

ANNO PRIMO & SECUNDO

GULIELMI IV. REGIS.

****

CAP. IV.

An Act to abolish certain Oaths and Affirmations taken and made in the Customs and Excise Departments of His Majesty's Revenue, and to substitute Declarations in lieu thereof.

[30th *July* 1831.]

WHEREAS by the Laws relating to the Revenues of Customs and Excise numerous Oaths and solemn Affirmations are required to be taken and made by Traders and other Persons; and from the frequent Occasions on which such Oaths and Affirmations are required, and the consequent Number thereof administered, the Reverence and Respect which should attach to such solemn Obligations have been weakened, and their binding Force not duly regarded; and it is therefore expedient to provide for diminishing the Number of such Oaths, and to substitute other Regulations in lieu thereof; 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 in all Cases where, by any Act or Acts relating to the Revenues of Customs or Excise, any Oath, solemn Affirmation, or Affidavit shall be required to be taken or made by any Person on the doing of any Act, Matter, or Thing, or for verifying any Book, Account, Entry, or Return, or for any other Purpose whatsoever, such Oath, solemn Affirmation,

Where an Oath or Affirmation is now required by any Act relating to the Customs or Excise, a

Declaration shall be made instead thereof, except in the Cases specially provided for.

Affirmation, or Affidavit shall no longer, except in the Cases herein-after specially provided for, be taken, made, or required, but in lieu thereof the Person who would under the Act or Acts of Parliament imposing the same have been required to take or make such Oath, solemn Affirmation, or Affidavit shall, in the Presence of the Commissioners, Collector, or other Person empowered by such Act or Acts of Parliament to administer such Oath, solemn Affirmation, or Affidavit, make and subscribe a Declaration, setting forth the Matters contained, in and to the same Effect as the Oath, solemn Affirmation, or Affidavit which would have been required if this Act had not been passed, and declaring to the Truth thereof; and if any such Declaration shall be untrue in any Particular, the Person making the same shall, over and above every other Penalty to which such Person may become subject, forfeit One hundred Pounds.

Certain Oaths relating to the Customs Revenue excepted.

II. Provided always, and be it further enacted, That nothing herein contained shall extend to any Oath required to be taken on account of any Office relating to the Revenue of Customs, or for the Discharge thereof, nor to any Oath administered upon any Examination or Inquiry made by any Surveyor General of the Customs, or by any Inspector General of Customs, or by any Collector or Comptroller of the Customs, for ascertaining the Truth of Facts relative to the Customs, or the Conduct of Persons or Officers employed therein, or by any Person or Persons in any of the *British* Possessions Abroad, appointed by the Commissioners of His Majesty's Customs to make such Examinations or Inquiry.

Commissioners of Customs may require a written Declaration in lieu of an Oath.

III. And whereas it is expedient that in all Cases where the Commissioners of the Customs may deem it requisite to require Confirmation of any written Statement or Allegation made to them relative to the Seizure of Goods, or of any other Matter relating to their Department, such Confirmation should, instead of being required to be made upon Oath, be made by a Declaration of the Parties in Writing; be it therefore enacted, That in such Cases no Affidavit or Oath shall be required, but that in lieu thereof the Party shall make and subscribe a written Declaration of the Truth of the Statement or Allegation; and if any such Declaration made by any such Person shall be false or untrue in any Particular, the Person making such false Declaration shall forfeit One hundred Pounds.

Certain Oaths relating to the Excise Revenue excepted.

IV. Provided always, and be it further enacted, That nothing in this Act contained shall extend to abolish or in any manner to interfere with the Oath of Allegiance and of Office required to be taken by every Person who shall be appointed a Commissioner, or who shall be appointed to any other Office relating to the Revenue of Excise, or the Affidavit of any Facts showing that any Duty or Duties are in danger of being lost, in order to the issuing of a Warrant by the Collector of Excise for Recovery of such Duties in *Scotland* or *Ireland* respectively; or the Oath required to be made by any Officer of Excise, setting forth the Ground of his Suspicion of Goods forfeited under any Act or Acts relating to the Revenue of Excise being deposited or concealed in any Place, in order to obtaining a Warrant for entering such Place and seizing such Goods;

or

or any Oath required by any Act to be made by any Person on claiming or receiving any Pension or Allowance; or the Oath required to be made by every Exporter of Goods, before receiving any Drawback from the Revenue of Excise, that he is the real Owner of the Goods exported, and that the Goods are really and *bonâ fide* exported to Foreign Parts and have not been relanded; or the Oaths, by an Act passed in the Twenty-third Year of the Reign of His Majesty King *George* the Third, for the more effectual Encouragement of the Manufacture of Flax and Cotton in *Great Britain*, and by another Act passed in the Third Year of the Reign of His Majesty King *George* the Fourth, for continuing the said Act, and to amend the Law in respect of the Allowances of Excise Duties on Starch and Soap used in certain Manufactures, required to be made by every Person claiming Allowances of the Duties on Starch and Soap used in Manufactures; or the Oaths required to be made for obtaining the Allowance of the Duties of Excise on Paper used in printing certain Books in the Universities or by the King's Printer; or the Oaths required to be made for obtaining the Allowance of the Duties of Excise on Materials used in building Churches; or any Oath administered to any Person in any Judicial Proceeding in any Court of Justice, or before the Commissioners of Excise or Justices of the Peace, for Recovery of any Penalty or Forfeiture, or obtaining any Abatement, Return, or Allowance of Duties; but all such Oaths shall continue to be required, and to be made, taken, and administered, as if this Act had not been passed.

Commissioners of Excise may require Accounts of their Officers to be verified on Oath.

V. And be it further enacted, That it shall be lawful for the Commissioners of Excise to require any Collector or other Officer of Excise to verify by Oath any Account or Return rendered by such Collector or other Officer of Excise, of any Monies received or paid or expended or claimed by him; and in case of any Seizure of any Goods or Detection of any Offence, the said Commissioners may, on restoring such Seizure or in forbearing to prosecute for such Offence, or on staying any Proceedings commenced for the Recovery of any Penalty or Forfeiture, require any Facts showing that no Fraud has been committed or intended to be verified on the Oath or Affirmation of any Person, such Oaths or Affirmations respectively to be administered and received by any One of the said Commissioners or by any Justice of the Peace; and every Collector and other Officer, and every other Person, making or taking any such Oath or Affirmation, who shall wilfully and knowingly swear or affirm falsely to any Matter or Thing therein, being duly convicted thereof, shall incur the Pains and Penalty to which Persons are liable for wilful and corrupt Perjury.

Recovery of Penalties.

VI. And be it further enacted, That the Penalties by this Act imposed shall be sued for and recovered in the same Manner and under the same Provisions as any Penalty imposed by any Acts relating to the Revenues of Customs or Excise respectively may by Law be sued for and recovered.

VII. And

Act may be altered this Session.

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

Commencement of Act.

VIII. And be it further enacted, That this Act shall commence and take effect on the Twenty-ninth Day of *September* One thousand eight hundred and thirty-one.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1831.