ANNO PRIMO

GEORGII IV. REGIS.

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C A P. LXXX.

An Act allowing Importers of Sugar in *Ireland* to give Certificates for Sugar sold by them, in lieu of Permits. [24th *July* 1820.]

WHEREAS it is expedient to allow importing Merchants, in certain Ports in *Ireland*, to give Certificates for such Sugar as they shall sell to Persons residing within the same Port, which Certificates shall be in lieu of Permits: 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 passing of this Act, it shall and may be lawful for importing Merchants, in Ports in *Ireland* where Tobacco may by Law be imported, to give Certificates for all such Sugar 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 Sugar which they shall have sold; which Certificates shall have the same Force and Effect, to all Intents and Purposes, to protect such Sugar within such Port or Place, as Permits have in respect to Goods conveying or conveyed from One Place to another; any thing in any Act or Acts to the contrary notwithstanding; and every such Certificate of such importing Merchant shall be written or printed in plain legible Characters, and shall contain such Particulars as the Commissioners of Inland Excise and Taxes

Importers (in Ports where Tobacco may be imported) may give Certificates for Sugar sold by them to Persons residing at the Port of Importation, which shall have the Effect of Permits.

Taxes in *Ireland*, or any Three of them, shall direct or appoint, and shall be signed by the importing Merchant with his Christian Name and Surname, and in his usual Manner of writing the same.

Sugar so sold to be deducted from the Credit of the Importer. Any Excess above the Credit to be forfeited.

II. And be it further enacted, That in all Cases where any importing Merchant or Merchants shall give any Certificate of having sold any Sugar to any other Person or Persons, the Quantity of such Sugar shall be deducted from the Credit of the Person or Persons giving the same; and all Surplus or Excess of Sugar above such Credit, which shall be found in the Custody or Possession of the importing Merchant or Merchants who shall have given such Certificate, shall be forfeited, and may be seized by any Officer of Customs or Excise.

Penalty on Importer giving Certificate without delivering the Sugar, 50*l*.

III. And be it further enacted, That if any such importing Merchant shall give any such Certificate of having sold any Sugar to any Person or Persons, and if the Sugar mentioned in such Certificate to have been sold shall not have been actually sold and delivered to the Person or Persons to whom the Sugar mentioned in such Certificate was sold, and was to be delivered, then and in every such Case such importing Merchant or Merchants shall forfeit the Sum of Fifty Pounds; and upon the Trial of any Information for the aforesaid Penalty, the Defendant or Defendants therein shall be convicted, unless such Defendant or Defendants shall prove that the Sugar mentioned in such Certificate was actually imported by such Defendant or Defendants, and was actually sold and delivered to the Person or Persons in such Certificate named to be the Person or Persons to whom such Sugar was sold.

Certificates to be lodged with the proper Officer within a limited Time, for which an Excise Certificate shall be given.

IV. And be it further enacted, That the Person or Persons to whom any such Sugar shall be sent 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 the Sugar at the Place of Destination, repair with the Certificate of the importing Merchant under which such Sugar shall be sent, to the proper Officer for granting Permits, where an Office for that Purpose shall be established, and lodge the same with the proper Officer in such Office, and in all other Places to the Surveyor or Officer of Excise of the Walk, and lodge the said Certificate with him; and every such Officer shall carefully examine such Sugar, and shall without Fee or Reward, upon Oath or Affirmation made by the Person to whom such Sugar shall be delivered, or (in case of his or her Inability to attend) by his or her known Clerk or Agent, which Oath or Affirmation every such Officer is hereby respectively authorized to administer, that the Sugar mentioned in such importing Merchant's Certificate was to the best of the Knowledge or Belief of such Person really and truly brought from the importing Merchant, and from the Place mentioned in such Certificate, give the Person by or on whose Behalf such Certificate shall be so lodged an Excise Certificate, signed by such Officer, that such importing Merchant's Certificate was lodged with him, which Excise Certificate shall be dated and shall contain in the Body thereof a Copy of such importing Merchant's Certificate; and if any Sugar shall be found in the Possession of any Person dealing

Sugar forfeited in case of Non-compliance.

in Sugar after the Expiration of Twenty-four Hours, or Forty-eight Hours respectively, after the Arrival thereof (the Proof of the Time of such Arrival to be on the Owner or Claimant, and not on the Officer or Prosecutor), and if such Excise Certificate as is hereinbefore mentioned shall not be produced by or on Behalf of the Person in whose Possession such Sugar shall have been found, all such Sugar shall be forfeited, and may be seized by any Officer of Customs or Excise.

Excise Certificate to be renewed after Three Months for such Part of the Sugar as may remain unsold.

V. And be it further enacted, That every such Excise Certificate shall not protect the Sugar mentioned therein for any longer Space of Time than Three Calendar Months after the same shall be granted; and that at or before the Expiration of such Time, the proper Officer shall, upon Application made to him for that Purpose, grant, without Fee or Reward, a new Excise Certificate for such Sugar, or for so much thereof as shall appear to such Officer upon Examination thereof to remain on Hand and undisposed of; and at the Time of such new Certificate being granted, the former Certificate shall be delivered up to the Officer granting such new Certificate.

Recovery and Application of Penalties.

VI. 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 Recovery 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 the Reign of His late Majesty King *George* the Third, 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 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.

14 & 15 C. 2. (Irish.)

46 G. 3. c. 106.

Act may be altered this Session.

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

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