ANNO SECUNDO & TERTIO

VICTORIÆ REGINÆ.

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C A P. XCII.

An Act to explain and amend an Act of the First and Second Years of Her present Majesty, so far as relates to Fines and Penalties levied under the Revenue Laws in *Ireland*.

[27th *August* 1839.]

WHEREAS an Act was passed in the First and Second Years of Her Majesty's Reign, intituled *An Act for the more effectual levying of Fines and Penalties, Issues, Deodands, and Amerciaments, and of forfeited Recognizances estreated, in* Ireland; *and for the Application and Distribution thereof*: (1 & 2 Vict. c. 99.) And whereas Doubts have arisen whether the said Act extends to and includes Fines and Penalties imposed under the Laws relating to the Revenues of Customs, Excise, and Stamps; and it is expedient to determine such Doubts, and to exempt such Fines and Penalties from the Operation of the said recited Act: Be it therefore declared and enacted by the Queen'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 nothing in the said recited Act contained does or shall extend, or shall be deemed or construed to extend, to any Fine, Penalty, or Forfeiture which has been or shall be incurred by or imposed upon any Person whatsoever in

Provisions of 1 & 2 Vict. c. 99. not to extend to Fines, Penalties, and For-

feitures incurred under the Laws relating to the Revenues of Customs, Excise, or Stamps.

in *Ireland* under any Act or Acts relating to the Revenues of Custom or Excise or Stamps respectively, or to the suing for, mitigating, levying, recovering, or distributing any such Fine, Penalty, or Forfeiture, but that all and every such Fines, Penalties, and Forfeitures shall be sued for, mitigated, levied, and recovered and distributed under the Powers, Provisions, Authorities, and Directions of the several Acts relating to the said Revenues respectively, and under and by the same Persons, Ways, and Means, and in the same Manner in every respect, as if the said recited Act had not been passed, any thing in the said recited Act to the contrary notwithstanding.

In case any Penalty, &c. has been recovered under the recited Act the same to be paid over to the proper Department.

II. And be it enacted, That in case any Fine, Penalty, or Forfeiture imposed on any Person in *Ireland*, under any Act relating to the Revenues of Customs, Excise, or Stamps, shall have been recovered under the Provisions of the said recited Act, the same shall be paid over to the Commissioners of Customs, Excise, or Stamps respectively entitled thereto, or to the proper Collector or Officer to whom the same would have been payable in case the said recited Act had not been passed.

Act may be amended this Session.

III. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

LONDON: Printed by GEORGE E. EYRE and ANDREW SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1839.