ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

C A P. XCI.

An Act for the better Regulation and Collection of certain Duties of Excise. 2d *July* 1801.]

Preamble.

WHEREAS by the Laws now in Force in *Great Britain*, every Malster and Maker of Malt is liable to the Penalty of Five Shillings for every Bushel of Corn or Grain in the Couch, steeped in order to the making thereof into Malt, and found in the Malt-house of such Maltster, so hard, close, and compact, as it could not be, unless the same had by some Means or other been forced together to prevent the rising and swelling thereof: And whereas no Means are hitherto provided for the Officers of Excise to establish, by Experiment, whether any such Corn or Grain has been in Reality so forced together; and it is therefore expedient that the Power and Authority herein-after mentioned should be given for the Purpose of making such Experiment; 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 and may be lawful to and for any Supervisor, and any other Officer of Excise in *Great Britain*, by themselves, or by any Person or Persons by them employed for that Purpose, in the Presence of such Malster, or his,

Excise Officers may remove Grain from the Couch and lay it level in the

her,

Malthouſe, and if it exceeds One Buſhel in 20 above the Gauge taken in the Couch, it ſhall be conſidered as forced together, and the Maltſter ſhall forfeit 5*s.* *per* Buſhel.

her, or their Servant, (if ſuch Malſter or Servant ſhall think fit to be preſent at ſuch Operation), to throw or remove all the Corn or Grain from or out of any Couch which ſuch Superviſor or Officer ſhall ſuſpect to have been forced together, and to throw and lay the ſame level in ſuch Malthouſe; and if any Increaſe ſhall be found in the Gauge or Quantity of ſuch Corn or Grain, on the Removal and laying the ſame level as aforeſaid, exceeding the Rate of One Buſhel in every Twenty Buſhels over and above the Quantity which the ſame appeared to be by the previous Gauge thereof taken in the Couch, then and in every ſuch Caſe Proof being made of ſuch Increaſe as aforeſaid, the ſame ſhall be deemed concluſive Evidence, that ſuch Maltſter, or Maker of Malt, did tread, ram, or otherwiſe force together the ſaid Corn or Grain in the Couch, or that the ſame was ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the riſing and ſwelling thereof, and ſuch Malſter, or Maker of Malt, ſhall forfeit and loſe the Sum of Five Shillings for every Buſhel of ſuch Corn or Grain of ſuch Couch.

After *Aug.* 5, 1801, Bricks found to exceed the Dimenſions herein mentioned, before removed to the Kiln, ſhall be chargeable with an additional Duty of 5 *s.* *per* 1000.

II. And whereas the Laws in force relating to the Duty of Exciſe impoſed for and in reſpect of Bricks made in *Great Britain*, preſcribe no Dimenſions for ſuch Bricks, and many Brick-makers have of late made Bricks of very unuſually large Sizes, whereby the ſaid Duty is likely to be greatly diminiſhed, and it is therefore expedient to provide a Remedy againſt the Miſchief which would ariſe to the Revenue, ſhould the making of Bricks of ſuch large Sizes become general; be it therefore enacted, That, from and after the Fifth Day of *Auguſt* One thouſand eight hundred and one, if any Perſon or Perſons ſhall make any Bricks in *Great Britain*, which, while drying or hardening in the Field, Shed, or other Place or Places where the ſame ſhall be made or prepared after being turned out of the Moulds, and before removed to the Kiln or Clamp for burning, ſhall be found to exceed any of the following Dimenſions; that is to ſay, Ten Inches long, Three Inches thick, and Five Inches wide, the Maker or Makers of ſuch Bricks ſhall be, and he and they is and are hereby made chargeable with, and ſhall, over and above all other Duties now payable on ſuch or any other Bricks by Law, pay an additional Duty of Five Shillings for every Thouſand of ſuch Bricks, and ſo in Proportion for any greater or leſs Quantity of ſuch Bricks; and the Officers of Exciſe are hereby required to make their Charge of Duty accordingly; which ſaid additional Duty on ſuch Bricks, exceeding any of the Dimenſions aforeſaid, ſhall be paid by all and every ſuch Maker and Makers, at the reſpective Times, and in the ſame Manner, and under the like Rules, Regulations, and Penalties, as the other Duties of Exciſe charged and chargeable by any Act or Acts of Parliament now in force relating to Bricks made in *Great Britain* are now made chargeable and payable; and the ſaid additional Duty ſhall be applied in like Manner as the ſaid Duties by Law impoſed for or in reſpect of Bricks made in *Great Britain* are now by Law directed to be applied.

After *July* 5, 1801, any Commodity manufactured in Imitation of Coffee, or found in the

III. And whereas Commodities made in Imitation of, and intended to be ſold and made uſe of as Subſtitutes for Coffee have of late been found in the Cuſtody and Poſſeſſion of various Dealers in Coffee in *Great Britain*, and it is therefore expedient to make ſuch Proviſion as is hereinafter mentioned, be it therefore enacted, That, from and after the Fifth Day

Day of *July* One thouſand eight hundred and one, if any Commodity manufactured in Imitation of, or to reſemble Coffee, or to ſerve as a Subſtitute for Coffee, or alledged ſo to be, ſhall be made for Sale, or ſold, or ſhall be found in the Cuſtody or Poſſeſſion of any Dealer or Dealers in, or Seller or Sellers of Coffee in *Great Britain*, the ſame ſhall be forfeited, together with the Packages containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons ſo making or ſelling the ſame, or the Dealer or Dealers in, or Seller or Sellers of Coffee, in whoſe Cuſtody or Poſſeſſion the ſame ſhall be found, ſhall forfeit and loſe the Sum of Fifty Pounds.

Cuſtody of any Dealer in Coffee, ſhall be forfeited and the Maker or Dealer in whoſe Cuſtody found, ſhall forfeit 50 *l*.

IV. And be it further enacted, That if any Commodity ſhall be ſeized by virtue of or in purſuance of this Act, as being a Commodity manufactured in Imitation of, or to reſemble Coffee, or to ſerve as a Subſtitute for Coffee; or if any Action ſhall be brought by the Owner or Claimer of any ſuch Commodity againſt any Officer or Officers of Exciſe, or any Perſon acting in his or their Aſſiſtance, for ſuch Seizure of any ſuch Commodity, the Proof that the Commodity ſo ſeized is not a Commodity manufactured in Imitation of Coffee, or to reſemble Coffee, or to ſerve as a Subſtitute for Coffee, ſhall lie upon the Owner or Claimer thereof, by the Oaths of Two credible Witneſſes, being ſkilful and experienced Perſons, competent to decide, by Inſpection and Examination thereof.

In caſe of Seizure of ſuch Commodity, Proof that it is not made in Imitation of Coffee ſhall lie on the Owner by the Oath of Two credible Witneſſes.

V. And whereas by a Clauſe in an Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act to amend ſeveral Laws of Exciſe relating to Coach makers, Auctioneers, Beer and Cyder exported, Certificates and Debentures, Stamps on Hides and Skins, Drawbacks on Wines and Sweets, and Ale and Beer Licences*, it was enacted, That if any Perſon or Perſons whatever ſhould counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Certificate authorized or required to be granted by any Officer or Officers of Exciſe under or by virtue of any Act or Acts of Parliament in force immediately before the paſſing of that Act, and relating to any of the Duties of Exciſe; or if any Perſon or Perſons ſhould knowingly or willingly give any falſe or untrue Certificate as aforeſaid, or ſhould knowingly or willingly accept or receive any falſe or untrue Certificate as aforeſaid, or if any Perſon or Perſons ſhould fraudulently alter or eraſe any ſuch true Certificate, after the ſame ſhould have been given or granted by the proper Officer or Officers of Exciſe, or if any Perſon or Perſons ſhould knowingly or willingly publiſh, or make uſe of any ſuch Certificate ſo counterfeited, forged, falſe, untrue, altered, or eraſed, every Perſon or Perſons ſo offending, ſhould, for each and every ſuch Offence, ſeverally forfeit the Sum of Five hundred Pounds: And whereas it is expedient to repeal the ſaid recited Clauſe, and in lieu thereof to direct that every Perſon or Perſons ſo offending ſhall be adjudged guilty of Felony, and ſubject to ſuch Puniſhment as is herein-after directed; be it therefore enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred and one, the ſaid recited Clauſe ſhall be, and the ſame is hereby repealed; and that, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and one, if any Perſon or Perſons whatever ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Certificate authorized or required to be granted

Clauſe in 38 *Geo.* III, Cap. 54, reſpecting forging of Certificates, repealed.

From *July* 5, 1801, Perſons forging Certificates required to be granted by Officers of Exciſe, or knowingly giving or re-

ceiving falſe Certificates, *etc.* ſhall be adjudged guilty of Felony, and be tranſported for Seven Years.

granted by any Officer or Officers of Exciſe, under or by virtue of any Act or Acts of Parliament in force immediately before the paſſing of this Act, and relating to any of the Duties of Exciſe, or if any Perſon or Perſons ſhall knowingly or willingly give any falſe or untrue Certificate as aforeſaid, or ſhall knowingly or willingly accept or receive any falſe or untrue Certificate as aforeſaid, or if any Perſon or Perſons ſhall fraudulently alter or eraze any ſuch true Certificate, after the ſame ſhall have been given or granted by the proper Officer or Officers of Exciſe, or if any Perſon or Perſons ſhall knowingly or willingly publiſh or make uſe of any ſuch Certificate ſo counterfeited, forged, falſe, untrue, altered or erazed, then and in every ſuch Caſe the Perſon or Perſons ſo offending, and being thereof duly convicted, ſhall be adjudged guilty of Felony, and ſhall for ſuch his, her, or their Offence be tranſported as a Felon or Felons for the Space of Seven Years, in ſuch Manner as Felons are appointed to be tranſported by an Act made in the Twenty-fourth Year of His preſent Majeſty's Reign, intituled, *An Act for the effectual Tranſportation of Felons and other Offenders, and to authorize the Removal of Priſoners in certain Caſes, and for other Purpoſes therein mentioned.*

Seizures made by Commanders of Ships of War, of Goods liable to Exciſe Duty, may be lodged in any of His Majeſty's Warehouſes of Exciſe in *Great Britain* under the Care of the proper Officer, *etc.*

VI. And whereas by an Act made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act for regulating the Production of Manifeſts; and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandeſtine relanding of Goods*, it was amongſt other Things enacted, that it ſhould and might be lawful for the Commanders of any of His Majeſty's Ships or Veſſels of War, or any Commiſſioned, Warrant, or Petty Officer, ſpecially authorized by them, to ſeize without any Deputation or Commiſſion from the Commiſſioners of His Majeſty's Cuſtoms or Exciſe, for that Purpoſe, any Goods or Commodities whatever, or any Ships or Veſſels whatever which ſhould be ſubject to Forfeiture by that Act, or by any other Act or Acts of Parliament then in Force, for any Offence againſt the Revenue of Cuſtoms or Exciſe, provided the Commander of ſuch Ship or Veſſel of War ſhould bring or cauſe to be brought every ſuch Seizure to His Majeſty's Warehouſe, at the neareſt Cuſtom-houſe to which ſuch Seizure could conveniently be brought, and ſhould there lodge and depoſit the ſame in the Cuſtody, and under the Charge and Care of the proper Officer of the Cuſtoms, in caſe the Seizure ſhould be made under any Act for ſecuring the Revenue of Cuſtoms, or in the Cuſtody and under the Charge and Care of the proper Officer of Exciſe, in caſe it ſhould be made under any Act for ſecuring the Revenue of Exciſe only, and ſhould, in all Reſpects in regard to the Proſecution or Delivery of any ſuch Seizure, conform to all and each and every of the Rules, Regulations, and Reſtrictions to which the Officers of His Majeſty's Cuſtoms and Exciſe were then, in caſe of any ſuch Seizures made by them reſpectively, ſubject; any Law, Cuſtom, or Uſage to the contrary notwithſtanding: And whereas it is expedient to provide, that any ſuch Seizures made under or by virtue of the ſaid recited Act, of any Goods or Commodities for or in reſpect whereof any Duty of Exciſe is by Law impoſed, or of any Ship or Veſſel which ſhall be ſubject to Forfeiture for or in reſpect of any ſuch Goods or Commodities, ſhall and may be brought to, and lodged and depoſited in ſome or One of His Majeſty's Warehouſes of Exciſe, if the Commander or Officer or Officers making ſuch Seizure ſhall deem it expedient ſo to do; and

alſo

alſo that ſuch Seizures ſhall be proſecuted in like Manner as Seizures made by Officers of Exciſe are proſecuted by the Laws relating to the Revenue of Exciſe; be it therefore enacted, That any ſuch Seizure of any Goods or Commodities for or in reſpect whereof any Duty of Exciſe is by Law impoſed, or of any Ship or Veſſel which ſhall be ſubject to Forfeiture for or in reſpect of any ſuch Goods or Commodities, ſhall and may be brought to and lodged in ſome or One of His Majeſty's Warehouſes of Exciſe in *Great Britain*, in the Cuſtody and under the Charge and Care of the proper Officer of Exciſe, if the Commander, or Officer or Officers making ſuch Seizure, ſhall deem it expedient ſo to do, inſtead of bringing ſuch Seizure to His Majeſty's Warehouſe at the Cuſtom-houſe, according to the Directions of the ſaid recited Act; and that every ſuch Seizure ſo brought to, and lodged and depoſited in any ſuch Exciſe Warehouſe ſhall be proſecuted by and under the Directions of the Commiſſioners of Exciſe, in like Manner as Seizures made by Officers of Exciſe are or may be proſecuted by any Law or Laws relating to the Revenue of Exciſe; any Thing in the ſaid recited Act contained to the contrary thereof in anywiſe notwithſtanding.

Commiſſioners of Exciſe, in Caſes of Goods loſt in the Exportation to *Ireland, etc.* which are entitled to Bounty or Drawback on landing, may order Debenture to be made out for Payment, on being ſatisfied that the Goods were loſt.

VII. And whereas by the Laws now in Force certain Bounties and Drawbacks of Exciſe are prohibited from being granted for or in reſpect of certain exciſeable Goods and Commodities exported from *Great Britain* for *Ireland*, or for the Iſlands of *Guernſey* or *Jerſey*, until a Certificate is produced certifying that the Goods have been duly landed there: And whereas no ſuch Certificate can be produced for or in reſpect of ſuch Goods as in the Voyage to any ſuch Place of Deſtination, may unfortunately happen to be loſt by being taken by Enemies, or by periſhing in the Seas, and it is therefore expedient in any ſuch Caſe as is herein-after mentioned, to allow the Exciſe Bounties and Drawbacks for or in reſpect of any ſuch Goods ſo loſt as aforeſaid; be it therefore enacted, That in every Caſe where it ſhall be made appear to the Satisfaction of the Commiſſioners of Exciſe, or the major Part of them, in *England* and *Scotland* reſpectively, that any exciſeable Goods or Commodities for or in reſpect whereof any Bounty or Drawback of Exciſe is given or granted by Law, and which were fairly and regularly exported from *Great Britain* for *Ireland*, *Guernſey*, or *Jerſey*, have, in the Voyage to ſuch Place of Deſtination, been unfortunately loſt, by being taken by Enemies or periſhing in the Seas, (the Examination and Proof thereof being left to the Judgement of the ſaid reſpective Commiſſioners) it ſhall and may be lawful to and for the ſaid reſpective Commiſſioners, or the major Part of them reſpectively, to order the Debenture to be made out for ſuch Bounty or Drawback, or to pay ſuch Bounty or Drawback for or in reſpect of any ſuch Goods or Commodities ſo loſt as aforeſaid; any Act or Acts of Parliament to the contrary thereof in anywiſe notwithſtanding.

From *July 5*, 1801, Corn, *etc.* and other Proviſions herein mentioned, imported into *Great Britain*, ſhall be free of the Duty on Auctions on

VIII. And whereas, by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, an Exciſe Duty was chargeable for and upon all Sales by way of Auction in *Great Britain*, of any Goods or Chattels according to the reſpective Rates therein expreſſed: And whereas it is expedient that further Exemption from the ſaid Duty ſhould be made in Favour of certain Articles, other

the First Sale thereof on Account of the Importer, &c.

than ſuch as are now exempted from the ſame; be it therefore enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred and one, all Wheat, Barley, Rye, Oats, Rice, Peaſe, Beans, and other Corn and Grain of every Sort, Flour and Meal, imported into that Part of the United Kingdom called *Great Britain*, and all Beef, Pork, Hams, Bacon, Cheeſe, and Butter, imported as aforeſaid, ſhall be free of the ſaid Duty, on the firſt Sale thereof by Auction in *Great Britain*, by or for the Account of the original Importer, to whom the ſame ſhall be conſigned, and by whom the ſame ſhall be entered at the Cuſtom-houſe at the Port of Importation, ſo as ſuch Sale be made within Twelve Months after ſuch Wheat, Barley, Rye, Oats, Rice, Peaſe, Beans, and other Corn and Grain reſpectively, Flour and Meal, or Beef, Pork, Hams, Bacon, Cheeſe, or Butter, ſhall be imported, and by ſome Perſon duly licenſed to exerciſe the Trade or Buſineſs of an Auctioneer.

Treaſury may order Goods which were under Sequeſtration in *Ruſſia*, to be exempted from the Auction Duty, *etc.*

IX. And whereas certain Goods, Wares, and Merchandizes, have been for ſome Time under Sequeſtration in the Ports of *Ruſſia*, and are ſhortly expected to arrive in this Kingdom: And whereas it may become neceſſary to ſell large Quantities thereof by Auction upon ſuch Arrival, in Order to the aſcertaining the Value thereof, for the more ſpeedy Settlement of Accounts between the Owners and Proprietors or Conſignees of ſuch Goods, Wares, and Merchandizes, and Perſons who have underwritten on the ſame, or become Inſurers thereof: And whereas it is therefore expedient that ſuch Goods, Wares, and Merchandizes ſhould be exempt from the Payment of the Duty charged upon Sales by way of Auction; be it therefore further enacted, That it ſhall be lawful for the Lords Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, and they are hereby empowered, on Proof made to their Satisfaction, that any Goods, Wares, and Merchandizes imported into this Country from *Ruſſia*, have been detained and kept in that Country under Sequeſtration, during the late Diſputes, and are to be ſold in the United Kingdom for the Benefit of the Owners, Proprietors, and Inſurers thereof, to grant a Certificate thereof, and on the Production of ſuch Certificate, ſuch Goods, Wares, and Merchandizes, ſhall be exempt from the Payment of the Duty of Exciſe chargeable thereon, for and in reſpect of the Firſt Sale by Auction of ſuch Goods, Wares, and Merchandizes; and the ſame ſhall be thereupon free of the Duty of Exciſe on ſuch Firſt Sale thereof by Auction in the United Kingdom, for and on Account of the Owners, Proprietors, and Inſurers thereof; any Thing in any Act or Acts contained to the contrary thereof notwithſtanding.

From *July* 5, 1801, Hides or Skins tanned, *etc.* found on any other than entered Premiſes ſhall be forfeited, and the Perſon in whoſe Cuſtody found ſhall forfeit 100*l.*

X. And be it further enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred and one, if any Hide or Skin tanned, tawed, or dreſſed in Oil, ſhall be found in any Place whatſoever in *Great Britain*, (except on the entered Premiſes of any Tanner, Tawer, Currier, or Dreſſer of Leather in Oil) without having thereon the Mark or Stamp to denote the charging of the Duty for ſuch Hide or Skin, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion the ſame ſhall be found ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

XI. And

XI. And whereas by an Act made in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for allowing, until the Twenty-fourth Day of* June *One thouſand eight hundred and five, a further Bounty upon Pilchards exported; and for amending an Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty for transferring the Management of the Salt Duties to the Commiſſioners of Exciſe*, it was amongſt other Things provided, that the Merchant or Merchants on whoſe Account or to whoſe Order any Salt ſhould be ſhipped to be carried or removed Coaſtwiſe, for curing or preſerving Fiſh, ſhould give ſufficient Bond or Security in Treble the Amount of the Duty of the Salt intended to be delivered; and that ſuch Bond ſhould be cancelled and diſcharged upon ſuch Merchant or Merchants producing to the proper Officer of Exciſe, within Three Months, a Certificate teſtifying the Delivery of ſuch Salt to the Fiſh Curer to whom the ſame was conſigned: And whereas it is expedient to repeal the ſaid Proviſions, and to ſubſtitute other Proviſions in lieu and inſtead thereof; be it therefore further enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred and one, the ſaid Proviſions ſhall be, and the ſame are hereby ſeverally repealed, and that from thenceforward, immediately upon the Arrival of any Flat, Barge, Boat, or Veſſel, having on board any Salt intended to be uſed or employed in the curing or preſerving of Fiſh, at the Port at which ſuch Salt is intended to be ſhipped or put on board any Ship or Veſſel to be therein carried or removed Coaſtwiſe, for the Delivery to the Fiſh Curer or Fiſh Curers for or to whom the ſame is to be conſigned or ſent, the Merchant or Merchants on whoſe Account or to whoſe Order the ſame ſhall be delivered, ſhall, either by him or themſelves, or by any other Perſon or Perſons, give ſufficient Bond or Security to be approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, in the ſingle Value of the Amount of the Duty of the Salt ſo intended to be delivered for the Purpoſe of curing and preſerving Fiſh, (in which Bond or Security the Maſter or Owner of the Ship or Veſſel in which the Salt is to be carried or conveyed, ſhall join), that all ſuch Salt, and every Part thereof ſhall, (the Danger of the Enemies only excepted), be duly delivered into the Cuſtody or Poſſeſſion of ſuch Fiſh Curer or Fiſh Curers for or to whom the ſame is to be conſigned or ſent; and that no Part of ſuch Salt ſhall, before the ſame ſhall be delivered into the Cuſtody or Poſſeſſion of ſuch Fiſh Curer or Fiſh Curers as aforeſaid, be ſold or delivered for Home Trade or Conſumption, or otherwiſe fraudulently diſpoſed of in *Great Britain*.

Clauſe in 39 *Geo* III, Cap. 65, reſpecting Bonds given for Salt intended for curing of Fiſh repealed, and other Proviſions ſubſtituted in lieu thereof.

XII. And be it further enacted, That every ſuch Bond or Security ſhall be cancelled and diſcharged upon the Merchant or Merchants on whoſe Account or to whoſe Order any ſuch Salt ſhall have been ſo delivered to as aforeſaid, producing to and leaving with the proper Officer of Exciſe, a Certificate under the Hand of ſuch other Officer of Exciſe as ſhall be authorized to give and grant the ſame, teſtifying that all and every Part of the Salt mentioned in ſuch Bond or Security, (allowing or deducting at and after the Rate of One Buſhel in every One hundred Buſhels of ſuch Salt for natural Waſte during the Voyage) has been duly delivered into the Cuſtody or Poſſeſſion of the Fiſh Curer or Fiſh Curers for whom the ſame was intended, or to whom the ſame was conſigned or ſent, and that Bond or Security has been given by or on the Part of ſuch

Further Regulations reſpecting the Bonds given for Salt to be uſed in curing of Fiſh.

ſuch Fiſh Curer or Fiſh Curers, that all ſuch Salt ſent or conſigned to him, her, or them, and delivered into his, her, or their Cuſtody, or Poſſeſſion, ſhall be uſed in curing and preſerving Fiſh: Provided always, That ſuch Certificate ſhall be produced to and left with ſuch Officer as aforeſaid, within Six Months next after the Day on which ſuch Salt ſhall have been ſo ſhipped or put on board the Ship or Veſſel in which the ſame is to be carried or removed Coaſtwiſe for ſuch Delivery to the Fiſh Curer or Fiſh Curers as aforeſaid.

Such Bonds not to be ſubject to Stamp Duty.

XIII. And be it further enacted, That no ſuch Bond or Security ſo to be given or taken for Salt, to be uſed and employed in curing and preſerving Fiſh as aforeſaid, nor any Certificate to be made out in relation to any ſuch Salt, ſhall be ſubject or liable to any Stamp Duty, any Thing in this or any other Act or Acts to the contrary in anywiſe notwithſtanding.

Perſons obſtructing Officers in the Execution of this Act ſhall forfeit 200*l.*

XIV. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall aſſault, oppoſe, moleſt, obſtruct, or hinder, any Officer or Officers of Exciſe in the due Execution of this Act, or of any of the Powers or Authorities given by this Act, all and every the Perſon or Perſons ſo offending ſhall, for every ſuch Offence, ſeverally forfeit the Sum of Two hundred Pounds.

Fines and Forfeitures how to be recovered.

XV. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively, and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

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