

ANNO QUARTO

GEORGII IV. REGIS.

CAP. XXIII.

An Act to consolidate the several Boards of Customs, and also the several Boards of Excise, of *Great Britain* and *Ireland*. [2d *May* 1823.]

WHEREAS by an Act passed in the Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to unite and consolidate into One Fund all the Public Revenues of* Great Britain *and* Ireland, *and to provide for the Application thereof to the general Service of the United Kingdom*, the several Funds called the Consolidated Fund of *Great Britain*, and the Consolidated Fund of *Ireland* respectively, were consolidated and made to constitute One general Fund, called "The Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*:" And whereas it is highly desirable that all the Rates, Duties, Taxes, Receipts, and Revenues, forming Part of or directed to be carried to the said Fund, or under any other Denomination constituting Part of the general Revenues of the United Kingdom, under the Management and Direction of the Lord High Treasurer of the United Kingdom of *Great Britain* and *Ireland*, or the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* for the Time being, should be assessed, charged, levied, collected, and managed in an uniform Manner, and under uniform Rules and Regulations throughout the whole of the United Kingdom: And whereas it would tend greatly to accelerate the establishing such Uniformity 56 G. 3. c. 98.

Uniformity of System and Management, if His Majesty was empowered to appoint Commissioners or other Persons for the Management of each of the general Branches or Descriptions of the said Revenues in the whole of the United Kingdom, in lieu of the Commissioners or other Authorities which have been heretofore by Law appointed for the separate Management of the same in *England*, *Scotland*, and *Ireland* respectively: And whereas it is expedient more particularly to make immediate Provision for such a Consolidation of Management with respect to the Revenues of the Customs and of the Excise; 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 it shall be lawful for His Majesty, His Heirs and Successors, from Time to Time to appoint, under the Great Seal of the United Kingdom of *Great Britain* and *Ireland*, any Number of Persons, not exceeding Thirteen, to be Commissioners of Customs, and any Number of Persons, not exceeding Thirteen, to be Commissioners of Excise, for the Collection and Management of the whole of the Revenues of Customs and Excise respectively arising in and throughout the whole of the United Kingdom of *Great Britain* and *Ireland*; and also to appoint any Number of Persons, not exceeding Four, to be Assistant Commissioners of Customs, and any Number of Persons, not exceeding Four, to be Assistant Commissioners of Excise, for the Purpose of acting, in manner herein-after mentioned, in conjunction with the Commissioners to be appointed as aforesaid, in the Collection and Management of each of the said Revenues of Customs and Excise respectively arising in *Scotland* and *Ireland*; and that each of such Commissioners and Assistant Commissioners, when so appointed, shall have and hold his respective Office during His Majesty's Pleasure.

Authorizing the Appointment of a Board of Commissioners of Customs and a Board of Commissioners of Excise for the United Kingdom, and Assistant Commissioners for Scotland and Ireland.

II. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any Act or Acts, or any Provision in any Act or Acts of Parliament in force, relating or having reference to the said respective Duties of Customs or Excise in *England*, *Scotland*, or *Ireland* respectively, at or immediately before the passing of this Act, except so far as such Act or Acts are expressly repealed or altered by this Act.

Not to repeal or alter any Act, otherwise than as herein authorized.

III. And be it further enacted, That any Four of such Thirteen Commissioners of Customs shall constitute a Board of Commissioners of Customs, and that any Four of such Thirteen Commissioners of Excise shall constitute a Board of Commissioners of Excise for the whole of the United Kingdom, to sit and act in *England*; and such Boards of Commissioners of Customs and of Excise respectively, shall have, use, and exercise throughout the United Kingdom all and any and every such Powers and Authorities as are now given to or vested in, or as might be used and exercised by the Commissioners of Customs, or the Commissioners of Excise respectively, under or by virtue of any Act or Acts of Parliament in force at or immediately before the passing of this Act, relating to the Duties and Revenues of Customs and Excise respectively, in *England*, *Scotland*, or *Ireland* respectively;

Powers of Boards and Quorum of Commissioners.

and all such Powers and Authorities shall be and are hereby given to and vested in such Board of Commissioners of Customs as to the Duties and Revenues of Customs, and in such Board of Commissioners of Excise as to the Duties and Revenues of Excise, as fully and effectually to all Intents and Purposes whatsoever as if such Powers and Authorities, and all Clauses, Regulations, Provisions, Penalties, and Forfeitures relating thereto respectively, were severally, separately, and respectively repeated and re-enacted in this Act, and made Part thereof; and all Rules, Orders, Regulations, Acts, Matters, and Things which shall be made, directed, and done by such Board of Commissioners of Customs or Board of Commissioners of Excise respectively, in anywise concerning the Duties or Revenues of Customs or Excise, under their respective Controul or Management respectively, or relating to the Collection or Management of such Duties and Revenues respectively, and which by any Act or Acts of Parliament, Law, Usage, or Custom in force at or immediately before the passing of this Act, are or were authorized or required to be made or done, or which might be made or done by the Commissioners of Customs or Excise in and for *England*, *Scotland*, or *Ireland* respectively, in relation to the said Duties or Revenues respectively, shall be and be deemed to be as good, valid, and effectual in the Law to all Intents and Purposes as if made or done under any such Act or Acts of Parliament by the Commissioners heretofore separately acting for *England*, *Scotland*, and *Ireland* respectively; and all Persons whatever in *England*, *Scotland*, and *Ireland* respectively, shall be subject and liable to the same Pains and Penalties for doing or omitting to do any Act, Matter, or Thing relating to or in anywise concerning any of such Duties or Revenues of Customs or Excise respectively, contrary to any such Orders or Directions, Rules or Regulations of such Commissioners, as such Persons respectively would have been subject and liable to for doing or omitting to do the same Acts and Matters or Things respectively, contrary to any Order or Direction of the Commissioners of Customs or Excise for *England*, *Scotland*, or *Ireland* respectively, by virtue of any Act or Acts of Parliament in force at or immediately before the passing of this Act: Provided always, that all Orders, Directions, Rules, and Regulations in force at the Time of the passing this Act, which are not altered or varied by this Act, or contrary to any of the Provisions thereof, shall remain in full Force and Effect until the same shall be abrogated, annulled, altered, or varied by the Commissioners of Customs and Excise respectively under this Act.

Commissioners for Scotland and Ireland.

IV. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, from Time to Time, or any Three or more of them, or for the Lord High Treasurer of the United Kingdom of *Great Britain* and *Ireland* for the Time being, to order and direct any One or more of such Commissioners of Customs, and any One or more of such Commissioners of Excise, together with Two of such Assistant Commissioners of Customs, and Two of such Assistant Commissioners of Excise respectively, to sit and act as a Board of Commissioners of Customs, and as a Board of Commissioners of Excise respectively,

respectively, in and for *Scotland* and *Ireland* respectively, and for the Dispatch of Business in those Parts of the United Kingdom under the Controul and Direction of the respective Boards of Commissioners of Customs and Excise respectively, sitting and acting in *England*; and that such Board of Commissioners for *Scotland* and *Ireland* respectively, shall (under such Controul and Direction as aforesaid) have and be invested with the Management and Controul of all Matters relating to the respective Duties of Customs and Excise arising in *Scotland* and *Ireland* respectively; and that any Two of such Commissioners in *Scotland* and *Ireland* respectively, shall have full Power and Authority to order, direct, act, do, and permit all and every such Acts, Matters, and Things relating to or concerning the Duties and Revenues of Customs and Excise in *Scotland* and *Ireland* respectively, or relating to or concerning any Revenue under the Management of the Commissioners of Customs or Excise in or for *Scotland* or *Ireland* respectively, as by any Act or Acts of Parliament in force at or immediately before the passing of this Act are authorized, required, or permitted to be done by the Commissioners of Customs and Excise in or for *Scotland* or *Ireland* respectively, or any Number of them; and that all such Rules, Orders, Acts, Matters, and Things which shall be made and done by such Commissioners in *Scotland* and *Ireland* respectively, under the Authority hereby granted, shall respectively be good, valid, and effectual in Law, to all Intents and Purposes: Provided always, that the Board of Commissioners of Customs and Excise in *Scotland* and *Ireland* respectively, shall in all things observe, perform, and fulfil, and cause and procure to be observed, performed, and fulfilled, in and throughout *Scotland* and *Ireland* respectively, so far as the same may be practicable, the several Orders, Rules, Directions, and Regulations which shall be made or given by the Board of Commissioners of Customs and Excise respectively for the United Kingdom, sitting and acting in *England* as aforesaid.

All Commissions, Deputations, and Appointments to remain in force.

V. And be it further enacted, That all Commissions, Deputations, and Appointments granted to any Officers of the Customs or Excise respectively, at any Time before the passing of this Act, and in force at the Time of the passing of this Act, shall remain in full Force and Effect until the same shall be revoked or recalled; and all such Officers respectively, whether appointed in or for *England*, *Scotland*, or *Ireland*, shall continue to hold such respective Commissions, Deputations, and Appointments; and all such Commissions, Deputations, and Appointments shall be deemed, construed, and taken to be good, valid, and effectual in every Part of the United Kingdom; and the Persons holding the same shall have full Power and Authority to execute the Duties of their respective Offices and Appointments, and to enforce all Laws, Regulations, Penalties, and Forfeitures relating to the Duties and Revenues for which they shall have been appointed, either in *England*, *Scotland*, or *Ireland*, as fully and effectually to all Intents and Purposes as if they had been appointed for the said United Kingdom, or by the Commissioners under this Act, any thing in this Act or any other Act or Acts of Parliament to the contrary notwithstanding; and all Bonds which shall have been given by any such Officers

respectively, and their Sureties respectively, for good Conduct or otherwise, shall remain in full Force and Effect so long as they shall respectively continue in their respective Offices; and such Officers shall hold their respective Offices during the Will and Pleasure of the Commissioners of Customs or of Excise to be appointed under this Act, in all Cases in which they before held such Offices subject to the Will and Pleasure of any of the now existing Boards of Customs and Excise in *England*, *Scotland*, or *Ireland*, and that they shall be under the Controul and Authority of the said Commissioners respectively, and liable to the same Pains, Penalties, and Punishments, to be inflicted by the said Commissioners, as might heretofore have been inflicted upon them by the Commissioners by whom they were originally appointed.

Treasury may abolish Offices.

VI. And be it further enacted, That it shall be lawful for the said Lord High Treasurer, or the said Commissioners of His Majesty's Treasury for the Time being, and the said Commissioners, or any Three or more of them, are hereby empowered to abolish or reduce any Establishment of Officers of the Customs or of the Excise, in any Port or District or Collection in any Part of the United Kingdom in which such Offices may heretofore have been established, whenever such Abolition or Reduction may appear to be expedient for the Public Service; any Act or Acts, or any Law, Usage, or Custom to the contrary notwithstanding.

Act not to affect Covenants made by Commissioners, Secretaries, &c. of Boards.

VII. Provided always, and be it enacted, That nothing in this Act contained shall in anywise extend or be construed to extend to invalidate or in any way to affect any Covenants, Deeds, or Engagements which any former or the present Commissioners or Secretary or Secretaries, or other Officer or Officers of the respective Boards of Customs or Excise in *England*, *Scotland*, or *Ireland*, may have entered into or been concerned in on behalf of His Majesty, His Heirs or Successors, relating to his or their Revenues of Customs and Excise; but that all such Covenants, Deeds, or Engagements shall remain in full Force and Effect, and such Commissioners, Secretaries, or Officers may sue or be sued, as they might have been if this Act had not been made.

Boards to be under Controul of Treasury.

VIII. And be it further enacted, That all Commissioners of Customs and Excise respectively, to be appointed under or in pursuance of this Act, shall in all respects be subject to the like Liabilities, Restraints, Duties, Obligations, and Disabilities respectively, to which Commissioners of Customs and Excise respectively in *England*, *Scotland*, and *Ireland* are by Law respectively subject at the Time of the passing of this Act, and to the Orders and Controul of the Lord High Treasurer, or of the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, and shall be subject and liable to all such Penalties, Forfeitures, and Punishments as Commissioners of Customs and Excise respectively for *England*, *Scotland*, and *Ireland* respectively are or would be subject or liable to under or by virtue of any Act or Acts of Parliament, or of any Law, Usage, or Custom in force at or immediately before the passing of this Act.

Act may be altered.

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

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