ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. CXXI.

An Act for the more effectual Prevention of Smuggling.

[12th *July* 1805.]

WHEREAS in Defiance of the ſeveral Laws of Cuſtoms and Exciſe, great Quantities of Goods are illegally imported into, and landed in the United Kingdom, as well by clandeſtine Means as by open Force, to the great Detriment of the Revenue, and the Subverſion of all Civil Authority: And whereas it is become highly neceſſary that ſome further Proviſion ſhould be made for the Remedy of theſe great Evils: 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, if any Veſſel or Boat coming from Foreign Parts, and belonging wholly or in Part to His Majeſty's Subjects, or whereof One Half of the Perſons on board ſhall be Subjects of His Majeſty, (other than and except any Ship or other ſquare-rigged Veſſel), ſhall be found in any Part of the *Britiſh* or *Iriſh* Channels, or elſewhere on the High Seas, within One hundred Leagues of any Part of the Coaſts of *Great Britain* or *Ireland*, or ſhall be diſcovered to have been within the ſaid Limits, having on board any Foreign Brandy, Rum, Geneva, or other Spirits, in any Caſk or Package of leſs Size or Content

Certain Veſſels coming from Foreign Parts found in any Part of the Britiſh or Iriſh Channels, or High Seas, within a certain Diſtance of the Coaſts of Great Britain or Ireland, having

Spirits, Tea, and Tobacco, etc. on board in Caſks or Packages, etc. of leſs Content or Quantity than herein mentioned, the Whole to be forfeited;

than Sixty Gallons (except only for the Uſe of the Seamen belonging to and on board ſuch Veſſel or Boat, not exceeding Two Gallons for each Seaman); or any Tea exceeding Six Pounds in the Whole; or any Tobacco or Snuff in any Caſk or Package whatever, containing leſs than Four hundred and fifty Pounds Weight, (except looſe Tobacco for the Uſe of the Seamen on board ſuch Veſſel or Boat, not exceeding Five Pounds Weight of Tobacco for each Seaman, and except ſuch Tea or manufactured Tobacco or Snuff, as ſhall have been duly ſhipped for Exportation as Merchandize on board ſuch Veſſel or Boat, from ſome Port or Place in *Ireland*;) then not only all ſuch Foreign Brandy, Rum, Geneva, or other Spirits, and all ſuch Tea, Tobacco, or Snuff, together with the Caſks or Packages containing the ſame, but alſo every ſuch Veſſel or Boat, together with all the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Navy or Marines, or of the Cuſtoms or Exciſe.

and Veſſels not coming from Foreign Parts but takin ſuch Articles on board from Veſſels ſo coming, ſhall be forfeited in like Manner.

II. Provided always, and be it further enacted, That in caſe any Veſſel or Boat, not coming from Foreign Parts, ſhall, on the High Seas, take on board from out of any Ship or other Veſſel or Boat coming from Foreign Parts, any Foreign Brandy, Rum, Geneva, or other Spirits, in any Caſk or Package, of leſs Size or Content than as aforeſaid, or any Tea whatever, or any Tobacco or Snuff, in any leſs Quantity than as aforeſaid, every ſuch Veſſel or Boat ſhall be deemed and conſidered to be a Veſſel or Boat coming from Foreign Parts within the Meaning of this Act, and not only all ſuch Foreign Brandy, Rum, Geneva, or other Spirits, and all ſuch Tea, Tobacco, or Snuff, together with the Caſks or Packages containing the ſame, but alſo every ſuch Veſſel or Boat, together with all the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Navy or Marines, or of the Cuſtoms or Exciſe.

Regulations for the Importation or Exportation of Spirits, Tobacco, or Wine, into or from Guernſey, Jerſey, Alderney, or Sark.

III. And be it further enacted, That no Foreign Brandy, Rum, Geneva, or other Spirits, ſhall be imported into or exported from the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, or either of them, or removed from any One to any other of the ſaid Iſlands, or Coaſtwiſe from any one Part to any other Part of either of the ſaid Iſlands, or ſhall be ſhipped in order to be ſo removed or carried, or ſhall be Water-borne for the Purpoſe of being ſo ſhipped in any Ship, Veſſel, or Boat, of leſs Burthen than One hundred Tons, nor in any Caſk or Package of leſs Size or Content than Sixty Gallons; nor any Tobacco or Snuff in any Ship, Veſſel, or Boat, of leſs Burthen than One hundred Tons, nor in any Caſk or Package containing leſs than Four hundred and fifty Pounds Weight (ſave and except any ſuch Spirits or looſe Tobacco as ſhall be for the Uſe of the Seamen belonging to and on board any ſuch Ship, Veſſel, or Boat, not exceeding Two Gallons of the former, and Five Pounds of the latter for each Seaman, and alſo except ſuch manufactured Tobacco or Snuff as ſhall have been duly exported as Merchandize from *Great Britain* or *Ireland*; nor ſhall any Wine be imported into or exported from the ſaid Iſlands of *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, or either of them, or carried from any One of the ſaid Iſlands to any other thereof, or Coaſtwiſe from any one Part to any other Part of either of the ſaid Iſlands, or be ſhipped or Water-borne for the Purpoſe of being ſhipped in any Ship, Veſſel, or Boat, of

leſs Burthen than Sixty Tons, or in any Caſk or Package of leſs Content than a reputed Hogſhead, on pain of Forfeiture of all ſuch Foreign Brandy, Rum, Geneva, or other Spirits, Tobacco, Snuff, or Wine reſpectively, together with the Caſks or Packages containing the ſame, and alſo every ſuch Ship, Veſſel, or Boat, together with all the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, which ſhall and may be ſeized by any Officer or Officers of His Majeſty's Army, Navy, or Marines, or of the Cuſtoms or Exciſe.

Licenſed Boats of 10 Tons having a certain Quantity of Spirits, &c. on board for the Supply of the Iſle of Sark not ſeizable.

IV. Provided always, and be it further enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to ſubject to Forfeiture or Seizure under any of the Proviſions of this Act, any Boat not exceeding the Burthen of Ten Tons, for having on board at any one Time any Foreign Spirits of the Quantity of Ten Gallons or under, in Caſks or Packages of leſs Size or Content than Sixty Gallons, or any Tobacco, Snuff, or Tea, not exceeding Fifty Pounds Weight of each, for the Supply of the ſaid Iſland of *Sark*, ſuch Boat having a Licence from the proper Officer of Cuſtoms at either of the Iſlands of *Guernſey* and *Jerſey*, for the Purpoſe of being employed in carrying Commodities for the Supply of the ſaid Iſland of *Sark*, which Licence ſuch Officer of Cuſtoms is hereby required to grant without taking any Fee or Reward for the ſame: Provided always, that every ſuch Boat having on board at any One Time any greater Quantity of Spirits than Ten Gallons, or any greater Quantity of Tobacco or Snuff than Fifty Pounds Weight of each of the ſaid Articles, unleſs ſuch greater Quantity of Spirits, Tobacco, or Snuff, ſhall be in Caſks or Packages of the Size, Content, or Weight herein-before required, or having on board at any One Time any greater Quantity of Tea than Fifty Pounds Weight, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Army, Navy, or Marines, or of the Cuſtoms or Exciſe.

Not to prevent the Importation into or Exportation from Guernſey, &c. of Wine in Bottles packed in Caſes containing Six Dozen Quart Bottles, but before Exportation to this Kingdom, Bond to be entered into in Manner herein mentioned.

V. Provided alſo, and be it further enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to prevent the Importation into or Exportation from the ſaid Iſlands of *Guernſey*, *Jerſey*, *Alderney* or *Sark*, or either of them, of any Wine in Bottles, ſhipped in Caſes or Caſks only, each containing at leaſt Six Dozen reputed Quart Bottles: Provided always, that before any ſuch Wine in Bottles ſhall be ſhipped for Exportation to or for *Great Britain* or *Ireland*, the Maſter or other Perſon having the Charge or Command of the Ship, Veſſel, or Boat, in or on board of which ſuch Wine ſhall be ſo intended to be exported, together with One other ſufficient Surety, ſhall give Bond in the Penalty of Forty Shillings *per* Gallon, that the Wine ſo ſhipped ſhall (the Danger of the Seas and Enemies excepted) be duly entered and landed at the Port or Place in *Great Britain* or *Ireland* to or for which the ſame ſhall be declared at the Time of giving ſuch Bond (which Bond and Declaration the proper Officer of His Majeſty's Cuſtoms is hereby authorized and empowered to take); and ſuch Officer is hereby required to furniſh the Maſter or other Perſon having the Charge or Command of the Ship, Veſſel, or Boat, in which any ſuch Wine may be, with a Certificate, ſpecifying the Number of ſuch Packages as aforeſaid, and the Quantity of Wine contained in each, the Date of the Bond, and the Name of the Port or Place to or for which the ſame ſhall be ſo declared; and ſuch Bond ſo given as aforeſaid ſhall not be delivered up or cancelled until a Certificate,

Certificate, under the Hand of the proper Officer of the Cuſtoms in *Great Britain* or *Ireland*, of the due landing of the Wine mentioned therein, ſhall be produced to and left with the Officer taking the ſaid Bond within Three Months after the Date of ſuch Bonds.

Veſſels having on board Spirits, Wine, or Tobacco in leſs Packages and Quantities than herein mentioned, and found hovering within certain Limits, to be forfeited as well as the Articles.

VI. And be it further enacted, That, from and after the paſſing of this Act, if any Ship, Veſſel, or Boat, having on board any Foreign Brandy, Rum, Geneva, or other Spirituous Liquors, in any Caſk or Package which ſhall not contain Sixty Gallons at the leaſt (except only for the Uſe of the Seamen then belonging to and on board ſuch Ship, Veſſel, or Boat, not exceeding Two Gallons for each Seaman) or having on board any Wine in Caſks or Packages of leſs Content than a reputed Hogſhead (except ſuch Wine in Bottles as by this Act is allowed, and provided ſuch Ship, Veſſel, or Boat having Wine on board, ſhall not exceed Sixty Tons Burthen), or having on board any Tobacco or Snuff in any Caſk or Package containing leſs than Four hundred and fifty Pounds Weight (ſave and except looſe Tobacco for the Uſe of the Seamen, not exceeding Five Pounds for each Seaman), ſhall be found at Anchor, or hovering, or ſhall be diſcovered to have been within Two Leagues of the Coaſts of the ſaid Iſlands of *Guernſey*, *Jerſey*, or *Sark*, or within Two Miles of the Coaſt of *Alderney*, ſuch Ship, Veſſel, or Boat, not proceeding on her Voyage (Wind and Weather permitting) unleſs in caſe of unavoidable Neceſſity or Diſtreſs of Weather, of which Neceſſity or Diſtreſs the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship, Veſſel, or Boat, ſhall give Notice, and make Proof before the Chief Officer of the Cuſtoms of the neareſt Port, or the Port in which ſuch Ship, Veſſel, or Boat, ſhall take Shelter, or to which ſuch Ship, Veſſel, or Boat, can go under all Circumſtances of Wind, Tide, and Weather, immediately after the Arrival of ſuch Ship, Veſſel, or Boat, within the Limits of ſuch Port, then not only all ſuch Goods and Packages, but alſo the Ship, Veſſel, or Boat, on board which the ſame ſhall be found as aforeſaid, with all the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, ſhall be forfeited, and may and ſhall be ſeized as ſuch by any Officer of His Majeſty's Navy or Marines, or of Cuſtoms or Exciſe.

Penalty on Perſons found on board Veſſels liable to Forfeiture, or aſſiſting in unſhipping or concealing Spirits, &c.

VII. And be it further enacted, That every Perſon being a Subject of His Majeſty, who ſhall be found or taken on board, or diſcovered to have been on board any Ship, Veſſel, or Boat, liable to Forfeiture under any of the Proviſions of this Act, or liable to Forfeiture under the Proviſions of any other Act or Acts, for being found, or having been at Anchor, or hovering within any ſuch Diſtances of any of the Dominions of His Majeſty, with ſuch Goods on board, as ſubject ſuch Ship, Veſſel, or Boat, or Goods, to Forfeiture, and who ſhall not prove that he was only a Paſſenger on board ſuch Ship, Veſſel, or Boat, and every Perſon found aiding or aſſiſting in unſhipping to be laid on Land, or found carrying, conveying, concealing, or aſſiſting in the carrying away, conveying, or concealing, any Foreign Brandy, Rum, Geneva, or Spirits, ſubject to Forfeiture under this Act, or any Law or Act relating to the Revenue of Cuſtoms or Exciſe, in the United Kingdom, ſhall forfeit for every ſuch Offence either Treble the Value of the Goods that ſhall be found or taken from ſuch Perſon or Perſons, or the Sum of One hundred Pounds, at the Option and ſubject to the Election and Diſcretion of the Commiſſioners of Cuſtoms or Exciſe reſpectively, who ſhall direct any Proſecution or Suit to

be commenced againſt any ſuch Perſon, ſuch Penalty of Treble the Value, or of One hundred Pounds, as the Caſe may be, to be recovered as any like Penalty may be recovered under any Act or Acts relating to the Revenue of Cuſtoms or Exciſe in the United Kingdom, and One Half of every ſuch Penalty of Treble Value, or of One hundred Pounds, ſhall go and be applied to the Uſe of the Perſon or Perſons finding and taking, and detaining ſuch Perſon, or informing for the ſame, and ſuch Perſon ſhall alſo be liable to ſuch other Puniſhment as may by any Law or Act of Parliament be inflicted on any ſuch Offender; and it ſhall be lawful for any Officer or Officers of the Army, Navy, Marines, Cuſtoms, or Exciſe, and he and they is and are hereby authorized, empowered, and required to ſtop, arreſt, and detain every ſuch Perſon, being a Subject of His Majeſty, and to convey the ſaid Perſon before One or more of His Majeſty's Juſtices of the Peace reſiding near to the Port or Place into which ſuch Ship, Veſſel, or Boat ſhall be taken or carried, or near to the Place where any ſuch Perſon ſhall be ſo taken or arreſted; and it ſhall be lawful for ſuch Juſtice or Juſtices of the Peace, and he and they is and are hereby required, upon Proof on Oath by One or more credible Witneſs or Witneſſes, that ſuch Perſon was ſo found or taken, or diſcovered as aforeſaid, unleſs any ſuch Perſon found or taken, or having been on board of any ſuch Ship, Veſſel, or Boat, ſhall prove to the Satisfaction of ſuch Juſtice that he was only a Paſſenger on board ſuch Ship, Veſſel, or Boat, to hold ſuch Perſon to Bail, with Two good and ſufficient Sureties, in the Sum of One hundred Pounds each, for the Appearance of ſuch Perſon, to anſwer to any Indictment or Information that may be brought againſt him in that Behalf, and to pay ſuch Penalty, and abide any Judgement for any ſuch Offence; and in Default of any ſuch Perſon finding ſuch good and ſufficient Bail as aforeſaid, or until the ſame ſhall be found, to commit ſuch Perſon to any Gaol or Priſon, or Houſe of Correction, to anſwer as aforeſaid: Provided nevertheleſs, that if any ſuch Perſon ſo found or diſcovered, and taken as aforeſaid, ſhall be capable and deſirous of entering and ſerving as a Seaman or Marine in any of His Majeſty's Ships of War, it ſhall be lawful for the Officer or Officers of the Army, Navy, or Marines, or of the Cuſtoms or Exciſe, by whom ſuch Perſon was taken, arreſted, and detained as aforeſaid, or for any Juſtice of the Peace or Magiſtrate before whom any ſuch Perſon may be carried, and ſuch Officer and Officers is and are hereby authorized, empowered, and required, inſtead of taking ſuch Perſon before any Juſtice or Magiſtrate, and ſuch Juſtice or Magiſtrate is hereby authorized, inſtead of holding any ſuch Perſon to Bail, to carry and convey, or cauſe to be carried or conveyed ſuch Perſon on board any of His Majeſty's Ships of War, in order to his being entered and received as a Seaman or Marine; and ſuch Perſon being ſo entered and received, ſhall not on any Account be diſcharged from His Majeſty's Service during the Term of Five Years, and from thence until the Concluſion of any War in which His Majeſty may be engaged at the Period of the Expiration of ſuch Five Years, unleſs diſabled within that Time by unavoidable Accident or bodily Infirmity; and any Officer of His Majeſty's Navy or Marines, who ſhall preſume, knowingly and wilfully, to diſcharge any Perſon ſo entered and received as aforeſaid contrary to this Act, or ſhall by falſe Muſter or Certificate, or in Conſideration of a Gratuity of any Kind, or by any other colluſive or evaſive Ways or Means whatſoever, ſuffer or permit any ſuch Perſon to avoid the actual Service hereby intended, every ſuch Officer ſhall, on Conviction for any ſuch Offence, either by any Court Martial, or on any

Perſons found on board or aſſiſting may be taken before a Juſtice;

or if deſirous of entering into Navy or Marines, may be taken before Officers inſtead of Juſtices.

any Information filed by His Majesty's Attorney General, be cashiered: Provided always, that no Person so taken, arrested, or detained, and entering as a Seaman, shall be liable to forfeit any such Penalty of Treble Value, or One hundred Pounds as aforesaid, unless such Person shall thereafter desert His Majesty's Service, or quit the same without being duly discharged.

Commissioners of Customs and Excise may reward Officers and others where Men taken enter to serve His Majesty.

VIII. Provided always, and be it further enacted, That where, by reason of any Person so found and taken, arrested, or detained as aforesaid, entering to serve His Majesty, no Penalty or Forfeiture shall be recoverable, then and in such Case it shall be lawful for the Commissioners of Customs or Excise respectively, and they are hereby required, on Proof made to their Satisfaction of such Arrest, Taking, and Detention as aforesaid, and of such entering into His Majesty's Service as aforesaid, to reward the Person or Persons who would, if any Penalty or Forfeiture had been recoverable, have been entitled to any Part thereof, with such Sum not exceeding the Proportion to which such Person would have been entitled, as, under all the Circumstances of the Case, shall to such Commissioners respectively appear proper, and such Reward may and shall be paid by the said Commissioners respectively, out of any Monies in their Hands, arising from the Duties on Foreign Spirits, Tea, or Tobacco.

Penalty on Persons taking Horses for conveying Spirits, etc. without Owners Consent.

IX. And be it further enacted, That if any Person or Persons shall take or use any Horse, Mare, or Gelding, belonging to any other Person or Persons, without his, her, or their Consent, for the Purpose of carrying or conveying any Foreign Brandy, Rum, Geneva, or Spirits, or any Tobacco or Snuff, subject to Forfeiture under this Act, or any other Act or Acts relating to the Revenue of Customs or Excise; every such Person so offending, and being thereof convicted before any One or more of His Majesty's Justices of the Peace, who are hereby authorized to hear and determine the same, on the Oath of One or more credible Witness or Witnesses, which Oath every such Justice is hereby empowered to administer, shall for every such Offence forfeit a Sum not exceeding Fifty and not less than Twenty Pounds, to be recovered as any like Penalty may be recovered under any Act or Acts relating to the Revenue of Customs or Excise in the United Kingdom, and One Half of every such Penalty shall go and be applied to the Use of the Person or Persons informing of the same, and the other Half thereof to the Use of the Person or Persons to whom such Horse, Mare, or Gelding, shall belong: Provided always, that nothing herein contained, shall be construed to exempt any such Offender from any such Punishment, or any such Action as he would by Law have been liable to, for taking or using such Horse, Mare, or Gelding, in case such Penalty had not been imposed by this Act.

Extension of Powers of Officers of Customs and Excise to Vessels and Goods liable to Forfeiture under this Act.

X. And be it further enacted, That every Officer of His Majesty's Customs or Excise shall have the like Powers and Authorities for bringing to, going and remaining on board of, and examining and searching of all Ships, Vessels, and Boats made liable to Forfeiture under this Act, which shall be found in or be discovered to have been in any Part of the *British* or *Irish* Channels, or elsewhere on the High Seas, within One hundred Leagues of any Part of the Coast of the United Kingdom, or which shall be found in or discovered to have been within any Port, Harbour, Creek, Haven, or Roadstead, or which shall be found to be hovering

hovering or have been within any such Distances as aforesaid of either of the said Islands of *Guernsey*, *Jersey*, *Sark*, or *Alderney*, as are contained in any Act or Acts of Parliament for the giving to any Officers of Customs or Excise any Powers or Authorities, or do any Act in relation to any such Goods as aforesaid, or to any Ships, Vessels, or Boats within the Ports, or hovering or having been hovering on the Coasts of *Great Britain* or *Ireland* respectively; and all Powers and Authorities, Provisions, Penalties, and Forfeitures, given, contained, or continued in or by any Act or Acts now in force in the United Kingdom, for the Protection of the Revenues of Customs or Excise, and for the better Prevention of Smuggling, or relating to Ships, Vessels, or Boats hovering or found, or discovered to have been within certain Distances of the Coast of *Great Britain* or *Ireland* respectively, and also relating to any Goods laden or being on board any such Ships, Vessels, or Boats, and the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, shall be and the same is and are, so far as the same are applicable, and are not by this Act varied or altered, hereby extended and directed, and declared severally and respectively to extend, and shall, from and after the passing of this Act, be deemed and construed to extend and be in full Force, and be applied and put in Execution as to all Ships, Vessels, Boats, and Goods made liable to Forfeiture under the Provisions of this Act, in as full and ample a Manner to all Intents and Purposes as if the said Act and Acts, and all the Clauses, Powers, Authorities, Provisions, Forfeitures, and Penalties, were repeated and re-enacted in this Act.

Penalties and Punishments for Persons obstructing Officers of the Army, Navy, Customs, or Excise.

XI. And be it further enacted, That if any Person or Persons whatsoever shall by Force or Violence assault, resist, oppose, molest, obstruct, or hinder any Officer of His Majesty's Army, Navy, or Marines, or any Officer in the Service of the Customs or Excise, or any Person or Persons aiding or assisting in the due Execution of the Powers and Authorities by this Act given or granted, such Person or Persons being thereof convicted by due Course of Law, shall be adjudged a Felon, and shall be transported for Seven Years, or sentenced to be imprisoned in any House of Correction or Common Gaol, and kept to hard Labour for any Term not exceeding Three Years, at the Discretion of the Court before whom the Offender shall be tried and convicted as aforesaid; or if any Person or Persons shall maliciously shoot at or upon any Ship, Vessel, or Boat, belonging to His Majesty's Navy, or in the Service of the Customs or Excise, in any Part of the *British* or *Irish* Channels, or elsewhere on the High Seas, within One hundred Leagues of any Part of the Coasts of *Great Britain* or *Ireland*, or if any Person or Persons shall maliciously shoot at, maim, or dangerously wound any Officer or Officers of His Majesty's Army, Navy, or Marines, or of the Customs or Excise, or any Person or Persons aiding or assisting such Officer or Officers, whether attempting to go on board or being on board, or returning from on board any Ship, Vessel, or Boat, or otherwise acting in the due Execution of his or their Duty under any of the Powers, Authorities, or Provisions of this Act, every Person so offending, and every Person aiding, abetting, or assisting therein, shall, being thereof lawfully convicted, be adjudged guilty of Felony, and shall suffer Death as a Felon, without Benefit of Clergy.

Prescribing the Mode of trying Offences.

XII. And be it further enacted, That every Offence made Felony by this Act, committed within any Port, Harbour, Creek, Haven, or Roadstead

of either of the said Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, may and shall be inquired of, examined, tried, and determined in the said Islands; and every Offence committed elsewhere out of the United Kingdom, may be inquired of, examined, tried, and determined in any County of the United Kingdom; and every such Offence committed within *England*, *Scotland*, or *Ireland* respectively, may be inquired of, examined, tried, and determined within any County of that Part of the said United Kingdom in which such Offence shall have been committed, in such Manner and Form as if the Offence had been committed in the County in which the same shall be inquired of, tried, and determined.

Spirits seized to be deposited in King's Warehouse, and Strength taken, and an Account kept of Quantity and Strength.

XIII. And whereas the Sale of condemned Spirits at the Out-Ports of the United Kingdom, has in its Consequences afforded much Facility to Smuggling, and been productive of much Inconvenience and Detriment to the Revenue; for Remedy whereof, be it enacted, That, from and after the passing of this Act, all Foreign Brandy, Rum, Geneva, and other Spirits, which shall be seized at Sea in any Part of the *Irish* or *British* Channels, or Entrances thereof, or any of the North Seas to the Southward of the *Frith of Forth*, or in any Port, Harbour, Creek, Haven, or Roadstead of *England* or *Wales*, or of the said Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or on Land within Twenty Miles of any Port of *England* or *Wales*, by any Officer of His Majesty's Army, Navy, or Marines, or any Officer acting under the Orders of the Commissioners of Customs or Excise in *England*, shall, after Condemnation thereof, be forthwith conveyed to the Port of *London*; and all such Spirits which shall be seized elsewhere, or on or off any of the Coasts of *Scotland* or adjacent Islands, or in any Port, Harbour, Creek, Haven, or Roadstead of *Scotland*, by any Officer of His Majesty's Army, Navy, or Marines, or any Officer acting under the Orders of the Commissioners of Customs or Excise in *Scotland*, or on Land in any Part of *Scotland*, shall, after Condemnation, be forthwith conveyed to any Port or Place that shall have been appointed for that Purpose by the Lords Commissioners of His Majesty's Treasury of *Great Britain*, or any Three of them; and all Spirits which shall be seized by any Officer of His Majesty's Army, Navy, or Marines, near to the Coast of *Ireland*, or by any Officer acting under the Orders of the Commissioners of Customs or Excise in *Ireland*, shall, after Condemnation thereof, be forthwith conveyed to any Place in *Ireland* that shall have been appointed for that Purpose by the Lords Commissioners of His Majesty's Treasury of *Ireland*, or any Three of them; and all such Spirits, as soon as conveniently may be after the Seizure thereof, shall be safely lodged and secured in some Warehouse or Warehouses belonging to the Customs or Excise, and within Forty-eight Hours after being so lodged and deposited shall, if it shall appear proper or necessary, be drawn off and put into large and substantial Casks; and all such Spirits, whether so drawn off or put, shall be gauged and taken account of, and the Strength of each Quantity ascertained by the proper Officer or Officers of Excise, who is or are hereby required to attend and gauge and take an Account thereof upon receiving Twelve Hours Notice in Writing for that Purpose; and in case of Seizures made by the Officers of His Majesty's Army, Navy, or Marines, or Customs, One or more Officer or Officers of the Customs shall take and keep an Account of the Quantity and Strength of every Seizure of Spirits against the proper Officer

ficer of Officers of Excise, and such Account shall be fairly entered in Books prepared for that Purpose, and counterſigned by the Officers of both Revenues; and in case of Seizures made by any Officer or Officers of Excise, an Account of the Quality and Strength thereof shall be taken by the Collector or Supervisor, and one other Officer not interested therein, and fairly entered in a Book to be kept for that Purpose, and shall also be counterſigned by the respective Persons taking such Account.

Where Seizures of Tobacco and Snuff after Condemnation shall be deposited.

XIV. And be it further enacted, That, from and after the passing of this Act, all Tobacco and Snuff which shall be seized by any Officer or Officers of His Majesty's Army, Navy, or Marines, or of the Customs or Excise, and which after the Seizure thereof shall be lodged or deposited in any Warehouse in *England*, shall, after Condemnation thereof, be forthwith conveyed to the Port of *London*; and all Tobacco and Snuff which shall be so seized and lodged or deposited in any Warehouse in *Scotland*, shall, after Condemnation thereof be forthwith conveyed to any Port or Place that shall have been appointed for that Purpose by the Lords Commissioners of His Majesty's Treasury of *Great Britain*, or any Three or more of them; and all Tobacco and Snuff which shall be so seized, and lodged, and deposited in any Warehouse in *Ireland*, shall, after Condemnation thereof, be forthwith conveyed to any Place in *Ireland* that shall have been appointed for that Purpose by the Lords Commissioners of His Majesty's Treasury in *Ireland*, or any Three or more of them.

Treasury may order Spirits, Tobacco, and Snuff, to be given to Victualling Office, etc. or to be destroyed, and to settle the Rewards to be given to Officers of Customs, Excise, Navy, or Army.

XV. And be it further enacted, That it shall be lawful for the Lords Commissioners of His Majesty's Treasury of *Great Britain* or *Ireland* respectively, or any Three of them, and they are hereby authorized to direct any Spirits that shall be seized and condemned as forfeited under any Law or Laws relating to the Revenue of Customs or Excise, to be again distilled, if the same shall be deemed proper and necessary, for the Purpose of bringing the same to a proper Strength, and also to direct such Spirits either before or after any such Distillation, as they shall see fit, and also any Tobacco or Snuff that shall be so seized and condemned as aforesaid, to be delivered to the Care of the Commissioners for victualling His Majesty's Navy, or if in *Ireland*, to any Agent employed by them for the supplying of His Majesty's Navy, or to cause any such Spirits, Tobacco, or Snuff, to be destroyed, as shall under all the Circumstances appear to them most conducive to the Protection of the Revenue; and it shall be lawful for the said Lords Commissioners respectively, from Time to Time to give such Directions for the Removal of any such Spirits, Tobacco, or Snuff, and to make such Regulations for the ascertaining the Value of such Spirits, Tobacco, or Snuff, or to fix any average Value thereof, for the Purpose of ascertaining the Rewards to which the Informers or Persons seizing the same respectively, would have been entitled if the same had been sold and distributed under any Act or Acts, or Regulation, now in force, in relation to the Distribution of any Share of the Produce of any Seizure, to or among any Officer of Customs or Excise respectively, and from Time to Time to direct the Amount (not being in any Case a less Amount, as far as the Mode of ascertaining the Value of any such Seizure will allow, than such Officer would have been otherwise entitled to), and the Time and Manner of paying the same; and also to regulate the Amount and Mode of Distribution of Rewards to any Commissioned, Non-commissioned Officer, or Private Men of His Majesty's Forces, or any Commissioned Officer, Petty or

Warrant Officer or Seamen of His Majeſty's Navy or Marines, as ſhall appear to be reaſonable, and the Time and Mode of paying the ſame.

Powers of Officers of Cuſtoms and Exciſe extended to Commiſſioned Officers of the Navy or Army.

XVI. And be it further enacted, That, from and after the paſſing of this Act, all Powers, Authorities, Exemptions, and Exceptions, and all Privileges and Protections as to maintaining or defending any Suit or Action, and pleading therein, or any Coſts thereon, in relation to any Acts, Matters, or Things done or that may be done by any Officer of Cuſtoms or Exciſe under this Act or any other Act or Acts of Parliament in force on and immediately before the paſſing of this Act, for the Protection of the Revenues of Cuſtoms and Exciſe, or Prevention of Smuggling, and every Clauſe, Matter, or Thing, therein contained, relating to any Ships, Veſſels, or Boats, made ſubject to Forfeiture by any Act or Acts now in force for the Prevention of Smuggling, or by reaſon of being found with any prohibited or uncuſtomed Goods on board within certain Diſtances of the Coaſts of His Majeſty's Dominions, or to any Goods laden on board any ſuch Ship, Veſſel, or Boat, or any Guns, Furniture, Ammunition, Tackle, or Apparel thereof, or to any Maſter or other Perſon having or taking the Charge or Command, or any other Perſon on board of any ſuch Ship, Veſſel, or Boat, ſhall extend, and be deemed, conſtrued, and taken to extend, and ſhall apply and be in full Force, and put in Execution in all Caſes and for all Purpoſes, and be uſed and exerciſed by all Commiſſioned Officers of His Majeſty's Army, Navy, and Marines, in as full and ample a Manner, to all Intents and Purpoſes, as if the ſaid Acts, and the Powers, Authorities, Privileges, Protections, Exemptions, Exceptions, Clauſes, Matters, and Things relating thereto, and contained and enacted therein, were repeated and re-enacted in this Act, as to Officers of His Majeſty's Army, Navy, and Marines reſpectively.

Ships ſeized by Officers of the Army, Navy, &c. ſhall be delivered to Officers of Cuſtoms, &c.

XVII. Provided always, and be it further enacted, That all Ships, Veſſels, Boats, and Goods, or other Articles ſeized by any Officer of His Majeſty's Army, Navy, or Marines, under the Proviſions of this Act, ſhall forthwith be delivered to or lodged in the Cuſtody of ſome Officer of His Majeſty's Cuſtoms or Exciſe, who ſhall thereupon take an Account thereof, and give a Receipt for the ſame.

Directing the Mode of proſecuting for Seizures.

XVIII. And be it further enacted, That all Ships, Veſſels, Boats, Goods, and Articles ſeized under any of the Proviſions of this Act, and all Penalties and Forfeitures in this Act mentioned, may and ſhall be managed, kept, detained, proceeded againſt, ſued for, proſecuted, condemned, diſtributed, recovered, and applied, in *England*, *Scotland*, and *Ireland*, reſpectively, according to the Laws now in force relating to His Majeſty's Revenue of Cuſtoms and Exciſe in ſuch reſpective Parts of the United Kingdom, in ſo far as the ſame are or can be made applicable, and are not by this Act altered or varied.

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