Anno tricesimo secundo

Georgii II. Regis.

An Act to discontinue, for a limited Time, the Duties payable upon Tallow imported from *Ireland*.



WHEREAS the allowing, for a limited Time, the free Importation of Tallow from Ireland, may tend to the Ease of the Publick, and Advantage of the Revenue, by reducing the Price, and encouraging the Consumption, of Candles in this Kingdom; 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 First Day of May, One thousand seven hundred and fifty nine, no Subsidy, Custom, Rate, Duty, or other Imposition whatsoever, shall be demanded, collected, received, or taken, upon any Tallow un-manufactured into Candles or Soap, which shall be imported into this Kingdom from Ireland; but that all such Tallow shall and may be imported Duty free for the Space of Five years, from the said First Day of May, One thousand seven hundred and fifty nine, or at any Time thereafter before the End of the then next Session of Parliament; any former Law, Statute, or Act or Acts of Parliament, to the contrary notwithstanding.

Preamble.

Free Importation of Tallow allowed for 5 Years, from 1 *May*, 1759.

Entry to be made thereof;

Provided always, and be it further enacted by the Authority aforesaid, That a due Entry shall be made of all such Tallow at the Custom-house belonging to the Port into which the same shall be imported, in such Manner and Form, and expressing the Quantities of such Tallow, as were used and practised before the making of this Act;

and the same to be landed in the Presence of an Officer.

and such Tallow shall be landed in the Presence of the proper Officer or Officers of the Customs appointed for that Purpose;

Penalty.

and if any Person or Persons upon the Importation of any Tallow from Ireland, shall not observe and perform the said Conditions and Directions herein before mentioned, every such Person shall be liable to, and pay such and the same Duties, as such Tallow would have been liable to if this Act had not been made; any thing in this Act contained to the contrary notwithstanding.

Limitation of Actions.

And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced against any Person or Persons for any thing done in pursuance of this Act, the Defendant or Defendants in any such

General Issue.

Action or Suit, may plead the General Issue, and give this Act, and the Special Matter in Evidence, at any Trial to be had thereupon; and that the same was done in pursuance and by the Authority of this Act; and if it shall appear so to have been done, the Jury shall find for the Defendant or Defendants; and if the Plaintiff shall be nonsuited, or discontinue his Action, after the Defendant or Defendants shall have appeared; or if Judgement shall be given upon any Verdict or Demurrer against the Plaintiff, the Defendant or Defendants shall

Treble Costs.

and may recover Treble Costs, and have the like Remedy for the same, as any Defendant or Defendants hath or have in other Cases by Law.

FINIS.