixed on the Head or End thereof (with Paste made or composed of Flour and Water boiled together to a proper and sufficient Consistence), in such Manner as that the Contents of such Ticket shall legibly appear; or in default of affixing and fastening such Ticket as described as aforesaid, in Manner aforesaid, and corresponding in the Particulars aforesaid,

With Permit for Spirits, Officer to give a Ticket for each Cask on which it shall be put, describing the Contents, &c.

aforesaid, or if any Cask or Vessel containing such Spirituous Liquors shall be found conveying without such Ticket so fastened on the Head or End of such Cask, the Spirituous Liquors, and the Cask or Casks containing the same, shall be forfeited, and may be seized by any Officer of Customs or Excise; or if any Matter, Substance, or Thing, save and except the Paste by which such Ticket shall have been affixed or fastened to the Head or End of such Cask or Vessel, shall be applied to or put between such Ticket and the Head or End of such Cask or Vessel, so as to prevent such Ticket from fastening and remaining thereon pursuant to the true Intent and Meaning of this Act, then and in every such Case respectively, the Spirituous Liquors, and the Cask containing the same, shall be forfeited, and may be seized by any Officer of Customs or Excise.

Ticket not to be removed, nor Spirits drawn from the Cask, till examined by the Officer, on Penalty of 5*s.* for every Gallon the Cask contains, &c.

XVI. And be it further enacted, That such Ticket shall not be removed from the Head or End of the Cask or Vessel on which it shall have been pasted and fastened, and that the Spirituous Liquors, or any Part thereof, shall not be drawn from such Cask or Vessel, until the same shall be examined by the proper Officer, and the Permit, by virtue of which such Spirituous Liquors shall have been conveyed, shall be lodged with him, and his Certificate thereof obtained; and if any such Cask or Vessel shall be found, before such Certificate shall be granted, without such Ticket thereon, or if the Spirituous Liquors, or any Part thereof, shall be drawn from such Cask or Vessel before such Certificate shall be granted, the Person or Persons to whom such Spirituous Liquors were conveying or conveyed shall forfeit the Sum of Five Shillings for every Gallon of the Spirituous Liquors which such Cask or Vessel shall be capable of containing, and the Cask in which the same shall have been contained, together with all Spirituous Liquors so conveying or conveyed, or which shall be discovered to have been so conveyed, shall be forfeited, and may be seized by any Officer of Customs or Excise.

Permit to be lodged within a limited Time with the proper Officer, who shall examine the Goods, and take Affidavit as to certain Particulars from the Person to whom the Goods have been delivered,

XVII. And be it further enacted, That the Person or Persons to whom any Goods shall be sent and delivered, for the Conveyance of which a Permit is by this Act required, shall within Twenty-four Hours, or in case a *Sunday* or *Christmas Day* or *Good Friday* shall intervene, within Forty-eight Hours after the Arrival of such Goods at the Place of their Destination, or after the Expiration of the Time limited in such Permit, whichever shall soonest happen, repair with such Permit to the proper Officer of Excise, and shall lodge the same with him; and every such Officer shall, within Twenty-four Hours after such Permit shall have been so lodged with him, carefully examine such Goods, and upon Affidavit, Oath, or Affirmation made at the Foot of, or endorsed on the Duplicate of the Certificate, by the Person to whom such Goods shall be delivered, or, in case of his or her Inability to attend, by his or her known Clerk, which Affidavit, Oath, or Affirmation such Officer is hereby authorized and required to administer without Fee or Reward, that the Goods mentioned in such Permit, and no more, were, to the best of the Knowledge and Belief of such Person, really and truly brought from the Person and from the Place mentioned in such Permit, and that such Goods were

received by and are in the Possession of the Person on whose Behalf such Certificate shall be applied for, and that the said Permit was not, to the Knowledge or Belief of such Person so making such Affidavit, Oath, or Affirmation, used for the Removal or Protection of any Goods, other than the identical Goods mentioned in such Permit, and received therewith by such Person, such Officer shall, without Fee or Reward, give and deliver to the Person bringing such Permit, a Certificate signed by such Officer that such Permit was lodged with him, and which Certificate shall contain in the Body thereof a Copy of such Permit, without Erasure or Alteration, and the Day of granting such Certificate, and shall be in such Form as the Commissioners of Inland Excise and Taxes, or any Three of them, shall from Time to Time direct and appoint; and such Certificate shall protect the Goods so long as the same shall continue of force: Provided always, that whenever any Wine shall have been duly removed by Permit, according to Law, into the Possession of any Person in *Ireland* not concerned in the selling of or dealing in Wine, for the private Use and Consumption of such Person, such Person shall not be required, or compelled or compellable to lodge such Permit with any Officer of Excise, nor to obtain any Certificate thereof from such Officer; and that no such Wine in the Possession of any such Person in *Ireland*, for the private Use and Consumption of such Person, shall be liable to Forfeiture or Seizure, nor shall be forfeited or seized for or on account of the not producing the Certificate of such Permit.

Certificate to be given for Protection of the Goods.

Permit for Wine removing for private Use, not required to be lodged.

XVIII. And be it further enacted, That no Certificate shall be in force, or shall protect or cover any Goods for any longer Time than for the Space of Three Calendar Months after such Certificate shall be granted; and that at or before the End or Expiration of such Time, and so from Time to Time at or before the End or Expiration of every subsequent Period of Three Calendar Months, the proper Officer shall, upon Application made to him for that Purpose, grant, without Fee or Reward, a new Certificate for such Goods, or for so much thereof as shall appear to such Officer, upon Examination thereof, to be on hand and undisposed of at the Time of such new Certificate being granted; and so from Time to Time the former Certificate shall be delivered up to the Officer granting such new Certificate.

Certificate to be in force Three Months; but may be renewed.

XIX. And be it enacted, That the proper Officer or Officers of Excise shall take an Account of the Stock of all Retailers of and Dealers in any of the Goods in this Act mentioned, and shall keep a full and true Account thereof in a Book to be called a Certificate Book, to be given to such Retailer or Dealer, and to be kept by him as herein mentioned; and every such Officer shall on every Visit enter in such Book an Account of the Stock so taken by him; and in all Cases where a Permit shall be required for the subsequent Removal of any Goods, the Retailer or Dealer shall produce to the Permitting Officer his said Certificate Book, and opposite to the Officer's Account of Stock the Retailer or Dealer shall enter the Quantity of the Goods to be permitted, and the Name and Names of the Person or Persons from whom and to whom, and the Place

Officer to take an Account of the Stock of Dealers, and enter the same into a Book called a Certificate Book.

Dealers to enter therein the Quantity of Goods to be permitted.

Place from which and to which to be sent, and the same shall be signed by such Retailer or Dealer, or by his known Clerk; and every such Retailer or Dealer shall, within Ten Days next after the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January* in every Year, as the Case may be, deliver every such Certificate Book to the proper Officer of Excise, or in any Default thereof shall, in all or any of the said Cases respectively, forfeit the Sum of One hundred Pounds; and no Permit shall be granted for the Removal of any of the Goods aforesaid from any Retailer or Dealer, after he or she ought to have so delivered such Certificate Book as aforesaid, until he or she shall have so delivered up the same.

Certificate Book to be delivered up Quarterly, on Penalty of 100*l.*

XX. And be it enacted, That every Certificate shall be fastened in such Certificate Book by the Retailer or Dealer, and shall so remain until the Force of such Certificate or Certificates, from Time to Time to be granted as aforesaid, shall have expired, and a new Certificate shall have been obtained in the Place of the same, for so much of the Goods as shall remain on Hands at the End of each Quarter, or until the Whole of the Quantity contained in the Certificate shall be disposed of, whichever shall soonest happen; and such new or Quarterly Certificate shall be fastened by the Retailer or Dealer in such Certificate Book, and which shall in like Manner so remain therein whilst any Part of the Goods for which the original Permit had been granted shall remain on Hands; and no Officer shall grant any Permit on the Credit of such Certificate Book, unless it shall appear by the Certificate annexed thereto, that the Person applying for such Permit is entitled to Credit for the Quantity of Goods for which he or she requires such Permit, nor unless such Person, or his or her principal Clerk, make Oath or Affirmation, as the Case may be, that the Goods for which he or she requires such Permit were received with a legal Permit, and that the Duties thereon have been duly paid, to the best of his or her Knowledge and Belief; and no Entry of any Officer in any Book shall be sufficient to protect any Goods from Forfeiture and Seizure, unless the Certificate pursuant to the Provisions aforesaid shall remain fastened to the said Certificate Book.

Certificate to be fastened in Certificate Book.

Permit not to be granted unless the Person applying is entitled to Credit.

XXI. And be it further enacted, That whenever any Goods, Wares, or Merchandize whatever imported into *Ireland*, for the Removal of which from any one Place to another a Permit is by Law required, shall be intended to be removed out of the Custody of any Officer or Officers of the Customs, or from any Warehouse in which the same shall have been lodged and secured, a Permit shall be granted by the Permit Officer of the Customs at the Port from which such Goods, Wares, or Merchandize are to be removed; and that upon the Arrival of such Goods, Wares, or Merchandize at the Place of Destination, the Person to whom the same shall be sent, or in case of his or her Inability to attend, the known Clerk of such Person, shall within Twenty-four Hours, or in case a *Sunday*, *Christmas Day*, or *Good Friday* shall intervene, within Forty-eight Hours after the Arrival of such Goods, Wares, or Merchandize at the Place of their Destination, or after the Time limited in such Permit, lodge such

Permit to be granted for the Removal of Goods imported, which Permit shall be lodged at the Excise Office, and a Certificate obtained.

such Permit at the Excise Permit Office, or with the Surveyor or Officer of Excise, and obtain a Certificate thereof, signed by the proper Officer, pursuant to the Provisions of this Act.

Oath to be taken as to Payment of Duty before Permit or Certificate is given.

XXII. And be it further enacted, That it shall be lawful for any Officer or Officers of Customs or Excise, according to their respective Jurisdictions, granting or renewing any Permit or Certificate, to examine upon Oath or Affirmation (which Oath or Affirmation he is hereby authorized and required to administer), any Person or Persons applying for such Permit or Certificate, whether the Duty was actually paid for the Goods for which such Permit or Certificate shall be so demanded, and also the Identity of such Goods, and to all such Matters as shall appear to such Officer or Officers necessary to satisfy him or them that the Duties payable on such Goods had been duly paid; and if any such Person shall refuse to take such Oath or Affirmation, as such Officer shall in that Behalf require him or her to take, it shall be lawful for such Officer to refuse to grant or renew such Permit or Certificate.

Premises may be entered and Permit demanded, and if not produced, or Proof given that it has been lost, Goods forfeited.

XXIII. And be it enacted, That it shall and may be lawful for any Officer of Customs or Excise to enter into any House, Outhouse, Store, or other Place, belonging to any Person or Persons dealing in, storing, or having in his, her, or their Custody or Possession any of the Goods in this Act specified, and to demand a Permit, signed by the proper Officer, for such Goods as shall be found therein; and if, on Demand made by any such Officer of Customs or Excise, such Permit, or a Certificate in force sufficient to protect the said Goods according to the Provisions of this Act, shall not be produced within reasonable Time after such Demand, or Proof made that such Permit or Certificate had been granted for the said Goods, and was afterwards lost or mislaid, then all such Goods shall be forfeited, and shall and may be seized by any Officer of Customs or Excise.

Increase of Stock liable to Forfeiture.

XXIV. And be it further enacted, That in case any Increase shall be found in the Stock of any Person dealing in or storing any such Goods as aforesaid, above the Quantity which, by Permit or Permits, or by Certificate or Certificates, ought to be in the Possession of such Person, it shall and may be lawful for any Officer of Customs or Excise to seize, out of any Part of the Stock of such Person, a Quantity of any such Goods equal to the Quantity so found increased, and the same shall be forfeited.

Where the Stock of Spirits is less than the Officer's Account, the Owner (not being a Retailer) shall forfeit 10*s.* for every Gallon deficient.

XXV. And be it further enacted, That in every Case where the Stock of Spirituous Liquors in the Stores or Possession of any Factor or other Person dealing in or storing Spirituous Liquors in *Ireland*, not being licensed to sell Spirituous Liquors by Retail, shall be less than the Quantity of Spirituous Liquors which by the Stock Account kept by the Officer of Excise ought to be in the Stores or Possession of such Factor or other Person, every such Factor or other Person shall for every Time such Decrease shall appear, forfeit the Sum of Ten Shillings for every Gallon of Spirituous Liquors which shall be so deficient.

XXVI. And

Proof of the Identity of Goods to lie on the Owner.

XXVI. And be it further enacted, That if any Question shall arise whether any Goods for the Conveyance or Protection of which any Permit or Certificate shall be produced, are *bonâ fide* such Goods as are described and specified in such Permit or Certificate, the Proof of such Goods being really and *bonâ fide* of the Description specified in such Permit or Certificate shall lie upon the Owner or Claimer thereof.

Permit not to be granted on the Credit of Two or more Certificates, unless the Person applying shall not have sufficient Credit on One.

XXVII. And be it further enacted, That it shall not be lawful for any Officer of Excise to grant any Permit for any Goods on the Credit of Two or more Certificates, unless the Person applying for such Permit shall not have sufficient Credit on one Certificate for the Quantity and Quality or Kind of Goods for which such Permit shall be required; and every Officer granting any Permit for any such Goods, upon the Credit of any Certificate or Certificates, shall endorse on such Certificate or Certificates the Date and Number of such Permit, and the Quantity and Quality of the Goods for which the same shall be granted, and the Marks and Numbers of the Casks, Vessels, or other Packages, or Mark and Number of the Cask, Vessel, or other Package containing the same, and the Name of the Person to whom and the Place to which such Goods are to be carried under such Permit.

When Certificates are altered, Licences may be revoked, and 100*l.* Penalty incurred.

XXVIII. And be it further enacted, That in case any such Certificate, or any of such Endorsements made thereon, shall be fraudulently erased, obliterated, or altered, it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any Three of them, to annul or revoke or withdraw any Licence which shall have been granted under the Authority of such Commissioner to the Person or Persons whose Certificate, or any Endorsement thereupon, shall have been so erased, obliterated, or altered; and every such Person shall forfeit the Sum of One hundred Pounds.

Dealers not admitting Officers to inspect Premises, to forfeit 50*l.*

XXIX. And be it further enacted, That in case any Officer of Excise shall not be admitted into any House, Shop, Store, or other Place belonging to any Dealer in or Retailer of any Goods, for the Removal of which a Permit is required by this Act, after such Officer shall have demanded Admittance into the same, and declared his Name and Business, and after having waited for the Space of One Quarter of an Hour after such Demand made at such House, Shop, Store, or other Place, such Dealer or Retailer aforesaid shall for every such Offence forfeit the Sum of Fifty Pounds.

Penalty on refusing to shew Stock, &c. 20*l.*

XXX. And be it further enacted, That every Person dealing in, storing, or having in his or her Possession any of the Goods for which a Permit is by this Act required, shall, as often as he or she shall be required by any Officer of Excise, shew to such Officer all his or her Stock of all and every such Goods, and every Box or Press, Package, Chest, Cask, or Vessel, used by him or her in the storing or keeping the same, and shall furnish such Officer with sufficient Light, and with just and sufficient Scales, Weights, and Measures for weighing and measuring such Stock, and shall provide proper and sufficient Assistants for that Purpose; and if any such Person shall

 not,

not, on Demand of any Officer as aforesaid, shew his or her Stock of all or any of the Goods aforesaid, and every Part thereof, or shall not furnish such Officer with sufficient Light, or with just and sufficient Scales, Weights, or Measures, or shall not provide proper and sufficient Assistants to weigh or measure the same, as the Case may be, or shall not declare the Stock of all or any of such Goods so shewn to be the entire Stock of such Goods respectively then on Hands of such Person, every such Person offending in any of the respective Cases herein-before mentioned, shall forfeit for every such Offence the Sum of Twenty Pounds; and if any Officer or Officers aforesaid shall, upon Search, discover any such Goods in the Possession of any such Person which shall not have been shewn as aforesaid, then all such Goods so discovered shall be forfeited, and may be seized by any such Officer.

Spirits sent out of a less Degree of Strength than that received, shall be forfeited, and the Owner shall forfeit 50*l.*

But a Deficiency of Strength is allowed of 3 per Cent.

XXXI. And be it further enacted, That it shall not be lawful for any Person licensed to sell Spirits to send or deliver out, under any Permit, any Spirits which shall be of a less Degree of Strength than the Strength at which such Person shall have received the same; and if any such Person shall so send or deliver out under Permit any Spirits which shall be of a less Strength than as aforesaid, all such Spirits which shall be so sent out or delivered shall be forfeited, and may be seized by any Officer of Customs or Excise, and every such Person shall forfeit the Sum of Fifty Pounds: Provided always, that no such Forfeiture or Penalty shall be incurred, nor any such Seizure made, for or by reason of any Deficiency of Strength of such Spirits not more than Three *per Centum* below the Strength of such Spirits specified in such Permit; any Thing herein contained to the contrary in anywise notwithstanding.

Spirits on which Duty has not been paid shall not be protected by Permit.

Penalty, 30*s.* for every Gallon of such Spirits, and Forfeiture.

Penalty on Officer granting such Permit knowingly, 200*l.*

XXXII. And be it further enacted, That whenever any Spirits distilled in *Ireland*, and upon which the full Duties payable by Law shall not have been paid, secured, or satisfied, shall be conveyed or delivered to any Person or Persons, or shall be found passing or in the course of Conveyance or Delivery to, or in the Custody or Possession of any Person or Persons, by virtue of or under pretext of any Permit or Permits, every Person who shall have obtained or made use of such Permit, or in whose Name or for whose Use such Permit shall be granted, shall forfeit the Sum of Thirty Shillings *British* Currency for every Gallon of Spirits mentioned in such Permit or Permits, by virtue or under pretext whereof such Spirits shall have been conveyed, or shall be found passing or in the course of Conveyance, or in the Custody or Possession of any Person, and all such Spirits shall be forfeited and may be seized; and every Officer of Excise who shall knowingly or wilfully grant any Permit for the Conveyance of any such Spirits, shall forfeit the Sum of Two hundred Pounds *British* Currency; and the Proof that all Duties have been paid, secured, or satisfied on such Spirits, shall lie on the Claimant or Defendant.

Persons not removing or delivering Goods ac-

XXXIII. And be it further enacted, That if any Person or Persons whatsoever in *Ireland* shall obtain or procure, or cause to be obtained or procured, any Permit for the Removal from one Place to another

cording to Permit, subject to the following Penalties.

another of any Goods, within the Time limited in such Permit, all the Goods by such Permit authorized to be removed shall not be actually and really removed and delivered pursuant to the true Intent and Meaning thereof, or in case such Goods shall not be delivered to the Person or Persons and at the Place mentioned in such Permit as the Person or Persons to whom and the Place to which such Goods are by such Permit purported to be conveyed, then and in every such respective Case and Cases aforesaid the Person or Persons obtaining or procuring such Permit, or causing such Permit to be obtained or procured, or the Person or Persons for whose Use or Benefit, whether in part or in the whole, such Permit shall be obtained or procured, shall forfeit for all such Goods named in such Permit the respective Sums or Penalties herein-after mentioned; (that is to say), for every Gallon of Wine, the Sum of Ten Shillings; for every Gallon of Spirituous Liquors, the Sum of Ten Shillings; for every Pound Weight of Tobacco, Snuff, Coffee, or Tea respectively, the Sum of Ten Shillings; for every Barrel of Malt, the Sum of Ten Shillings; for every Hundred Weight of Hops or Sugar respectively, the Sum of Twenty Shillings; for every Gallon of Metheglin, Mead, Sweets or Made Wines, or Vinegar, the Sum of Five Shillings; for every Piece of Silk, and for every Article of *East India* Goods, the Sum of Twenty Shillings; and upon the Trial of any Information for Recovery of any of the said Penalties or Sums of Money, the Defendant or Defendants therein shall be convicted, unless Proof shall be made by such Defendant or Defendants that all the Goods for the Removal of which such Permit was so obtained or procured were actually brought from the Person and Place mentioned in such Permit, and were actually delivered to the Person and at the Place expressed in such Permit.

Penalties.

Permit not lodged within the Time limited, subjects the Dealer to a Penalty of 20*l*.

XXXIV. And be it further enacted, That in case any Permit, which shall be sent with any Goods to any Dealer in or Retailer of such Goods, shall not be lodged with the proper Officer within the respective Times limited and appointed for the lodging of such Permit, then and in every such Case every such Dealer or Retailer shall forfeit the Sum of Twenty Pounds.

Duplicates of Permits or Certificates to contain certain Particulars.

XXXV. And be it further enacted, That the Duplicate of any Permit, or Certificate of a Permit, or Renewal of any Certificate respectively, shall contain such Particulars as shall from Time to Time be directed by the Commissioners of Customs and Port Duties, and of Inland Excise and Taxes, according to their respective Jurisdictions, or any Three of them respectively; and the Duplicate of any Permit shall also contain the following Particulars; that is to say, the Number and Date of such Permit, the District where issued, and the Place from and to which the Goods therein mentioned are to be carried, and shall express the Quantity and particular Kind of such Goods, and the respective Name and Surname, and Place of Abode, of the Person or Persons sending such Goods, and of the Person or Persons to whom to be sent, and in case of a Company or Co-partnership, the Name of the Firm, Company or Co-partnership, and the Time for which such Permit shall be of force; and the Duplicate of any Certificate of any Permit shall, in addition to the foregoing Particulars,

ticulars, contain the Number and Date of such Certificate, and the District where issued; and every Duplicate of any Renewal of any Certificate shall contain the Number and Date of such Renewal, and the District where issued, and the Date and Number of the Certificate of which the same shall be a Renewal, and the Quantity and particular Kind of the Goods then on Hands, and for the Protection of which such Renewal of Certificate shall be required; and every such Duplicate as aforesaid shall be deemed and taken to contain a sufficient Description of such Permit or Certificate respectively, and shall be deemed and taken as a Duplicate thereof respectively within the Meaning of this Act, and it shall not be necessary to set forth otherwise or therein more fully the Contents of any such Permit or Certificate respectively.

Duplicates or Certificates to be Proof of the issuing of Permits.

XXXVI. And be it further enacted, That whenever any Complaint or Information shall be made or prosecuted, touching any Matter relating to or concerning any Permit or Certificate, whenever it may be necessary to prove the granting or issuing of any such Permit or Certificate, the Duplicate of such Permit or Certificate respectively shall in all Cases be deemed and taken, and shall be admitted as Evidence that such Permit or Certificate was granted and issued according to the Purport of such Duplicate, without producing or requiring the Production of the original Permit or Certificate which had been granted; and it shall not be necessary to prove any Order of the Commissioners of Customs or Excise, appointing or directing the Form of any such Permit or Certificate, or of any Duplicate thereof respectively.

Permits and Certificates effectual against the Persons obtaining them.

XXXVII. And be it further enacted, That when any Person or Persons shall obtain or procure, or cause to be obtained or procured, any Permit or Certificate, or when any Permit or Certificate shall be obtained or procured for the Use of any Person or Persons, and shall have been used accordingly, every such Permit and Certificate respectively shall be taken to be good and effectual as against the Person or Persons who shall have obtained or procured, or caused to be obtained or procured, or for whose Use such Permit or Certificate was obtained or procured, as the Case may be, and by and for whom or on whose Behalf the same had been used; and upon the Trial of any Information or other Proceeding respectively, in any manner touching or concerning any such Permit or Certificate, it shall not be competent to or for any such Person or Persons to allege any Informality or Defect in any such Permit or Certificate.

Penalty on Officers delivering out blank Permits, &c. granting false ones, or making false Entries, &c. 100*l.*

XXXVIII. And be it further enacted, That if any Officer of Customs or Excise authorized to grant Permits, Coast Cockets, Certificates, or Tickets, shall deliver out or suffer to be delivered out any Paper prepared or provided or appointed by the Commissioners of Customs and Port Duties, or of Inland Excise and Taxes in *Ireland*, to be used for Permits, Coast Cockets, Certificates, or Tickets, in blank, or before such Permit, Coast Cocket, Certificate, or Ticket respectively shall be filled up and issued, pursuant to the Directions of this Act; or if any such Officer shall knowingly give or grant any false or untrue Permit, Coast Cocket, Certificate, or Ticket, or shall make

make any false or untrue Entry in the Duplicate of any Permit, Coast Cocket, Certificate, or Ticket, given or granted by him, or shall knowingly and willingly receive or take any Goods into the Stock of any Person or Persons, brought in with any false, untrue, or forged Permit or Coast Cocket, or shall knowingly and willingly grant any Permit or Coast Cocket for the Removal of any Goods out of and from the Stock of any Person or Persons who shall have received or retained any such Goods under or by virtue or pretext of any such false, forged, or untrue Permit, Coast Cocket, or Certificate; or if any such Officer shall knowingly permit or suffer the same to be done, directly or indirectly; every such Officer so offending, being thereof lawfully convicted, shall for each and every such Offence forfeit the Sum of One hundred Pounds.

Penalty on Personsaltering Permits, or using false ones, 100*l*.

XXXIX. And be it further enacted, That if any Person or Persons shall fraudulently alter or erase any Permit, Coast Cocket, Ticket, or Certificate, after the same shall have been respectively granted by the proper Officer of Customs or Excise, or if any Person or Persons shall knowingly or willingly give any altered or erased, false or untrue Permit, Coast Cocket, Ticket, or Certificate, or if any Person or Persons shall knowingly or willingly accept or receive any altered or erased, false or untrue Permit, Coast Cocket, or Certificate, with or for any Goods, or if any Person or Persons shall knowingly or willingly utter or make use of any such Permit, Coast Cocket, Ticket, or Certificate, every Person so offending shall for each and every such Offence forfeit the Sum of One hundred Pounds.

Punishment of Persons counterfeiting Permits, &c. or giving or using them.

XL. And be it further enacted, That if any Person or Persons shall at any Time counterfeit or forge, or cause or procure to be counterfeited or forged, or assist in counterfeiting or forging, any Permit, Coast Cocket, or Ticket, or any Part of any such Permit, Coast Cocket, or Ticket, or any Certificate of any Permit, or any Part of such Certificate; or shall counterfeit any Impression, Stamp, or Mark, or cause or procure to be counterfeited, or assist in the counterfeiting any Impression, Stamp, or Mark, provided or appointed or to be provided or appointed by the Commissioners of Customs and Port Duties, or of Inland Excise and Taxes respectively for the Time being, or any Three of them, according to their respective Jurisdictions, to be put to or upon such Permit, Coast Cocket, Ticket, or Certificate respectively; or shall give or make use of any counterfeited or forged Permit, Coast Cocket, Ticket, or Certificate, knowing the same or any Part thereof to be forged or counterfeited; or shall make use of any Permit, Coast Cocket, Ticket, or Certificate, with any such counterfeited Impression, Stamp, or Mark, knowing the same to be counterfeited; or if any Person or Persons shall knowingly or willingly accept or receive any counterfeited or forged Permit, Coast Cocket, Ticket, or Certificate, or shall knowingly or willingly receive any Certificate founded on any counterfeited or forged Permit; every such Person or Persons, being thereof legally convicted in any of the respective Case or Cases aforesaid, shall be adjudged guilty of Felony, and shall be transported for the Term of Seven Years.

XLI. And

XLI. And be it further enacted, That where the Commissioners of Inland Excise and Taxes in *Ireland* shall at any Time have heretofore provided, or shall at any Time hereafter provide Moulds or Frames for the making of Paper to be used for Permits for the Removal of any Goods, or for Certificates of such Permits, or for Tickets to be affixed on any Cask or Vessel removed under Permit, with any Words or Figures visible in the Substance of such Paper, and have heretofore provided, or shall hereafter from Time to Time provide, Plates engraved with certain Stamps, Marks, and Devices, or Types cast in any particular Form for the printing, stamping, and marking the said Paper, all Permits, Certificates, and Tickets, for the Purposes aforesaid, shall be printed by or with the said Plates or Types on Paper so made; which said Paper shall be made, and the said Plates engraven, and Types cast by such Person or Persons as have been or shall be for that Purpose from Time to Time authorized and appointed by the said Commissioners, or any Three of them, under their Hands and Seals.

Paper and Plates, &c. for Permits to be made by Persons appointed by the Commissioners.

XLII. And be it further enacted, That if any Person or Persons not authorized and appointed by the said Commissioners as aforesaid, and not for the Use of the said Commissioners, shall make, or cause or procure to be made, or shall knowingly aid or assist in the making, or without being so authorized or appointed shall knowingly have in his, her, or their Custody or Possession, without lawful Excuse (the Proof whereof shall lie on the Person accused), any Frame, Mould, or Instrument for the making of Paper, with the Words, Marks, or Devices peculiar to and appearing in the Substance of the Paper used by the said Commissioners of Inland Excise and Taxes for such Permits, Certificates, or Tickets, or with any or Part of such Words, Marks, or Devices, or of any of them, intended to imitate and pass for the same; or if any Person (except as before excepted) shall make, or cause or procure to be made, or knowingly aid or assist in the making any Paper, in the Substance of which the Words, Marks, or Devices peculiar to or appearing in the Substance of the Paper used by the said Commissioners for such Permits, Certificates, or Tickets, or any or Part of such Words, Marks, or Devices, or of any of them, intended to imitate and pass for the same, shall be visible; or if any Person (except as before excepted) shall knowingly have in his or her Custody or Possession, without lawful Excuse, (the Proof whereof shall lie on the Person accused) any Paper whatever, in the Substance of which the Words, Marks, or Devices peculiar to and appearing in the Substance of Paper used by the said Commissioners for such Permits, Certificates, or Tickets, or any or Part of such Words, Marks, or Devices, or of any of them, intended to imitate and pass for the same, shall be visible; or if any Person (except as before excepted) shall, by any Art, Mystery, or Contrivance, cause or procure, or knowingly aid or assist in causing or procuring the Words, Marks, or Devices peculiar to and appearing in the Substance of the Paper used by the said Commissioners for such Permits, Certificates, or Tickets, or any or Part of said Words, Marks, or Devices, or of any of them, intended to imitate and pass for the same, to appear visible in the Substance of any Paper whatever; or if any Person, (not authorized or appointed as aforesaid), shall engrave,

Punishment of Persons making or having Frames or Moulds in their Possession for making such Paper, or engraving or having such Plates, in Imitation of those authorized by the Commissioners.

grave, cast, cut, or make, or cause to be engraved, cast, cut, or made, any Plate, Type, or other Thing in Imitation of or to resemble any Plate or Type made or used by the Direction of the said Commissioners for the Purpose of marking or printing of the Paper to be used for such Permits, Certificates, or Tickets; every Person so offending in any of the Cases aforesaid shall be adjudged a Felon, and shall be transported for the Term of his or her Life, or for the Term of Seven Years, as the Court who shall try such Person shall direct.

Forfeiture of Goods to include Casks and Package.

XLIII. And be it further enacted, That in all Cases where any Goods, Wares, or Merchandize shall be forfeited, and liable to be seized under any of the Provisions of this Act, all Casks, Jars, Bottles, and other Vessels, Cases, Sacks, Bags, and all and every Package and Covering whatsoever in which such Goods, Wares, or Merchandize shall be found, shall also be forfeited, and may be seized.

Contracts, &c. for Goods requiring a Permit and none used, or when the Goods shall be greater in Quantity than expressed in Permit, such Contracts, &c. shall be void; and where Money has been paid it may be recovered.

XLIV. And be it enacted, That all Contracts, Promises, Assumptions, Bills, Notes, Bonds, Judgments, or other Securities, where the Whole or any Part of the Consideration thereof respectively shall be for the Value or Price of any Goods for the Removal of which a Permit is by this Act required, and with which such Permit shall not have been given, or which shall be for the Value or Price of any greater Quantity of such Goods than that expressed in the Permit which shall have been given therewith, shall as to all such Value or Price respectively be null and void, and no Action or Suit shall be maintained or maintainable in any Court of Law or Equity for the Recovery of any such Value or Price respectively; and if such Goods shall have been sold for ready Money, or if the Person or Persons selling the same shall otherwise have been paid or satisfied for the Value or Price thereof, it shall be lawful for the Person or Persons who shall have so paid or satisfied such Value or Price, to recover from the Seller of such Goods the Amount of the Value or Price of such Goods for which such Permit for the same shall not have been given, or of so much of such Goods as shall exceed the Quantity mentioned in the Permit for conveying the same, as the Case may be, to be sued for and recovered by Action of Debt or on the Case in any of His Majesty's Courts of Record in *Dublin*, or by Civil Bill in a Court of competent Jurisdiction; and such Permit, or the Duplicate thereof, or any Certificate granted by any Officer of the Revenue in lieu of such Permit, shall be Evidence of the Quantity mentioned in such Permit.

Permits no Protection for Goods when fraudulently obtained.

XLV. And whereas it frequently happens that Permits and Certificates are obtained fraudulently, in order to protect Goods the Duties on which have not been paid: For Remedy whereof, be it enacted, That if any Goods for the Conveyance of which a Permit is by this Act required shall be seized for any Breach of any of the Laws relating to the Revenue of Customs or Excise in *Ireland*, such Goods shall be condemned and adjudged forfeited, notwithstanding that the Claimant shall prove that a Permit was produced when such Goods were conveying from one Place to another, or that a Permit or Certificate was produced after such Goods had been conveyed, unless the Claimant shall also prove in such Case the Payment of the Duties

for the identical Goods so seized, or the Sale of such Goods had by reason or in consequence of a Forfeiture and Condemnation thereof (as the Case may happen).

Penalties of Perjury for false swearing.

XLVI. And be it further enacted, That if any Person who shall take any Oath or make any Affirmation by this Act required to be taken or made, shall wilfully or knowingly swear or affirm falsely therein, every such Person being duly convicted thereof shall suffer the Pains and Penalties to which Persons guilty of wilful or corrupt Perjury are or shall be subject by any Law in force in *Ireland*; and if any Person shall corruptly procure or suborn any other Person or Persons to swear or affirm falsely in any such Oath or Affirmation, every such Person being duly convicted of such procuring or suborning shall for every such Offence incur and suffer such Penalties, Forfeitures, Pains, and Disabilities, as Persons convicted of Subornation of Perjury are respectively liable unto by any Law in force in *Ireland*.

Recovery and Application of Forfeitures.

XLVII. 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 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 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 His late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Irish Act, 14 & 15 C. 2.

46 G. 3. c. 106.

Commencement of Act.

XLVIII. And be it enacted, That this Act shall commence and take Effect from and after the First Day of *January* One thousand eight hundred and twenty, except in Cases where any other Time is expressly mentioned for the Commencement of any Provision in this Act contained.

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