ANNO SEPTIMO & OCTAVO

GEORGII IV. REGIS.

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C A P. LIII.

An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout *Great Britain* and *Ireland*.

[2d *July* 1827.]

WHEREAS by an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to consolidate the several Boards of Customs, and also the several Boards of Excise, of* Great Britain *and* Ireland, His Majesty was empowered to appoint Commissioners of Excise for the Collection and Management of the whole of the Revenue of Excise arising in and throughout the whole of the United Kingdom of *Great Britain* and *Ireland:* And whereas the Laws relating to His Majesty's Revenue of Excise have become very numerous and complicated, and it would greatly tend to the Public Benefit to consolidate and amend the same, and for that Purpose to collect into One Act the several Powers, Authorities, Regulations, and Provisions thereof, which apply or relate generally to the Collection and Management of the said Revenue: 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 be lawful for His Majesty, His Heirs and Successors, from Time to Time to appoint, under the Great Seal of the United Kingdom, any Number of Persons not exceeding Thirteen to be Commissioners of Excise for the Collection

4 G. 4. c. 23.

Authorizing the Appointment of Commissioners of Excise for the United King-

dom, and Assistant Commissioners for Scotland and Ireland.

Collection and Management of the whole of the Revenue of Excise arising in and throughout the whole of the United Kingdom of *Great Britain* and *Ireland*, and the Islands and Territories thereunto respectively belonging; and also to appoint any Number of Persons not exceeding Four to be Assistant Commissioners of Excise, to sit and act in manner herein-after mentioned, in and for *Scotland* and *Ireland*; and that each of such Commissioners and Assistant Commissioners, when so appointed, shall have and hold his respective Office during His Majesty's Pleasure.

Four Commissioners shall constitute a Board of Excise.

II. And be it further enacted, That any Four or more of the Commissioners of Excise shall constitute a Board of Commissioners of Excise for the United Kingdom, for the Collection and Management of the whole of the Revenue of Excise arising in and throughout the whole of the United Kingdom of *Great Britain* and *Ireland*, and the Islands and Territories thereunto respectively belonging, and of all the Duties imposed or to be imposed by any Act or Acts of Parliament which have been or are or shall be made payable to His Majesty, His Heirs and Successors, as Duties of Excise, or Duties under the Collection and Management of the Commissioners of Excise, and of all Arrears of any of such Duties, and of all Penalties and Forfeitures arising or which shall have arisen, or shall arise or accrue, or remain or become due to His Majesty, His Heirs and Successors, within the said United Kingdom of *Great Britain* and *Ireland*, and the Islands and Territories thereunto respectively belonging, under any Law or Laws touching or relating to the said Revenues; and that every such Board shall have full Power and Authority to order and direct, and to do and permit to be done, throughout the United Kingdom, or in any Part thereof, all Acts, Matters, and Things which shall by this Act, or by any other Act or Acts of Parliament, be required to be made or done by the Commissioners of Excise, or which shall relate to or in anywise concern the Revenue under their Collection and Management; and that all Rules, Orders, Acts, Matters, and Things relating to or concerning the said Revenue, which shall have been or shall be made or done by any such Board, shall be good, valid, and effectual in Law, to all Intents and Purposes whatsoever, as if made or done by all the Commissioners of Excise: Provided always, that every such Board, and the Commissioners of Excise respectively, shall in all things relating to the Execution of the Duty of such Board, or of such Commissioners respectively, be subject to the Authority, Direction, and Controul of the Lord High Treasurer and Commissioners of the Treasury, and shall obey all Orders and Instructions which shall have been or shall from Time to Time be issued to such Board or Commissioners in that Behalf by the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury.

Their Power and Authority.

Commissioners to be subject to the Orders and Control of the Treasury.

Wales and Berwick-upon-Tweed included in all Acts mentioning England or Great Britain.

III. And be it declared and enacted, That in all Cases relating to the Revenue under the Collection and Management of the Commissioners of Excise, where '*England*' or '*Great Britain*' is or shall be mentioned in this Act, or in any other Act or Acts of Parliament relating to the Revenue of Excise, the same shall be deemed and

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taken to extend to and include *Wales* and the Town of *Berwick-upon-Tweed*; and that where 'the United Kingdom' is or shall be mentioned, the same shall be deemed and taken to extend to and include *Great Britain* and *Ireland*, and the Islands and Territories thereunto respectively belonging; and that where 'the Revenue of Excise' is or shall be mentioned, the same shall be deemed and taken to extend to and to include the whole Revenue under the Collection and Management of the Commissioners of Excise; and that where any Power or Authority (excepting such Power and Authority as is restricted to the Limits of the Chief Office of Excise in *London*) is or shall be given to the Commissioners of Excise generally, the same shall be deemed and taken to extend over and throughout the United Kingdom as aforesaid; and that where any Power or Authority is or shall be given to the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, the same shall be deemed and taken to extend only over and throughout *Scotland* or *Ireland*, and the Islands and Territories thereof respectively; and that this Act, and the several Provisions thereof respectively, shall be deemed and taken to apply to all Acts of Parliament relating to the Revenue of Excise which shall hereafter be made, except in any of the above Cases where the same shall be otherwise specially directed or provided.

Definition of other Terms.

IV. And be it further enacted, That it shall be lawful for the Commissioners of Excise, or any Four or more of them, and they are hereby authorized and required from Time to Time to appoint, by Writing under their Hands and Seals, such and so many Collectors and other subordinate Officers, and Accomptants, Clerks, and Assistants, for collecting, receiving, managing, and accounting for the said Revenue of Excise, as to the said Commissioners, or any Four or more of them, shall seem meet and requisite, taking in the Name of His Majesty, from them and every of them, sufficient Security for the due Performance of the respective Duties committed to their Charge; and all such Commissions and Appointments shall be deemed, construed, and taken to be good, valid, and effectual, and the Persons holding the same shall have full Power and Authority in respect thereof to execute the Duties of their respective Offices, and to enforce, in the Execution thereof, all Laws, Regulations, Penalties, and Forfeitures relating to the said Revenue in every Part of the United Kingdom; and it shall be lawful for the said Commissioners, or any Four or more of them, and they are hereby authorized to place, remove, promote, suspend, reduce, discharge, or restore, as they shall see Cause, any such Collector or other subordinate Officers, or Accomptants, Clerks, or Assistants, and to allow and pay to them respectively for their Salaries, and to them or to any other Person or Persons, for Charges necessarily arising in the Collection or Management of the said Revenue, such Sum and Sums of Money, Allowance and Allowances, as shall be conformable to such Rules, Regulations, and Directions as may from Time to Time be received by the said Commissioners from the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, for the Direction and Guidance of the Commissioners of Excise in such Behalf: Provided always, that the Number of each Description of

Commissioners to appoint Collectors and other subordinate Officers, and to give them such Salaries and Allowances as the Treasury shall direct.

The Number of inferior Officers shall not be increased without the Permission and Approval of the Treasury.

of Officers and Persons so to be appointed shall not in any Case (except as herein-after mentioned) exceed the Number which shall be fixed and allowed by any general Warrant or Warrants, Order or Orders, which shall have been or shall from Time to Time be issued for that Purpose by such Lord High Treasurer or Commissioners of the Treasury: And provided also, that in all Cases in which it may be deemed necessary to appoint a greater Number of Officers of the lowest Class than shall have been authorized by any such Warrant or Warrants, Order or Orders, the Persons to be named to every such Appointment shall be submitted by the Commissioners of Excise to and approved by such Lord High Treasurer or Commissioners of the Treasury.

Inferior Officers shall continue, notwithstanding any Change of the Commissioners.

V. Provided always, and be it enacted, That all Collectors and other subordinate Officers, and Accomptants, Clerks, and Assistants, who are or have been or shall be from Time to Time duly and legally appointed by the Commissioners of Excise, do and shall remain and continue in their respective Offices, notwithstanding the Death or Removal of any Commissioner or Commissioners by whom they were so appointed, and notwithstanding any Alteration, Change, or other Determination of the Commission of such Commissioners, until the respective Appointment of such Collectors or other subordinate Officers, or Accomptants, Clerks, or Assistants, shall become void by Death, or shall be revoked by the Commissioners of Excise.

Appointment of Assistant Commissioners for Scotland and Ireland, under the Control of the Commissioners of Excise.

VI. And be it further enacted, That it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, from Time to Time to order and direct any one or more of the Commissioners of Excise, together with Two of the Assistant Commissioners of Excise, to sit and act as such Commissioner or Commissioners and Assistant Commissioners respectively in and for *Scotland*, and to order and direct any one or more of the Commissioners of Excise, together with Two of the Assistant Commissioners of Excise, to sit and act as such Commissioner or Commissioners and Assistant Commissioners respectively in and for *Ireland*, for the Dispatch of Business in those Parts respectively of the United Kingdom, under the Control and Direction nevertheless of the Board of Commissioners of Excise; and that such Commissioner or Commissioners and Assistant Commissioners for *Scotland* and *Ireland* respectively, (under such Control and Direction as aforesaid,) shall have and be invested with the Collection and Management of the Revenue of Excise, and all Matters and Things relating thereto arising in *Scotland* and *Ireland* respectively; and that any Two of such Commissioner or Commissioners and Assistant Commissioners, in *Scotland* and *Ireland* respectively, shall (under such Control and Direction as aforesaid) have full Power and Authority to order and direct, and to do and permit to be done, all Acts, Matters, and Things relating to the Revenue of Excise in *Scotland* and *Ireland* respectively; and that all Rules, Orders, Acts, Matters, and Things which shall have been or shall be so made and done by such Commissioner or Commissioners and Assistant Commissioners, or any Two of them, in *Scotland* and *Ireland* respectively, shall be good, valid, and effectual in Law, to all Intents and Purposes whatsoever: Provided

vided always, that all and every such Commissioner or Commissioners and Assistant Commissioners, in *Scotland* and *Ireland* respectively, shall in all Things observe, perform, and fulfil, and cause to be observed, performed, and fulfilled, in and throughout *Scotland* and *Ireland* respectively, the several Orders, Rules, Directions, and Regulations, touching or relating to the said Revenue, which shall have been or shall be made or given by the Board of Commissioners of Excise.

No Person shall be capable of acting in any Office under the Excise before he has taken the following Oath.

VII. And be it further enacted, That no Person who shall be appointed to be a Commissioner or Assistant Commissioner of Excise, or who shall be appointed to any other Office relating to the Revenue of Excise, shall be capable of acting as such Commissioner or Assistant Commissioner, or in any other such Office, until he shall, before Two or more Justices of the Peace in the County where his Office is or shall be, or before One of the Barons of the Exchequer of *England*, *Scotland*, or *Ireland*, take and subscribe the Oath herein-after following; that is to say,

'I *A. B.* do swear to bear true Allegiance to His Majesty, and to execute the Office of , to which I am appointed, truly and faithfully, without Favour or Affection; and that I will from Time to Time true Account make and deliver to such Person or Persons as shall be duly appointed to receive the same; and that I will not take any Fée or Reward in or for the Execution of the said Office from any other Person than His Majesty, or those whom His Majesty shall appoint in that Behalf.'

Certificate of the taking of such Oath to be recorded.

And the Justices of the Peace, or Baron of the Exchequer, before whom such Oath as aforesaid shall have been taken and subscribed, shall certify the taking thereof as aforesaid to the General Quarter Sessions, or Court of Exchequer, as the Case may be, to be there recorded, and to the Auditor of Excise, by whom such Certificate shall be entered; and if any Person shall act as a Commissioner or Assistant Commissioner of Excise, or in any other Office relating to the Revenue of Excise, before he shall have taken and subscribed such Oath as aforesaid, such Person shall, for every Month in or for which he shall have so acted, without having taken such Oath, forfeit and lose the Sum of Fifty Pounds.

Penalty 50*l.*

No Member of the House of Commons to be a Commissioner or Officer of Excise.

VIII. And be it further enacted, That no Person being a Member of the Commons House of Parliament shall, during the Time of his being such Member of Parliament, be capable of being a Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal under this Act, or of being an Officer of Excise, or Person employed in the charging, collecting, or managing of any Part of the Revenue of Excise, or in comptrolling or auditing the Accounts thereof, nor shall be capable of taking, holding, or executing, or being in any manner concerned in executing, either by himself or Deputy, or by any other Person or Persons in Trust for him, or for his Use and Benefit, any such Office or Employment; and if any Person shall, during the Time of his being a Member of the Commons House of Parliament, at any Time take, hold, or execute, or be in any manner concerned in executing, either by himself or Deputy, or by any other Person or

Persons in Trust for him, or for his Use and Benefit, any such Office or Employment as aforesaid, such Person shall be and is hereby declared to be incapable of sitting, voting, or acting in any manner as a Member of the Commons House of Parliament in such Parliament.

No Officer to vote or interfere in Elections for Members of Parliament, under a Penalty of 500*l.* and of being rendered incapable of holding any Office.

IX. And be it further enacted, That no Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal under this Act, or any Officer of Excise, or Person employed in the charging, collecting, or managing of any Part of the Revenue of Excise, or in comptrolling or auditing the Accounts thereof, shall be capable of giving his Vote for the Election of any Person to serve in Parliament; and, if any Commissioner, or Assistant Commissioner, or Commissioner of Appeal, or any Officer or other Person hereby made incapable of voting as aforesaid, shall nevertheless presume to give his Vote during the Time he shall hold, or within Two Calendar Months next after he shall have ceased to hold or execute any Office or Employment as aforesaid, such Vote so given shall be held null and void to all Intents and Purposes whatsoever; and every such Commissioner, Assistant Commissioner, Commissioner of Appeal, Officer, and Person as aforesaid, who shall give any such Vote, or who shall, by Word, Message, or Writing, or in any other Manner whatsoever, endeavour to persuade any Elector to give, or to dissuade any Elector from giving his Vote for the Election of any Person to serve in Parliament, shall for every such Offence (the same being proved by Two or more credible Witnesses upon Oath) forfeit and lose the Sum of Five hundred Pounds, one Moiety whereof shall be paid to the Informer, and the other Moiety thereof to the Poor of the Parish in which such Offence shall have been committed and such Penalty incurred; and every such Penalty shall and may be recovered by any Person who shall, within Twelve Months next after such Penalty shall have been incurred, inform or sue for the same, by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, *Edinburgh*, or *Dublin*, in which no Essoign, Protection, Privilege, or Wager of Law, nor more than One Imparlance, shall be allowed; and every Person convicted of any such Offence shall be and is hereby declared to be incapable of ever holding or executing any Office or Place of Trust whatsoever under His Majesty, His Heirs or Successors: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to repeal or to alter any of the Laws touching or in anywise relating to Election in any Part of the United Kingdom, excepting so far as is hereby expressly provided.

No Person holding any Office of Excise shall deal in any Goods subject to the Excise Laws.

X. And be it further enacted, That no Officer of Excise or Person employed in the Collection or Management of or accounting for the Revenue of Excise, or any Part thereof (except the Keeper of an Office of Excise as herein-after mentioned), shall, whilst he shall be such Officer, or so employed as aforesaid, deal or trade in any Goods or Commodities subject to any Duty of Excise, or shall carry on or be concerned in any Trade or Business which is or shall be under or subject to any Law or Laws of Excise, upon Pain of forfeiting for such Offence, on due Conviction thereof, his Office or Employment,

ment, and being by such Conviction rendered incapable of ever holding any Office, Trust, or Employment in or relating to the Revenue of Excise.

Commissioners and Officers of Excise exempted from serving in any public Office, or in the Militia.

XI. And be it further enacted, That no Commissioner or Assistant Commissioner of Excise, or Officer of Excise, or Person employed in the Collection or Management of or accounting for the Revenue of Excise, or any Part thereof, shall, during the Time of his acting as such Commissioner or Assistant Commissioner or Officer, or being so employed as aforesaid, be compelled to serve as a Mayor or Sheriff, or in any corporate or parochial or other public Office or Employment, or to serve on any Jury or Inquest, or in the Militia; any Law, Usage, or Custom to the contrary thereof notwithstanding.

Penalty on Persons employed in the Excise taking Money or Reward, or entering into any collusive Agreement contrary to their Duty.

XII. And be it further enacted, That if any Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal under this Act, or any Officer of Excise, or Person employed in the Collection or Management of or accounting for the Revenue of Excise, or any Part thereof, shall directly or indirectly ask or demand, or take or receive any Sum of Money or other Recompence or Reward whatsoever, or any Promise or Security for any Sum of Money or other Recompence or Reward whatsoever, or shall make or enter into or acquiesce in any collusive Agreement with any Person or Persons to do or to conceal or to connive at any Act or Thing whereby any of the Provisions of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, shall or may be evaded or broken, or the said Revenue defrauded, or to do or perform, or to permit or suffer to be done or performed, any Act or Thing contrary to the Duty of such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or such Officer or Person so employed as aforesaid, or to neglect or forbear or omit to do or perform any Act or Thing belonging or appertaining to the Duty of such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, every such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, and so offending, shall for every such Offence forfeit and lose the Sum of Five hundred Pounds, and being thereof duly convicted, shall be thereby rendered incapable of thereafter serving His Majesty in any Office or Employment whatsoever; and if any Person shall directly or indirectly give or offer or promise to give to such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, any Sum of Money or other Recompence or Reward whatsoever, or any Security for any Sum of Money or other Recompence or Reward whatsoever, or shall propose or make or enter into any collusive Agreement with such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, in order to corrupt and prevail upon such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or such Officer or Person so employed as aforesaid, to do or to conceal or to connive at any Act or Thing whereby any of the Provisions of this Act, or any

Penalty on Person offering such Reward, or proposing such Agreement, 500*l.*

any other Act or Acts of Parliament relating to the Revenue of Excise, shall or may be evaded or broken, or the said Revenue defrauded, or to do or perform, or to permit or suffer to be done or performed, any Act or Thing contrary to the Duty of such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or such Officer or Person so employed as aforesaid, or to neglect or forbear or omit to do or perform any Act or Thing belonging or appertaining to the Duty of such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or such Officer or Person so employed as aforesaid, every Person so offending shall for every such Offence (whether such Sum of Money or other Recompence or Reward, or Promise or Security for the same, or such Agreement, be received, accepted, entered into, acquiesced in, or performed, or not), forfeit and lose the Sum of Five hundred Pounds.

Indemnification of either Party first giving Information against the other.

XIII. Provided always, and be it enacted, That in case any Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, who shall have directly or indirectly asked or demanded, or taken or received, any Sum of Money or other Recompence or Reward whatsoever, or any Promise or Security for the same, or who shall have made or entered into or acquiesced in any collusive Agreement as aforesaid, shall, before any Complaint or Information shall have been made or given, or any Proceeding had against him for committing such Offence, give Information of the Gift or Offer of, or Promise to give any Sum of Money or other Recompence or Reward whatsoever, or any Security for the same, or of any collusive Agreement proposed or made or entered into as aforesaid, and Proceedings being thereupon instituted, such Penalty as aforesaid shall be recovered against the Person concerning whom such Information shall have been given; or in case any Person who shall have directly or indirectly given or offered, or promised to give, any Sum of Money, or other Recompence or Reward whatsoever, or Security for the same, or who shall have proposed or made or entered into any collusive Agreement as aforesaid, shall, before any Complaint or Information shall have been made or given, or any Proceedings had against him or her for having committed such Offence, give Information of the asking or demanding, or of the taking or receiving as aforesaid, of any Sum of Money, or other Recompence or Reward whatsoever, or any Promise or Security for the same, or of any collusive Agreement made or entered into or acquiesced in as aforesaid, by any such Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, and Proceedings being thereupon instituted, such Penalty as aforesaid shall be recovered against the Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person so employed as aforesaid, concerning whom such Information as aforesaid shall have been given; then and in either of such Cases the Party so first giving Information as aforesaid shall be exempted from and indemnified against the Penalties and Disabilities imposed on such Party for such Offence by this Act.

XIV. And

The Board of Commissioners of Excise to sit at the Chief Office of Excise established in London:

XIV. And be it further enacted, That the Board of Commissioners of Excise shall sit at the Chief Office of Excise established in *London*, and directed and appointed to be called *The Excise Office* by an Act passed in the Eighth Year of the Reign of His late Majesty King *George* the Third, (amongst other Things) for carrying into Execution an Agreement made for the Purchase of *Gresham College* and the Ground and Buildings thereunto belonging, and for vesting the same unalienably in the Crown, for the Purpose of erecting and building an Excise Office there; or at such other Place within the Limits herein-after mentioned, as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, shall in that Behalf appoint; and that in all Cases, and to and for all Intents and Purposes whatsoever, the Chief Office of Excise shall be deemed and taken to be the Office of Excise unto which all other Offices of Excise within the United Kingdom shall be subordinate and accountable; and that all Parts of the Cities of *London* and *Westminster*, the Borough of *Southwark*, and the several Suburbs thereof, and Parishes within the Weekly Bills of Mortality, together with the Parishes of *Saint Mary-le-bone* and *Saint Pancras* in the County of *Middlesex*, shall be within and under and subject to the immediate Jurisdiction of such Chief Office of Excise.

The Limits thereof.

Offices of Excise to be held in Edinburgh and Dublin; and Commissioners to appoint Persons to hold Offices of Excise in the Market Towns of the United Kingdom, and in certain Towns in Anglesea.

XV. And be it further enacted, That an Office of Excise shall be held and kept in *Edinburgh* and in *Dublin* respectively; and the Commissioners of Excise shall appoint, under their Hands and Seals, or under the Hands and Seals of any Four of them, such Person as they think needful in *Edinburgh* and in *Dublin* respectively, and in each such respective Town throughout the United Kingdom in which a Market is or may be legally held every Week, or oftener, throughout the Year, as they may think fit, and in the several Towns of *Holyhead*, *Llangefni*, and *Llanerchthmeth*, in addition to the Market Town of *Beaumaris*, in the County of *Anglesea*, to hold and keep therein, and in some known and public Place thereof, an Office of Excise, at which all Entries shall be made (other than the Entry required to be made of any Building, Place, Vessel, or Utensil for the Purpose of carrying on Trade or Business), and at which all Duties of Excise shall be received, and all other Matters and Things relating thereto shall be performed, as is or shall be directed by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise; and the Person respectively so appointed (the Place where he or she intends to hold or keep such Office being immediately after such Appointment published in full and open Market, or otherwise publicly made known) shall attend at and keep open such Office during such Times as are in this Act or may hereafter be in that Behalf directed.

Regulation of Office Hours and Attendance, and Appointment of certain Days to be kept as Holidays.

XVI. And be it further enacted, That the Chief Office of Excise in *London*, and the Offices of Excise in *Edinburgh* and *Dublin* respectively, shall be kept open from Eight of the Clock in the Morning until Three of the Clock in the Afternoon; and that the Office of Excise in every other Place shall be kept open from Eight of the Clock in the Morning until Two of the Clock in the Afternoon for the Transaction of Business, or from or to such other Hours as shall

from Time to Time be directed by the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury; and that no Holidays whatever shall be permitted or allowed to be kept at the said Chief Office in *London*, or the Offices in *Edinburgh* and *Dublin* respectively, or at any other Office of Excise, except *Christmas Day* and *Good Friday* in every Year, and any Days which are or shall be appointed by His Majesty's Proclamation for the Purpose of a General Fast or Thanksgiving, the Anniversaries of the Restoration of His Majesty King *Charles* the Second, and of the Coronation of His Majesty, and the Birthdays of their Majesties and of the Prince of *Wales* and their respective Successors, and also such Days as are or shall be appointed by any Warrant issued for that Purpose by the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury; but that all Business at the said Offices shall be carried on and performed on every Day throughout the Year, *Sundays* and the Days before mentioned only excepted; any Law, Custom, or Usage to the contrary notwithstanding: Provided always, that it shall and may be lawful for the Commissioners of Excise, and for the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, to direct and enforce the Attendance of any Officer, Clerk, or other Person employed in the Revenue of Excise, for any Time or at any Place when or where the same shall in the Judgment of such Commissioners of Excise, or Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, be required for the better Discharge of the Official Duties of any such Officer, Clerk, or other Person.

Proof of keeping an Office or acting as an Officer to be admitted as sufficient till contrary Evidence produced.

XVII. And be it further enacted, That if, upon the Trial of any Indictment, Information, Action, Suit, or Prosecution whatsoever, or in any other legal or judicial Proceeding, any Question shall be made, or any Doubt or Dispute shall arise, touching or concerning the keeping of any Office of Excise, or whether any Person is or was a Commissioner or Assistant Commissioner of Excise, or a Collector or other Officer of Excise, or commissioned or appointed to act as such, Evidence of the actual keeping of such Office of Excise, or that such Person is, or at the Time in question was reputed to be, such Commissioner or Assistant Commissioner, or such Collector or other Officer, or does or did then act as such Commissioner or Assistant Commissioner, or as such Collector or other Officer so commissioned and appointed (as the Case may require), shall in every such Case be admitted and be deemed and taken to be respectively sufficient and legal Proof of such Facts respectively, without producing or proving the particular Commission, Appointment, or other Authority, whereby such Person is or was commissioned or appointed to be such Commissioner or Assistant Commissioner, or such Collector or other Officer as aforesaid, unless by other Evidence the contrary be made to appear; any Law, Custom, or Usage to the contrary thereof notwithstanding.

In what Manner the Entry of Premises, &c.

XVIII. And be it further enacted, That all and every Person or Persons required to make Entry of any Building, Place, Vessel, or Utensil, under this Act, or any other Act or Acts of Parliament

relating to the Revenue of Excise, shall deliver such Entry, with his or their Signature thereto, to the Officer of Excise in whose Survey such Building, Place, Vessel, or Utensil shall be intended to be used; and such Officer shall copy such Entry into the Book kept and known by the Name of the General Entry Book, for the Division or Ride in which such Building, Place, Vessel, or Utensil shall be intended to be used; and the Supervisor of the District shall examine and compare the Copy so made in such Book as aforesaid with the original Entry; and such Officer, upon his being removed from such Division or Ride, shall deliver over to the Officer succeeding him in such Station, such Book and all such original Entries.

subject to the Survey of the Excise shall be made.

XIX. And be it further enacted, That where, upon the Trial of any Indictment, Information, Action, Suit, or Prosecution, or upon any other legal or judicial Proceeding whatsoever, any such original Entry shall be tendered or offered in Evidence, it shall be lawful to prove by any credible Witness the Signature or Signatures to such Entry to be the Handwriting of the Person or Persons by whom or in whose Name or Names such Entry was made; and that in any such Case it shall not be necessary to prove such Entry by the Testimony of the Officer who received, or of the Person who may have attested such Signature or Signatures, or the Receipt of such Entry; and if upon any Trial as aforesaid, or upon any other legal or judicial Proceeding, any Question shall be made or shall arise, whether any Building or Place, or any Vessel or Utensil, of which Entry is required to be made under this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, was entered by the Person or Persons by whom the same shall have been used, it shall be deemed and taken to be sufficient Proof of such Entry, if upon the Production of any credible Witness of the Entry Book of the Division or Ride in which such Building, Place, Vessel, or Utensil shall have been used, such Building, Place, Vessel, or Utensil shall be found, or shall appear in the Copy, or what shall purport to be the Copy in such Book of any Entry thereof, made by such Person or Persons as aforesaid; and if, upon the Production of such Book, no such Building, Place, Vessel, or Utensil shall be found, or shall so appear therein, or if found shall so appear to have been entered for another or different Purpose than the Purpose for which the same shall be charged or alleged to have been used by such Person or Persons, every such Building, Place, Vessel, or Utensil shall be deemed and taken to be and unentered to all Intents and Purposes whatsoever, unless by other Evidence the contrary be made appear; any Law, Custom, or Usage to the contrary thereof notwithstanding: Provided always, that where in any Indictment or Information it shall be averred that any Person or Persons was or were a Trader or Traders under any Law or Laws of Excise, it shall not be necessary to prove the same by the Production or Proof of any Entry made by or in the Name of such Person or Persons.

What shall be sufficient Proof of such Entry.

XX. And be it further enacted, That no Entry of any Building, Place, Vessel, or Utensil, made by any Person or Persons under any Act or Acts of Parliament relating to the Revenue of Excise, shall be or be deemed or taken to be a legal Entry thereof, unless the same

No Entry shall be legal except in the Name of the real Owner; but the

ostensible Owner shall be liable.

same shall have been made by and be in the Name or Names of a Person or Persons who shall, at the Time of making such Entry, have attained the Age of Twenty-one Years, and who shall be the true and real Owner or Owners of the Trade or Business therein or thereby carried on, or in respect of which such Entry of such Building, Place, Vessel, or Utensil shall have been made: Provided always, that the Person or Persons who shall act as the visible Owner or Owners of any Trade or Business in respect of which any such Entry shall have been made, or by whom the same respectively shall be occupied or used, or who shall have the principal Management thereof, shall in all respects, and notwithstanding the Minority of such visible Owner or Owners, be subject and liable to all Duties, Penalties, and Forfeitures imposed by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, or any Part thereof, to which the real Owner or Owners of such Building, Place, Vessel, or Utensil, or of such Trade or Business therein or thereby carried on, would have been liable; and all Stock in such Trade or Business, and all Materials, Vessels, and Utensils which shall then and there be found in or upon such Building or Place, to whomsoever the same shall then and there belong, shall be subject to and be charged with all such Duties, Penalties, and Forfeitures.

In the Entry of Premises, Vessels, &c. the same to be distinguished by Letters or Numbers, and fixed Pipes to be painted, under Penalty of 100*l.*

XXI. And be it further enacted, That every Person making Entry of any Building, Place, Vessel, or Utensil under any Act or Acts of Parliament relating to the Revenue of Excise, shall in every such Entry distinguish and describe every such Building, Place, Vessel, or Utensil, by a particular Letter or Number, and shall, to the Satisfaction of the Supervisor or Surveyor of the District or Division, paint such respective Letter or Number in a large and distinct Character upon some convenient and conspicuous Part of the Outside of the Walls or Doors of every such Building and Place, and upon some convenient and conspicuous Part of the Outside of every such Vessel and Utensil, and shall continue the same so painted, and from Time to Time and when Occasion shall require, or when requested by the Supervisor or Surveyor of Excise of the District or Division, shall renew the same, so long as the Entry thereof shall remain uncancelled, so that such Letter or Number so painted may be easily and distinctly observed and known by the Officers of Excise; and wherever any such Person shall use or employ, in any entered Building or Place, any fixed Pipe, every such Person, when required by the Supervisor or Surveyor of Excise, by a written Notice, shall paint and continue painted every such Pipe, throughout its whole Length and over its whole exterior Surface, with a distinct Oil Colour or Oil Colours, to the Satisfaction of the Supervisor or Surveyor of Excise of the District or Division; and every such Person, after such Notice, shall also deliver, in addition to the Entry required to be made by such Person of any such Building, Place, Vessel, or Utensil, and as Part thereof, a Drawing or Drawings, or Description, distinctly showing or exhibiting and explaining the Course, Direction, Construction, and Use of every such Pipe respectively, and of every Branch thereof, and of every Cock therein, together with every Place, Vessel, and Utensil respectively, from and to or with which the same shall lead or communicate; provided always, that all Pipes or Parts of Pipes used for the

the same Purpose only, shall be painted of the same Colour; and if any such Person shall use any Building, Place, Vessel, or Utensil, by him or her entered, which shall not be so distinguished and described as aforesaid, or which shall not have such Letter or Number so painted and continued thereon as aforesaid, or shall use any fixed Pipe in any Building or Place so entered, which shall not be so painted, and so shown or exhibited and explained in any Drawing or Drawings, or Description, or different from or disagreeing with any Drawing or Description by him or her delivered thereof, every such Person using such Building, Place, Vessel, Utensil, or Pipe as aforesaid, shall for every such Offence forfeit and lose, over and above all other Penalties, the Sum of One hundred Pounds.

Officer may enter any Building or other Place used for carrying on any Trade subject to Survey (if by Night in the Presence of a Constable), for the Purpose of inspecting the same or taking any Account, and charging the Duty of Excise.

XXII. And be it further enacted, That it shall be lawful for any Officer of Excise and his Assistants at any Time, either by Night or Day, (but if between the Hours of Eleven at Night and Five in the Morning, then upon Request, and in the Presence of a Constable or other lawful Peace Officer, except in such Cases as are otherwise specially provided for by any other Act or Acts of Parliament relating to the Revenue of Excise,) to enter into and remain so long as such Officer may think fit, for the Purposes herein-after mentioned, in any Building or Place belonging to or used by any Person or Persons for the Purpose of carrying on any Trade or Business under or subject to any Law or Laws of Excise, or belonging to or used by any Person or Persons making or required to make any Entry of such Building or Place under any such Law or Laws; and it shall be lawful for such Officer of Excise and his Assistants to inspect any such Building or Place, and to take such Account as such Officer shall deem necessary, according to the several Laws, Provisions, and Regulations relating thereto, of all Matters and Things, and of all Works, Vessels, Utensils, Goods, and Materials belonging or in anywise appertaining to such Trade or Business; and it shall be lawful for such Officer, and he is hereby authorized and required, to charge any Duty or Duties imposed by any Act or Acts of Parliament relating to the Revenue of Excise which shall be then chargeable upon the Person or Persons carrying on such Trade or Business, and of such Account and Charge of Duty to make a Return or Report in Writing to the Commissioners of Excise, and to the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* or *Ireland*, or to such Person as the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively may direct; such Officer, in all Cases where the Minutes of the Entries made by him in taking such Account shall not appear on any such Specimen left as herein-after mentioned, giving (if Demand be made thereof in Writing at the Time of taking such Account) a true Copy of such Charge, in Writing under his Hand, to the Person or Persons carrying on such Trade or Business; and every such Return and Report of such Officer as aforesaid shall be and shall be taken to be a Charge of such Duty or Duties upon such Person or Persons.

Specimen Books may be left by the

XXIII. And be it further enacted, That the Supervisor or Surveyor of Excise in whose District or Division any Person or Persons shall

Officers on the Premises of Traders, and not to be removed or destroyed, under Penalty of 200*l.*

be who shall carry on any Trade or Business under or subject to any Law or Laws of Excise, or the Officer of Excise under whose Survey such Person or Persons shall be, may leave and deposit, in some conspicuous and open Part of some Building or Place entered by such Person or Persons for such Trade or Business, a certain Book or Paper called a Specimen, for recording therein Minutes of the Entries made by the Officers respectively who survey the Premises of such Person or Persons, or the Trade or Business of such Person or Persons, in the Books of such Officers, of the State of the Manufactory, and of the Accounts and Particulars of the Survey thereof, at any Time taken by such Officers respectively, and the Names and Minutes of Survey and Observations of any other Officer who may visit or inspect such entered Premises; and every Officer of Excise shall at all Times have free Access to such Book or Paper, with Liberty and Power to remove or take away the same, leaving a new Book or Paper for the like Purpose as aforesaid in lieu thereof; and if any Person, not being an Officer of Excise, shall remove or take away, or shall conceal or withhold any such Book or Paper, or shall damage or destroy the same, or alter, deface, or obliterate any Entry therein, or shall make any Entry therein, every such Person so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on hindering Officers, &c. in the Execution of their Duty.

XXIV. And be it further enacted, That if any Person shall oppose, molest, obstruct, or hinder any Officer of Excise, or any Person employed in the Revenue of Excise, or acting in the Aid or Assistance of any Officer or Person so employed, in the due Execution of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, or in the Execution of any of the Powers or Authorities by this Act or any such Act or Acts given or granted to such Officer or Person so employed, every Person so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Excise Traders shall pay their Duties at such Time and Place as shall be appointed, or upon Demand made by Order of the Commissioners, under pain of forfeiting double such Duties.

XXV. And be it further enacted, That every Person carrying on any Trade or Business, under or subject to any Law or Laws of Excise, shall pay and clear off the Duty or Duties in that Behalf imposed by any Act or Acts of Parliament respectively in such Case made and provided, and charged upon or incurred by such Person, at such Time and Place and to such Person respectively as shall for that Purpose be specially directed in any Act or Acts of Parliament relating to such Duties respectively, or as shall be from Time to Time directed by the Commissioners of Excise; and if any such Person shall not pay and clear off such Duty or Duties at such Time and Place, and to such Person respectively as aforesaid, or upon Demand thereof made (under Order of the Commissioners of Excise or of the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively) by the Collector of Excise in whose Collection such Trade or Business shall be carried on, or by any Officer authorized and directed by such Collector, under such Order as aforesaid, to make such Demand, (whether such Demand be made personally of any Person who shall have incurred such Duty or Duties, or shall be left at the Dwelling House of any such Person, or

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on the Premises where such Duty or Duties shall have been charged or incurred,) every such Person shall forfeit and lose double the Value of the Duty or Duties so neglected to be paid and cleared off as aforesaid.

No Person compelled to go further than the next Market Town for making Entries or Payment of Duties.

XXVI. Provided always, and be it enacted, That no Person who shall carry on Trade or Business in any such Market Town as aforesaid, or in any such other Town as herein-before specified, shall be compelled to travel out of such Market Town or other Town, for the Purpose of paying any Duty of Excise, or of making any Entry (other than the Entry required to be made of any Building, Place, Vessel, or Utensil for the Purpose of carrying on Trade or Business); and that no Person who shall carry on Trade or Business out of any such Market Town, or other Town as aforesaid, shall be compelled to travel to any other Place than such Market Town, or other Town as aforesaid, next to the Place for or at which such Duty shall have been charged, or such Entry (other than as aforesaid) is required to be made for the Purpose of paying such Duty or making such Entry.

Collectors may issue Warrants to levy in Scotland or Ireland Duties in danger of being lost.

XXVII. And be it further enacted, That in all Cases in *Scotland* or *Ireland* where any Duties of Excise charged upon or payable by any Person or Persons shall be unpaid, and shall be in danger of being lost to His Majesty, unless immediate Proceedings are taken for the Recovery of such Duty or Duties, it shall be lawful for the Collector of Excise, or other Officer in charge of the Collection within which such Duty or Duties shall have been charged or be payable, on Affidavit being made before him of the Facts, showing the Danger such Duty or Duties are in of being lost, to issue a Warrant under his Hand against every or any Person or Persons upon whom such Duty or Duties shall have been charged, or by whom the same shall be payable, empowering any Person or Persons to levy such Duty or Duties in like Manner as any Penalty may be levied by any Warrant issued under and by virtue of this Act; and such Warrant of such Collector or other Officer as aforesaid shall for that Purpose have the same Force and Effect as a Writ of Fieri facias issued at the Suit of His Majesty out of the Court of Exchequer; and such Collector or other Officer as aforesaid issuing any such Warrant shall forthwith transmit the Affidavit on which such Warrant was issued, with his Report of what had been done thereon, to the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively; and it shall thereupon be lawful for such Commissioner or Commissioners and Assistant Commissioners respectively to stay the Proceedings, or to grant such other Relief on such Warrant as they shall think fit.

All Goods liable to an Excise Duty, and the Materials, Vessels, &c. to be subject to Arrears of Duty, Penalties, &c.

XXVIII. And in order to secure the Duties of Excise from Time to Time due and owing and in arrear from any Person or Persons carrying on any Trade or Business under or subject to any Law or Laws of Excise, and on or by whom such Duties shall have been charged or become payable, and for the Enforcement of all Penalties incurred by any Person or Persons for any Offences committed against this Act, or any other Act or Acts of Parliament relating to the

the Revenue of Excise; be it enacted, That all Goods and Commodities for or in respect whereof any Duty or Duties of Excise is, are, or shall be by Law imposed, and all Materials, Preparations, Utensils, and Vessels for the making thereof, or by which any such Trade or Business shall have been carried on, in the Custody or Possession of the Person or Persons carrying on such Trade or Business, or in the Custody or Possession of any other Person or Persons, to the Use of or in Trust for the Person or Persons carrying on such Trade or Business, shall be and remain subject and liable to, and the same are hereby made chargeable with all the Duties of Excise which, during the Time of any such Custody or Possession, shall be charged or become chargeable, or be in arrear or owing, from or by the Person or Persons carrying on such Trade or Business for or in respect of the same, or of any such or the like Goods and Commodities respectively; and shall also be and remain subject and liable to all Penalties and Forfeitures which, during any such Custody or Possession, shall be incurred by the Person or Persons carrying on such Trade or Business, for any Offences by such Person or Persons committed against this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise; and all such Goods, Commodities, Materials, Preparation, Utensils, and Vessels shall be and remain subject and liable to all such Duties, Penalties, and Forfeitures, into whose Hands soever the same shall afterwards come, or by what Conveyance or Title soever the same shall be claimed; and it shall be lawful in all such Cases to levy thereupon such Duties, Penalties, and Forfeitures, and to use such Proceedings for the Recovery or Enforcement of such Duties, Penalties, and Forfeitures respectively, as may lawfully be done in Cases where the Debtors or Offenders are the true and lawful Owners of such Goods, Commodities, Materials, Preparations, Utensils, or Vessels.

Officers authorized to administer Oaths.

XXIX. And be it further enacted, That in all Cases where any Oath is or shall by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, be required and directed to be made or taken by any Person or Persons whomsoever, it shall be lawful for the Commissioners or Assistant Commissioners, or any Commissioner or Assistant Commissioner of Excise, or for the Commissioners of Appeal under this Act, or the Justices or any Justice of the Peace, or Officers or any Officer or other Persons or Person before whom such Oath is required to be made or taken, and they and he respectively are and is hereby authorized to administer and receive such Oath accordingly.

Quaker's Affirmation may be accepted in lieu of an Oath.

XXX. And be it further enacted, That in every Case in which an Oath is by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, required and directed to be made or taken, and in all Proceedings for any Misdemeanor, or for the Recovery of any Penalty incurred, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, if the Person required to make or take such Oath shall be and be known to be One of the People called *Quakers*, then and in

every such Case the solemn Affirmation or Declaration of such Quaker shall be administered and received as aforesaid, in lieu of such Oath; any Act or Acts of Parliament to the contrary thereof in anywise notwithstanding.

Penalties on Perjury and Subornation of Perjury.

XXXI. And be it further enacted, That if any Person who shall make or take any such Oath or Affirmation or Declaration, shall wilfully and knowingly swear or affirm or declare falsely to any Matter or Thing therein, every such Person, being duly convicted thereof, shall incur and suffer the Pains and Penalties to which Persons are or shall be liable for wilful and corrupt Perjury; and if any Person shall corruptly procure or suborn any other Person to swear or affirm or declare falsely to any Matter or Thing in any such Oath or Affirmation or Declaration, every Person duly convicted of such procuring or suborning shall, for every such Offence, incur and suffer such Penalties, Forfeitures, Pains, and Disabilities respectively, as Persons are or shall be liable to on being convicted of Subornation of Perjury.

Goods fraudulently removed or deposited to evade the Duty shall be forfeited, as also the Packages or Conveyances used for containing or removing the same.

XXXII. And be it further enacted, That in case any Goods or Commodities for or in respect whereof any Duty of Excise is or shall be imposed, or any Materials, Utensils, or Vessels proper or intended to be made use of for or in the making of such Goods or Commodities, shall be removed, or shall be deposited or concealed in any Place, with any Intent to defraud His Majesty of such Duty, or any Part thereof, all such Goods and Commodities, and all such Materials, Utensils, and Vessels respectively, shall be forfeited; and in every such Case, and in every Case where any Goods or Commodities shall be forfeited under this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, all and singular the Casks, Vessels, Cases, or other Packages whatsoever, containing or which shall have contained such Goods or Commodities respectively, and every Vessel, Boat, Cart, Carriage, or other Conveyance whatsoever, and all Horses or other Cattle, and all Things used in the Removal or for the Deposit or Concealment thereof respectively, shall be forfeited; and every Person who shall remove, deposit, or conceal, or be concerned in removing, depositing, or concealing, any Goods or Commodities for or in respect whereof any Duty of Excise is or shall be imposed, with Intent to defraud His Majesty of such Duty, or any Part thereof, shall forfeit and lose Treble the Value of all such Goods and Commodities, or the Sum of One hundred Pounds, at the Election of the Commissioners of Excise or Customs, or of the Commissioner or Commissioners and Assistant Commissioners of Excise or Customs in *Scotland* and *Ireland* respectively, or the Person who shall inform or sue for the same.

Penalty, Treble the Value, of 100*l.*

Persons found employed in unentered Excise Manufactories liable to Fine and Imprisonment.

XXXIII. And be it further enacted, That when any Officer of Excise shall at any Time find in any private or unentered Place manufacturing, or in the Course of manufacturing, any Goods or Commodities for or in respect whereof any Duty of Excise is or shall be imposed, or any Materials or Preparations for manufacturing any such Goods or Commodities, and shall at the same Time discover in or about such private or unentered Place any Person knowingly aiding,

aiding, assisting, or in anywise concerned in the manufacturing of such Goods or Commodities, every Person so discovered shall forfeit and lose the Sum of Thirty Pounds, over and above all other Penalties to which the Proprietor of the same, or the Person in whose Custody or Possession the same shall be found, or by whom the manufacturing of such Goods or Commodities may be carrying on, is or may be subject and liable; and it shall be lawful for any Officer of Excise, and all Persons acting in his Aid and Assistance, to arrest and detain every Person so discovered, and to convey him or her before One or more Justice or Justices of the Peace for the County, Shire, Division, City, Town, or Place wherein such Person shall be so discovered as aforesaid; and it shall be lawful to and for such Justice or Justices of the Peace, on Confession of the Party, or by Proof on the Oath of One or more credible Witness or Witnesses made of such Offence, to convict every such Person so discovered as aforesaid; and every Person so convicted shall, immediately on such Conviction, pay the said Sum of Thirty Pounds into the Hands of the Officer who shall have conveyed such Offender before such Justice or Justices of the Peace, to be paid to the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* or *Ireland* respectively, or to such Person or Persons as they may respectively appoint, to be applied in such Manner as other Excise Penalties are by this Act directed to be applied; and on any such Offender refusing or neglecting to pay the said Sum of Thirty Pounds, the Justice or Justices so convicting as aforesaid shall and may, by Warrant or Warrants under his or their Hand or Hands, commit the said Offender to the House of Correction or other Prison for the said County, Shire, Division, City, Town, or Place respectively, there to remain and be kept to hard Labour for the Space of Three Calendar Months, to be reckoned from the Day of such Conviction, and the Person so convicted and committed shall not under any Pretence, or by reason of any Authority or Order other than as herein-after mentioned, be discharged until he or she shall have paid the said Sum of Thirty Pounds, or until the Expiration of the said Three Months; and in case any Person so convicted shall be again discovered in or about any private or unentered Place or Places, manufacturing or in the Course of manufacturing any Goods or Commodities for or in respect whereof any Duty of Excise is or shall be imposed, or any Materials or Preparations for manufacturing such Goods or Commodities, or aiding or assisting or in anywise concerned in manufacturing such Goods or Commodities, such Person so again offending shall upon the like Conviction forfeit and pay for such further Offence the Sum of Sixty Pounds, and shall be committed to the House of Correction or other Prison in manner aforesaid, there to remain as aforesaid for and during the Term of Six Months, or until the said Sum of Sixty Pounds shall be paid: Provided always, that in any such Case of Imprisonment it shall be lawful for the Commissioners of Excise, or for the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, to order any Person so imprisoned to be discharged at any Time before the Term of his or her Imprisonment shall have expired.

Penalty 30*l.*

Second Offence, Penalty 60*l.*

Upon an Officer making Oath of Suspicion, Two Commissioners, or One Justice may grant Warrant to enter (if in the Night, in the Presence of a Constable,) and seize forfeited Goods lodged or concealed in any Place.

XXXIV. And be it further enacted, That if any Officer of Excise shall have cause to suspect that any Goods or Commodities forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, are deposited or concealed in any Place, then and in every such Case, if such Place shall be within the Limits of the Chief Office of Excise in *London*, upon Oath being made by such Officer before the Commissioners of Excise, or any Two or more of them, or if such Commissioners shall not be publicly sitting for the Dispatch of Business, or such Place or Places shall be in any other Part of the United Kingdom out of the Limits of the said Chief Office, then upon such Oath being made before One or more Justice or Justices of the Peace for the County, Shire, Division, City, Town, or Place where such Officer shall suspect such Goods or Commodities to be deposited or concealed, setting forth the Ground of such Suspicion, it shall be lawful to and for the said Commissioners, or any Two or more of them, or the Justice or Justices of the Peace respectively, (as the Case may be,) before whom such Oath shall be made, if he or they shall judge it reasonable, by special Warrant or Warrants under his or their Hands respectively, to authorize and empower such Officer, by Day or by Night, (but if between the Hours of Eleven of the Clock at Night and Five in the Morning, then in the Presence of a Constable or other lawful Officer of the Peace,) to enter into every such Place where any such Goods or Commodities shall be suspected to be deposited or concealed, and to seize and carry away the same; and it shall be lawful for any Officer to whom any such Warrant shall be given or granted, and he is hereby authorized, in case of Resistance, to break open any Door, and to force and remove any other Impediment or Obstruction to such Entry, Search, or Seizure, and Removal as aforesaid.

Justices, Constables, &c. required to assist Revenue Officers.

XXXV. And be it further enacted, That all Justices of the Peace, Mayors, Bailiffs, Constables, and all His Majesty's Officers, Ministers, and Subjects, serving under His Majesty, by Commission, Warrant, or otherwise, shall be aiding and assisting, and they are hereby respectively required to be aiding and assisting to every Officer of Excise in the due Execution of any Act or Thing required and enjoined by this Act, or by any other Act or Acts of Parliament relating to the Revenue of Excise, to be done; and all such Persons who shall be so aiding and assisting unto any such Officer of Excise as aforesaid are and shall be defended and saved harmless by virtue of this Act; and if any such Person shall be sued or prosecuted for or on account of any Act, Matter, or Thing by such Person done in giving such Aid and Assistance, every such Person shall and may plead the General Issue, and give this Act and the special Matter in Evidence in defence in such Behalf.

Constable or other Peace Officer, on Notice or Request, not going with the Officer of Excise when his Presence

XXXVI. And be it further enacted, That if upon Notice given or Request made by any Officer of Excise, to any Constable, Headborough, or other ministerial Officer of the Peace, to go with him as such Officer of Excise, and to be present at the doing or performing of any Act or Thing at which the Presence of a Constable, Headborough, or Officer of the Peace is or shall be required by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise,

is required by Law, to forfeit 20*l.*

Excise, such Constable, Headborough, or Officer of the Peace shall not go with such Officer of Excise, or shall not be present at the doing or performing of any such Act or Thing, or shall refuse or neglect so to do, or to be present as aforesaid, every such Constable, Headborough, or Officer of the Peace so offending shall for every such Offence forfeit and lose the Sum of Twenty Pounds.

Constables may continue Assistance into neighbouring Districts.

XXXVII. And be it further enacted, That it shall be lawful for every Constable, Headborough, or other ministerial Officer of the Peace, who shall have begun to assist any Officer or Officers of Excise in the Execution of his or their Duty in any Place where such Constable, Headborough, or ministerial Officer of the Peace shall have Jurisdiction by Law, and such Constable, Headborough, and ministerial Officer of the Peace is hereby respectively authorized and required to continue such his Assistance into and in any other Place, and shall be deemed a Constable, Headborough, or ministerial Officer of the Peace, and have Jurisdiction accordingly, in such last mentioned Place, for the Purpose of continuing such Assistance.

Officers of Excise and Customs to have similar Powers of Seizure, &c. of Foreign Goods, or of British Spirits, forfeited under any Laws of Excise or Customs.

XXXVIII. And be it further enacted, That every Officer of the Customs shall have, use, and exercise all such and the like Powers and Authorities for the Arrest and Prosecution of any Person, or for the Search, Examination, Seizure, Detention, Removal, and Prosecution of any Vessel, Boat, Cart, Carriage, or other Conveyance, or any Horse or Cattle, or any foreign or imported Goods or Commodities whatsoever, or any *British* Spirits, forfeited under this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, as are, shall be granted, or shall or may be used or exercised in that Behalf by any Officer of Excise; and that every Officer of Excise shall have, use, and exercise all such and the like Powers and Authorities for the Arrest and Prosecution of any Person, or for the Search, Examination, Seizure, Detention, Removal, and Prosecution of any Vessel, Boat, Cart, Carriage, or other Conveyance, or any Horse or Cattle, or any foreign or imported Goods or Commodities whatsoever, forfeited under any Act or Acts of Parliament relating to the Revenue of the Customs, as are or shall be granted or shall or may be used or exercised in that Behalf by any Officer of the Customs; any thing in this Act or in any other Act or Acts of Parliament to the contrary thereof notwithstanding.

Persons obstructing Officers, &c. in making Seizures, or rescuing the same, or destroying the Packages, to forfeit 200*l.*

XXXIX. And be it further enacted, That if any Person shall molest, obstruct, or hinder any Officer of Excise, or any Person employed in the Revenue of Excise, or acting in Aid and Assistance of such Officer or Person so employed as aforesaid, in the Search, Examination, Seizure, Detention, or Removal of any Goods or Commodities, or any Vessel, Boat, Cart, Carriage, or other Conveyance, or any Horse or Cattle, or any other Thing whatsoever forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenues of Excise or Customs, or in the due Execution of his Office or Duty respectively in that Behalf, or shall after any such Officer or Person so employed, or Person acting in such Aid and Assistance as aforesaid, shall have made any such Seizure as aforesaid, rescue or cause the same to be rescued, or shall attempt or endeavour

so

so to do, or shall, whilst such Officer or Person so employed, or Person acting in such Aid and Assistance as aforesaid, is or are searching for, examining, detaining, seizing, or removing any such Goods or Commodities, Vessel, Boat, Cart, Carriage, or other Conveyance, or any such Horse, Cattle, or other Thing whatsoever as aforesaid, break or otherwise damage or destroy the same, or any of them, or any Part thereof, or any Cask, Vessel, Case, or other Package whatsoever, containing any such Goods or Commodities, every Person so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Officers, &c. violently resisted in making any Seizure, may oppose Force to Force; and upon being prosecuted therefor, shall be admitted to Bail; and may plead the General Issue.

XL. And be it further enacted, That if any Person armed with any offensive Weapon whatsoever shall with Force or Violence assault or resist any Officer of Excise, or any Person employed in the Revenue of Excise, or any Person acting in the Aid or Assistance of such Officer or Person so employed, who in the Execution of his Office or Duty shall search for, take, or seize, or shall endeavour or offer to search for, take, or seize any Goods or Commodities forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, or who shall search for, take, or seize, or shall endeavour or offer to search for, take, or seize any Vessel, Boat, Cart, Carriage, or other Conveyance, or any Horse, Cattle, or other Thing used in the Removal of any such Goods or Commodities, or who shall arrest or endeavour or offer to arrest any Person carrying, removing, or concealing the same, or employed or concerned therein, and liable to such Arrest, then and in every such Case it shall be lawful for every such Officer and Person so employed, and Person acting in such Aid and Assistance as aforesaid, who shall be so assaulted or resisted, to oppose Force to Force, and by the same Means and Methods by which he is so assaulted or resisted, or by any other Means or Methods, to oppose such Force and Violence, and to execute his Office or Duty; and if any Person so assaulting or resisting such Officer as aforesaid, or any Person so employed, or any Person acting in such Aid and Assistance as aforesaid, shall in so doing be wounded, maimed, or killed, and the said Officer or Person so employed, or Person acting in such Aid and Assistance as aforesaid, shall be sued or prosecuted for any such wounding, maiming, or killing, it shall be lawful for every such Officer or Person so employed, or Person acting in such Aid and Assistance, to plead the General Issue, and give this Act and the special Matter in Evidence in his Defence; and it shall be lawful for any Justice or Justices of the Peace, or other Magistrate or Magistrates before whom any such Officer or Person so employed, or Person acting in such Aid and Assistance as aforesaid, shall be brought, for or on account of any such wounding, maiming, or killing as aforesaid, and every such Justice of the Peace and Magistrate is hereby directed and required to admit to Bail every such Officer, and every Person so employed, and every Person acting in such Aid and Assistance as aforesaid; any Law, Usage, or Custom to the contrary thereof in anywise notwithstanding.

Persons against whom Indictments

XLI. And be it further enacted, That whenever any Person shall be charged with violently assaulting or resisting as aforesaid any

of

or Informations for Resistance shall have been found or filed, to give Security to answer it; or in Default, may be committed.

Officer of Excise or Person so employed, or Person acting in such Aid and Assistance as aforesaid, in the due Execution of his Office or Duty, and such Charge shall, by Affidavit or by Certificate of an Indictment or Information being filed against such Person for any such Offence, be made to appear to any Judge of any of His Majesty's superior Courts of Record in which such Indictment or Information shall be found or filed, or into which the same shall have been removed, it shall be lawful for such Judge to issue his Warrant in Writing under his Hand and Seal, and thereby to cause any Person being a Defendant in such Indictment or Information to be apprehended and brought before him or some other Judge of such Court, or before some one of His Majesty's Justices of the Peace, in order that such Defendant may be bound to the King's Majesty, with Two sufficient Persons as Sureties, in such Sum (the same not being in any Case less than One hundred Pounds) as in the said Warrant shall be expressed, with Condition to appear in such Court at the Time mentioned in such Warrant, to answer His said Majesty in the said Court concerning any Articles on behalf of His Majesty to be there objected against him for any such Offence as aforesaid; and in case any such Defendant shall neglect or refuse to become bound as aforesaid, it shall be lawful for such Judge or Justice of the Peace respectively, and they are hereby respectively directed and required to commit such Defendant to the Common Gaol of the County, Shire, Division, City, Town, or Place where the Offence shall have been committed, or where such Defendant shall have been apprehended, until such Defendant shall become bound as aforesaid, or shall be discharged by Order of such Court in Term Time, or by One of the Judges of such Court in Vacation; and the Recognizance to be taken thereupon shall be returned and filed in such Court, and shall continue in force until such Defendant shall have been acquitted of such Offence, or in case of Conviction, shall have received Judgment for the same, unless sooner ordered by such Court to be discharged.

If an Offender be in Prison for want of Bail, a Copy of the Indictment or Information may be delivered to the Gaoler, with a Notice of Trial, and Proceedings had thereon.

XLII. And be it further enacted, That where any such Defendant is or shall be committed to and detained in Gaol for want of Bail, it shall be lawful for the Prosecutor of such Indictment or Information to cause a Copy thereof to be delivered to the Gaoler, Keeper, or Turnkey of the Gaol wherein such Defendant is or shall be so detained, with a Notice thereon indorsed, that unless such Defendant shall, within such Space of Time as shall be for that Purpose limited and fixed by the Court in which such Indictment or Information shall be found or filed, or into which the same shall have been removed, cause an Appearance and also a Plea or Demurrer to be entered in the said Court to such Indictment or Information, and Appearance and the Plea of Not Guilty will be entered thereto in the Name of such Defendant; and the Prosecutor of such Indictment or Information shall also be at liberty to indorse on the Copy of such Indictment or Information so delivered a further Notice, that the Issue to be joined on such Indictment or Information will be tried in the next Term, or at the next Assizes, or at the next General Gaol Delivery or Court of Justiciary to be holden in or for the County, Shire, Division, City, Town, or Place in which the Offence shall be alleged

to have been committed, or the Venue laid in such Indictment or Information; and in case any Defendant so committed or detained as aforesaid shall neglect to cause an Appearance and also a Plea or Demurrer to be entered in such Court to such Indictment or Information, within the Space of Time so to be limited and fixed by such Notice as aforesaid, then, upon an Affidavit being made and filed in such Court, of the Delivery of a Copy of such Indictment or Information, with such Notice as herein-before first mentioned indorsed thereon as aforesaid, to such Gaoler, Keeper, or Turnkey, as the Case may be, (which Affidavit may be made before any Judge or Commissioner of the said Court authorized to take Affidavits in the said Court,) it shall be lawful for the Prosecutor of such Indictment or Information to cause an Appearance and the Plea of Not Guilty to such Indictment or Information to be entered in the said Court for such Defendant, and such Proceedings shall be had thereupon as if the Defendant in such Indictment or Information had appeared and pleaded Not Guilty according to the usual Course of such Court; and if upon the Trial of such Indictment or Information the Defendant so committed and detained as aforesaid shall be acquitted of all the Offences therein charged upon such Defendant, it shall be lawful for the Judge before whom such Trial shall be had, although he may not be one of the Judges of the Court in which such Indictment or Information shall be found or filed, or into which the same shall have been removed, to order that such Defendant shall be forthwith discharged out of Custody as to such Commitment.

Defendant, if acquitted to be discharged.

XLIII. And for the better and more impartial Trial of any Indictment or Information which shall be found, commenced, or prosecuted for any such violent Assault or Resistance as aforesaid, be it enacted, That every such Offence shall and may be inquired of, examined, tried, and determined in any County in *England*, if such Offence shall have been committed in *England* or in any of the Islands thereof, or in any County in *Scotland*, if the same shall have been committed in *Scotland* or in any of the Islands thereof, or in any County in *Ireland*, if the same shall have been committed in *Ireland* or in any of the Islands thereof, in such Manner and Form as if the same Offence had been committed in such County respectively; and that whenever any Person shall be convicted of any such violent Assault or Resistance as aforesaid, it shall be lawful for the Court before which any such Offender shall be convicted, or which by Law is authorized to pass Sentence upon any such Offender, to award and order (if such Court shall think fit) Sentence of Imprisonment, with hard Labour, for any Term not exceeding the Term of Three Years, either in addition to or in lieu of any other Punishment or Penalty which may by Law be inflicted or imposed upon any such Offender; and every such Offender shall thereupon suffer such Sentence in such Place, and for such Term as aforesaid, as such Court shall think fit to direct.

Indictments or Informations for assaulting Officers may be tried in any County, and Offenders convicted thereof sentenced to hard Labour.

XLIV. And be it further enacted, That the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, and every Collector, Receiver, and other Person throughout the United Kingdom, who shall be intrusted with the Collection, Receipt, Custody, or Management of any Part of the Revenue

Commissioners in Scotland and Ireland, and Collectors or Receivers of Money, to

keep distinct Accounts thereof.

Revenue of Excise, shall keep and render such separate and distinct Accounts, and in such Manner and Form, as shall from Time to Time be directed by the Commissioners of Excise, of all and every Duty and Duties, Penalty and Penalties, Sum and Sums of Money collected, had, or received by him or them, or intrusted to his or their Care or Custody, and of all and every Balance and Balances of Money in his or their Hands, or under his or their Controul and Management respectively; and if any Commissioner or Assistant Commissioner of Excise in *Scotland* or *Ireland*, or if any such Collector, Receiver, or other Person in any Part of the United Kingdom, shall neglect or omit to keep and render such Accounts as aforesaid, or shall knowingly render or furnish false Accounts of or relating to any Duty or Penalty, or Sum of Money collected, had, or received, or to be collected, had, or received by him or them, or intrusted to his or their Care or Custody, or of any Balance of Money in his or their Hands, or under his or their Controul and Management, every such Commissioner, Assistant Commissioner, Collector, Receiver, or other Person so offending, and being thereof duly convicted, shall be adjudged guilty of a Misdemeanor, and shall suffer the Punishment of Fine and Imprisonment, at the Discretion of the Court in which such Offender shall be prosecuted for such Offence, and shall by such Conviction be rendered for ever incapable of holding or enjoying any Office under the Crown.

Persons knowingly furnishing false Accounts to be punished by Fine and Imprisonment, and rendered incapable of holding Office.

Collectors to receive, pay, apply, and remit Duties, as ordered by Commissioners.

XLV. And be it further enacted, That the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* or *Ireland* respectively, and every Collector, Receiver, or other Person throughout the United Kingdom, intrusted with the Collection, Receipt, Custody, or Management of any Part of the Revenue of Excise, shall from Time to Time collect, receive, apply, pay, transfer, and remit all and every Duty and Duties, Penalty and Penalties, Sum and Sums, and Balance and Balances of Money, which shall at any Time be intrusted to his or their Care or Custody, or come into his or their Hands, or be under his or their Controul and Management respectively, in such Manner and Form, and at such Times as the Commissioners of Excise shall in that Behalf from Time to Time order and direct; and if any Commissioner or Assistant Commissioner of Excise in *Scotland* or *Ireland*, or if any such Collector, Receiver, or other Person in any Part of the United Kingdom, shall neglect or omit so to collect, receive, apply, pay, transfer, or remit as aforesaid, any such Duty or Penalty, or Sum or Balance of Money, or any Security for Money, in his or their Hands, or shall detain or misapply the same, every such Commissioner, Assistant Commissioner, Collector, Receiver, or other Person so offending, shall forfeit his Office or Employment, and shall be liable to pay, over and above the Penalty of any Bond which he may have entered into in respect of his Office or Employment, Treble the Amount of such Duty or Penalty, or Sum or Balance of Money, or Security for Money, neglected or omitted so to be collected, received, applied, paid, transferred, or remitted as aforesaid, or so detained or misapplied.

Commissioners to collect and keep Ac-

XLVI. And be it further enacted, That the Commissioners of Excise shall and they are hereby required to collect and cause to be collected

lected all and every the Duties and every Part of the Revenue of Excise, and to keep separate and distinct Accounts thereof respectively at the chief Office of Excise in *London*; and shall set forth in such Accounts the Amounts respectively charged, and collected and received, and remaining in arrear of each of such Duties, and other Parts respectively of the said Revenue, and of the several Payments made or allowed by such Commissioners for or in respect of such Duties and other Parts of the said Revenue respectively, and of the Expences respectively of the Collection or Management of the Revenue of Excise, and of all other Payments and Expences made or incurred on any other Account whatsoever; and the said Commissioners of Excise shall render and furnish such Accounts as aforesaid to the Lord High Treasurer or the Commissioners of the Treasury, when and so often and in such Manner and Form as the same shall be directed or required by the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury.

counts of the Duties of Excise charged or received, and of Payments made, and render such Accounts to the Treasury when required.

XLVII. And be it further enacted, That the Commissioners of Excise shall daily pay or cause to be paid into the Hands of the Receiver General of Excise in *England*, or in such other Manner as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury shall from Time to Time direct, order, or appoint, all Money, and shall indorse and deliver over or transfer to such Receiver General, or in such other Manner as aforesaid, all Bills of Exchange, Promissory Notes, Drafts, Checks, or Orders for the Payment of Money which shall from Time to Time be collected or received by, or paid or transmitted to such Commissioners, for or on account of the Duties or Revenue of Excise, (except only the necessary Charges paid of collecting, receiving, levying, managing, paying, and accounting for the same, and all other Payments legally made thereout); and if any Commissioner of Excise shall fraudulently or knowingly and wilfully detain or misapply any Money, Bill of Exchange, Promissory Note, Draft, Check, or Order for the Payment of Money as aforesaid, or any Part thereof, or any Security for Money, every such Commissioner so offending shall forfeit his Office, and shall be rendered incapable of serving His Majesty, His Heirs or Successors, in any Office or Place of Profit or Trust whatsoever, and shall also forfeit and lose Treble the Amount of every Sum of Money, Bill, Note, Draft, Check, or Order for the Payment of Money, or Security for Money, so detained or misapplied as aforesaid.

Commissioners to pay over the Revenue of Excise to the Receiver General.

XLVIII. Provided always, and it is hereby enacted, That nothing in this Act contained shall extend or be construed to extend to make void, alter, or prejudice any Disposition, Appropriation, Appointment, Matter, or Thing whatsoever, relative to the regular and usual Payment of any Pension or Annuity charged and made payable to any Person or Persons in pursuance of any Act or Acts of Parliament, or by virtue of any Grants or Letters Patent made or granted by any of His Majesty's Royal Predecessors, Kings or Queens of this Realm, but that the same Dispositions, Appropriations, and Appointments shall continue, be in force, and take effect in the Payment of all and every the Annuities and Pensions payable by the Commissioners or Receivers General of Excise, in the same Manner, and at the same

Act not to affect Pensions payable by the Commissioners of Excise.

Time and Times that the said Annuities and Pensions have been usually paid before the Commencement of this Act.

Appointment of a Comptroller and an Auditor of Excise for the United Kingdom.

XLIX. And be it further enacted, That it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, from Time to Time, under his Hand and Seal or under their Hands and Seals, to appoint a Comptroller and an Auditor for the United Kingdom on behalf of His Majesty, His Heirs and Successors, for the Purpose of comptrolling and auditing respectively all Accounts of and belonging to the Revenue of Excise, with such Salaries respectively, payable by the Commissioners of Excise out of the Revenue of Excise, as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, may in that Behalf order and direct; and that such Comptroller and Auditor respectively shall in all respects be subject to such Rules, Orders, Regulations, and Directions as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, shall from Time to Time make or prescribe, and transmit to the said Comptroller and Auditor respectively, for their Direction and Guidance in their respective Offices.

Monies, &c. received by the Receiver General of Excise, to be paid into the Bank forthwith, to the Account of the Receiver General of Excise.

L. And be it further enacted, That all Money, Bills, Notes, Drafts, Checks, or Orders for Payment of Money, received by or coming into the Hands of the Receiver General of Excise on account of the Revenue of Excise (except as is herein-after excepted), shall be paid by him into the Hands of the Governor and Company of the Bank of *England*, that is to say, all Money, Notes, Drafts, Checks, and Orders, either on the same Day or on the Day next after the same shall have been received, and all Bills on the Day on which the same, having been first duly accepted, shall have been indorsed by the Commissioners of Excise, or any Two of them, for which Money, Bills, Notes, Drafts, Checks, and Orders, the Entry in the Book herein-after mentioned shall be a sufficient Discharge; and all such Money, Bills, Notes, Drafts, Checks, and Orders, so to be paid to the Governor and Company of the Bank of *England*, shall be placed to an Account to be raised in the Books of the said Governor and Company, and to be intituled "The Account of the Public Monies of the Receiver General of Excise," inserting the Name of such Receiver General for the Time being.

What Sums may be retained by the Receiver General in his Hands, for the Payment of ordinary and daily Demands.

LI. Provided always, and be it enacted, That it shall be lawful for such Receiver General to retain and keep in his own Hands at the Close of each Day, for the Payment of casual and ordinary and daily Demands, out of the Money so received by him as such Receiver General, any Sum not exceeding Thirty thousand Pounds, or such further Sum not exceeding Fifty thousand Pounds, over and above the said Thirty thousand Pounds, as shall be directed or authorized by the Commissioners of Excise to be retained by such Receiver General, or such further Sum of Money as shall or may from Time to Time, by a Permission in Writing under the Hand or Hands of the Lord High Treasurer, or of any Three or more of the Commissioners of the Treasury, be allowed to be retained by such Receiver General,

LII. And

Bank Book to be kept and compared by the Comptroller of the Cash, and any Default stated to the Commissioners.

LII. And be it further enacted, That the Governor and Company of the Bank of *England*, or some Person duly authorized on their Behalf, shall daily, upon receiving any Money, Bill, Note, Draft, Check, or Order from the Receiver General, make an Entry of the Money, and of every Bill, Note, Draft, Check, and Order so received, in a Book to be provided by the said Governor and Company, with the Approbation of the Lord High Treasurer or Commissioners of the Treasury, and sent for that Purpose by such Receiver General; and such Book shall be forthwith, after the making of such Entry, re-delivered to the Persons making such Payment, and shall be inspected daily after its Return by the Excise Comptroller of the Cash or his Clerk (such Clerk being first duly authorized by such Comptroller, and for whose Conduct therein he shall be answerable), who shall compare the same with the Book kept by such Comptroller of the Cash, for the Purpose of seeing that the Receiver General constantly pays into the Bank all the Money, Bills, Notes, Drafts, Checks, and Orders which he is required to do under the Provisions of this Act; and any Default which such Comptroller of the Cash or his Clerk (duly authorized as aforesaid) may discover in that Behalf shall, by such Comptroller of the Cash, be immediately reported to the Commissioners of Excise.

Mode in which Payments are to be made into the Exchequer.

LIII. And be it further enacted, That the Receiver General of Excise shall pay, or cause to be paid, into the Receipt of the Exchequer at *Westminster*, all Money placed to the Account of the Receiver General as aforesaid in the Bank of *England*, on such Days in every Week respectively as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury shall from Time to Time direct, order, or appoint, and in such Manner as hereinafter mentioned; that is to say, the said Receiver General or his Clerk (duly authorized by him for that Purpose, and for whose Conduct therein he shall be answerable), shall make an Order upon the Governor and Company of the Bank of *England*, which Order shall be countersigned by the Excise Comptroller of the Cash, to write off from his Account the Sum desired; and the said Governor and Company, or some Person duly authorized on their Behalf, shall thereupon write off such Sum, and deliver a Note, drawn (and which, for greater Security, shall be cancelled) in such Manner and Form as shall be approved of by the Lord High Treasurer or Commissioners of the Treasury, for the Amount, to the said Receiver General or his Clerk, who shall pay the same into the Exchequer; and the Bank Clerks attending there shall receive such Note as Cash to the Amount thereof; and it shall not be lawful for the Governor and Company of the Bank of *England* to pay or transfer from the Account of the Receiver General any Part of the Money so deposited and placed to such Account, otherwise than into the Exchequer in manner aforesaid, or to deliver any Bill of Exchange, Promissory Note, Draft, Check, or Order for the Payment of Money, save and except to His Majesty's Solicitor of Excise in *England*, or his Clerk, upon his Application for the same, countersigned by the said Receiver General or his Clerk, and such Comptroller of the Cash or his Clerk, for the sole Purpose of prosecuting an Extent for the Recovery of the Money for

No Bills, Notes, &c. to be redelivered, except to Solicitor, for the Purpose of Prosecution, of which the Commissioners to be forthwith informed.

for which any such Bill of Exchange, Promissory Note, Draft, Check, or Order for the Payment of Money shall have been given; and in such Case the Commissioners of Excise shall be immediately acquainted therewith, if sitting, by such Solicitor, Receiver General, and Comptroller of the Cash, or if not sitting, then at the Time of their next assembling; and such Delivery shall be entered at the Bank in the Bank Book of the Receiver General, to be kept as is herein-before directed.

On the Death or Removal of Receiver General, the Balance to vest in and be transferred to the Account of his Successor.

LIV. And be it further enacted, That upon the Death, Resignation, or Removal of every Receiver General of Excise, the Balance of Cash for which such Receiver General shall at that Time have Credit in his Account as such Receiver General, with the Governor and Company of the Bank of *England*, shall immediately upon a Successor being appointed to the said Office of Receiver General vest in such Successor, in Trust for the Purposes aforesaid, and shall be forthwith transferred, carried over, and placed by the Governor and Company of the Bank of *England* to the Account of such Successor, to be applied in such Manner as aforesaid.

Receiver General to keep Account, and (observing these Rules) not to be answerable for any Money actually received by the Bank.

LV. And be it further enacted, That the Receiver General of Excise shall keep the Account with the Bank of all Money issued on his account as aforesaid; and such Receiver General, observing the Rules and Regulations by this Act prescribed, shall not be answerable for any Money which he shall have so paid or caused to be paid into the Bank of *England*, but the Governor and Company of the Bank of *England* shall be answerable for all Money, Bills, Notes, Drafts, Checks, and Orders which shall be actually received by them from and on account of such Receiver General as aforesaid, except such as may have been delivered out for the Purpose of prosecuting an Extent as aforesaid, and may not have been returned into the Bank of *England*.

Forging any Instrument to obtain Money from the Bank on account of the Receiver General, Felony without Benefit of Clergy.

LVI. And be it further enacted, That if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited, or shall knowingly and wilfully aid or assist in forging or counterfeiting, the Name or Hand-writing of any Receiver General of Excise, or of any Excise Comptroller of the Cash as aforesaid, or of any of the Persons duly authorized as aforesaid, to any Draft, Instrument, or Writing whatsoever, for or in order to the receiving or obtaining any of the Money, Bills, Notes, Drafts, Checks, or Orders for the Payment of Money, in the Hands or Custody of the Governor and Company of the Bank of *England*, on account of such Receiver General as aforesaid; or if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited, or shall knowingly and wilfully aid or assist in the forging or counterfeiting, of any Draft, Instrument, or Writing, in the Form of a Draft, Instrument, or Writing made by any Receiver General of Excise, or by any Excise Comptroller of the Cash as aforesaid, or by any Person or Persons authorized as aforesaid, or shall utter or publish any Draft, Instrument, or Writing so forged or counterfeited, knowing the same to be forged or counterfeited, with an Intention to defraud His Majesty, or any Person whomsoever; every Person so offending, and being thereof

thereof lawfully convicted, shall be and is hereby declared and adjudged to be guilty of Felony, and shall suffer Death as in Cases of Felony without Benefit of Clergy.

Prosecutions in the superior Courts of Record to be within Three Years.

LVII. And be it further enacted, That all Penalties imposed by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and incurred for or by reason of any Offence or Offences against this Act, or the said other Acts or any of them, may be sued for and recovered, and all Goods, Commodities, and Chattels seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, may be returned for Condemnation and condemned, in His Majesty's Courts of Exchequer at *Westminster*, *Edinburgh*, or *Dublin* respectively, as the Cause of such Prosecution may have arisen in *England*, *Scotland*, or *Ireland*: Provided always, that the Proceedings for the Recovery of any such Penalty or Penalties, or for the Condemnation of any such Goods, Commodities, or Chattels, shall be commenced respectively within Three Years next after the Commission of the Offence or Offences by which such Penalty or Penalties shall have been incurred, or after the Seizure of such Goods, Commodities, or Chattels shall have been made.

Courts of Exchequer in Scotland and Ireland to exercise the like Jurisdiction, and employ the same Process for the Recovery of the Excise Revenue, as the Court of Exchequer in England.

LVIII. And be it further enacted, That His Majesty's Courts of Exchequer in *Scotland* and *Ireland* respectively, and the Barons and Judges of the said Courts respectively, shall and they are hereby respectively empowered, authorized, and required to exercise in *Scotland* and *Ireland* respectively the like Jurisdiction, and to make, issue, hold, and enforce the like Rules, Orders, Process, and Proceedings in and for the Condemnation of any Goods, Commodities, and Chattels forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and in and for the Recovery of any Debts, Duties, Penalties, and Forfeitures due to His Majesty, His Heirs or Successors, arising from or relating to the Revenue of Excise, or incurred under or by virtue of this Act, or the said other Acts or any of them, as are directed by this Act to be, or as at and immediately before the Commencement of this Act are, or as hereafter may be exercised, made, issued, held, or enforced for such Purposes respectively in or by His Majesty's Court of Exchequer in *England*, and the Barons and Judges thereof, and according to the Practice of such last-mentioned Court: Provided always, that nothing herein-before contained shall repeal or be deemed or construed to repeal a certain Act made in the Sixth Year of the Reign of Her Majesty Queen *Anne*, intituled *An Act for settling and establishing a Court of Exchequer in the North Part of* Great Britain *called* Scotland; but that the said Act shall remain in full Force and Effect, except only so far as the same is herein-after expressly repealed.

Nothing herein to repeal 6 Ann. c. 26. except as herein-after mentioned.

Exemplification of any Excise Debt of Record in any of the Courts of Exchequer in

LIX. And for the Recovery of any Debt relating to the Revenue of Excise, which, by Record in any of His Majesty's Courts of Exchequer in *England*, *Scotland*, or *Ireland*, shall be due to His Majesty, His Heirs or Successors, in any Case where the Person or Persons of the Debtor or Debtors, or the Estate or Effects of such Debtor or

England, Scotland, or Ireland, may be transmitted to any other of such Courts, and enrolled, and the Debt recovered there.

Debtors, shall be within the Jurisdiction of either of such Courts, but such Debt shall not have originally accrued within the Jurisdiction thereof; be it enacted, That where, by or upon any Judgment, Decree, Inquisition, Specialty, Account, or other Matter recorded in any of His Majesty's Courts of Exchequer in *England*, *Scotland*, or *Ireland*, any Debt relating to the Revenue of Excise shall be due to His Majesty, His Heirs or Successors, a Copy of the Record of such Judgment, Decree, Inquisition, Specialty, Account, or other Matter, upon Application made on behalf of His Majesty, His Heirs or Successors, to such Court, shall be forthwith exemplified and transmitted, under the Seal of the said Court, to such other of His Majesty's said Courts of Exchequer as shall be named or specified in such Application; and such last-mentioned Court shall, upon Application made on behalf of His Majesty, His Heirs or Successors, cause such Copy so exemplified and transmitted to be forthwith enrolled in the Rolls of the said last-mentioned Court; and upon the same being so enrolled, the said last-mentioned Court shall cause Execution or other Process to issue for recovering and levying the said Debt so due, according to the Rules and Practice of such Court, in like manner in all respects as if such Record had been originally entered or filed in the said last-mentioned Court, or the said Debt had originally accrued within the Jurisdiction thereof; and the Proceeds of such Debt, when so recovered, shall be accounted for and paid over in the same Manner as if the same had been recovered within the Jurisdiction of the Court in which such Debt originally accrued.

Service of Subpœna in any one Part of the United Kingdom valid as to Appearance in any other Part.

LX. And whereas it is fit to provide for the Appearance of every Person to any Writ or Process of Subpœna issued against such Person out of the Court of Exchequer in *England*, *Scotland*, or *Ireland*, whether to answer His Majesty in such Court concerning any Articles on behalf of His Majesty to be there objected against such Person, or to give Evidence upon the Trial of any Information or Issue depending in such Court, or upon any Inquisition to be taken upon any Commission or Writ of Extent issued out of such Court, in whatever Part of the United Kingdom the Person against or to whom such Subpœna respectively may be issued shall be or reside; be it therefore enacted, That the Service of any Writ of Subpœna or other Process issued out of any of His Majesty's Courts of Exchequer in *England*, *Scotland*, or *Ireland*, upon any Person who shall reside or be in any Part of the United Kingdom out of the Jurisdiction of such Court, requiring the Appearance of such Person to answer His Majesty in the said Court concerning any Articles to be there on His Majesty's Behalf objected, or to give Evidence upon the Trial of any Information or Issue depending in such Court, or upon any Inquisition to be taken upon any Commission or Writ of Extent issued out of such Court, shall be as good and effectual in Law as if such Writ or Process had been served in that Part of the United Kingdom within the Jurisdiction of the Court where the Person so served shall be required to appear; and in case any Person so served shall not appear according to the Exigence of such Writ or Process, it shall be lawful for the Court out of which the same shall have been issued, upon Proof being made of the Service thereof to the Satisfaction of such

Court, to transmit a Certificate of such Default, under the Seal of such Court, to the Court of Exchequer in that Part of the United Kingdom in which such Writ or Process shall have been served; and it shall thereupon be lawful for such last-mentioned Court in all such Cases, and such last-mentioned Court is hereby authorized and required to proceed against and punish the Person so having made Default, in like Manner as such last-mentioned Court might lawfully have done if such Person had neglected or refused to appear in obedience to a like Writ of Subpœna or other Process issued out of such last-mentioned Court: Provided always, that in Cases where the Subpœna or other Process served shall be to give Evidence, no Person so having made Default as aforesaid shall be proceeded against or punished by reason or on account thereof, unless it shall be made to appear to the Satisfaction of such last-mentioned Court, that a reasonable and sufficient Sum of Money to defray the Expences of so attending to give Evidence, and of returning from giving such Evidence, had been tendered to such Person previous to such Default.

No Action to be commenced, or Writ of Appraisement issued, unless by Order of the Commissioners, or in the Name of the Attorney General.

LXI. And be it further enacted, That it shall not be lawful to commence, prosecute, enter, file, or exhibit any Action, Bill, Plaint, or Information, or other legal Proceeding, against any Person or Persons, for the Recovery of any Penalty or Forfeiture incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, or to issue or cause to be issued any Writ of Appraisement for the Condemnation of any Goods, Commodities, or Chattels whatsoever, seized as forfeited under or by virtue of this Act, or the said other Acts or any of them, except by Order of the Commissioners of Excise or Customs, or by Order of the Commissioner or Commissioners and Assistant Commissioner of Excise or Customs in *Ireland*, and in the Name and at the Suit of an Officer of Excise or Customs, or by and in the Name and at the Suit of His Majesty's Attorney or Solicitor General for *England* or *Ireland* respectively, in *England* or *Ireland* respectively, or by Order of the Commissioner or Commissioners and Assistant Commissioners of Excise or Customs in *Scotland*, and in the Name and at the Suit of such Officer, or by and in the Name and at the Suit of the Lord Advocate or His Majesty's Solicitor General for *Scotland* in *Scotland*; and if any such Action, Bill, Plaint, or Information, or other legal Proceeding, or Writ of Appraisement, shall be commenced, prosecuted, entered, filed, exhibited, or issued in any other Manner than as aforesaid, such Action, Bill, Plaint, Information, or other legal Proceeding, or Writ of Appraisement, and all Proceedings thereupon respectively had, shall be and are hereby declared to be null and void; any Law, Custom, or Usage to the contrary thereof notwithstanding: Provided always, that nothing herein contained shall be deemed or construed to extend to any summary Proceeding by or at the Instance of any Officer of Excise or Customs, for the Conviction upon immediate Arrest of any Person or Persons under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs.

Not to extend to summary Proceedings on Arrests.

No Claim to be entered in the Courts of Exchequer as

LXII. And be it further enacted, That no Claim shall be entered in any of His Majesty's Courts of Exchequer in *England*, *Scotland*, or *Ireland*, to any Goods, Commodities, or Chattels whatsoever, seized as

to any Goods seized, unless in the real Names of the Proprietors thereof.

as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, which are returned into such Court, unless such Claim shall be, within the Time limited by the Practice of the said Court, entered in the real Name or Names of the Proprietor or Proprietors of the same, describing the Place of Residence and the Business or Profession of such Person or Persons; and if such Person or Persons shall reside in *London*, *Edinburgh*, or *Dublin*, or within Ten Miles thereof respectively, Oath shall be made by every such Person before One of the Barons of the said Courts of Exchequer respectively, that the Goods, Commodities, or Chattels respectively so claimed was or were really and truly the *bonâ fide* Property of such Person or Persons at the Time of such Seizure; but if any such Person shall not reside in *London*, *Edinburgh*, *Dublin*, or within Ten Miles thereof respectively, then and in such Case Oath shall be made in like Manner by such Person, or by the Agent or Attorney or Solicitor by whom such Claim shall be entered, that he has full and legal Authority and Directions from such Proprietor to enter such Claim, and that to the best of his Knowledge and Belief such Goods, Commodities, or Chattels respectively were at the Time of the Seizure thereof really and truly the *bonâ fide* Property of the Person or Persons in whose Name or Names such Claim is so entered, which Oath shall be indorsed and certified on the Back of the Indenture of Appraisement upon which such Claim shall be entered; and on Failure thereof, the Goods, Commodities, or Chattels respectively shall be condemned, and Judgment shall be entered thereon by Default, in the same Manner as if no Claim had been entered thereto; and every Person who shall be convicted of making or taking a false Oath to any of the Facts herein-before directed or required to be sworn, shall be deemed guilty of Perjury, and shall be liable to all the Pains and Penalties to which Persons are liable for wilful and corrupt Perjury.

Claimants shall be bound with Two Sureties in a Penalty of 100*l.* to pay Costs of Claim, and in default thereof the Goods, &c. shall be condemned.

LXIII. And be it further enacted, That upon the Entry of any such Claim to any Goods, Commodities, or Chattels whatsoever, seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, which are returned for Condemnation as aforesaid, the Person or Persons who shall enter any Claim as Proprietor or Proprietors thereof respectively, and who shall reside within the Jurisdiction of the Court in which such Claim shall be entered, shall be bound, with Two other sufficient Persons as Sureties, in the Penalty of One hundred Pounds, to answer and pay the Costs occasioned by such Claim; and where any such Proprietor or Proprietors shall not reside within such Jurisdiction, the Agent, Attorney, or Solicitor by whose Directions such Claim shall be entered shall in like Manner be bound, with Two other sufficient Persons as Sureties, in the like Penalty, to answer and pay the Costs occasioned by such Claim; and in default of giving such Security within the Time limited by the Practice of the Court in which such Claim shall be entered, all such Goods, Commodities, or Chattels respectively shall be adjudged to be forfeited, and shall be condemned as unclaimed; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

LXIV. And

Goods forfeited under Excise Laws may be seized by any Officer of Excise, or his Assistant.

On Trials of Seizures Merits to be proceeded on without inquiring into Fact or Form of Seizure.

LXIV. And be it further enacted, That all Goods, Commodities, and Chattels whatsoever forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, shall and may be seized by any Officer or Officers of Excise, or Person or Persons employed in the Revenue of Excise, or Person or Persons acting in the Aid and Assistance of any such Officer or Person so employed as aforesaid; and that on all Trials of Seizures whatsoever, in any of the Courts of Exchequer or elsewhere, the Seizure, together with the Form and Manner of making the same, shall be taken to have been as set forth in the Information, without any Evidence thereof; and it shall be lawful for all Judges and other judicial Persons before whom any such Seizure shall be brought to Trial or Hearing, and having respectively Jurisdiction in that Behalf, and they are hereby respectively authorized and required to proceed to Trial on the Merits of the Cause, without inquiring into the Fact, Form, or Manner of making the Seizure.

Prosecutions before Commissioners of Excise or Justices of the Peace.

LXV. And be it further enacted, That for the Recovery of any Penalty imposed by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and incurred for or by reason of any Offence committed against this Act, or the said other Acts or any of them, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited under or by virtue of this Act, or the said other Acts or any of them, where the Offence shall have been committed, or the Person or Persons committing the same shall be found, or where the Goods, Commodities, or Chattels shall have been seized as aforesaid, within the Limits of the Chief Office of Excise in *London*, an Information thereupon may be exhibited before, and be heard, adjudged, and determined by any Three or more of the Commissioners of Excise; and where the Offence shall have been committed, or the Person or Persons committing the same shall be found, or where the Goods, Commodities, or Chattels shall have been seized as aforesaid, in any Part of the United Kingdom out of the Limits of the said Chief Office, the Information thereupon may be exhibited before any One or more of His Majesty's Justices of the Peace for the County, Shire, Division, City, Town, or Place wherein the Offence shall have been committed, or the Person or Persons committing the same shall be found, or where the Goods, Commodities, or Chattels shall have been seized as aforesaid; and such Information shall and may be heard, adjudged, and determined by any Two or more of His Majesty's Justices of the Peace for the said County, Shire, Division, City, Town, or Place; and such Commissioners of Excise, and any Two or more of such Justices of the Peace respectively, shall and they are hereby respectively authorized and required, upon any such Information having been so exhibited as aforesaid, and upon the Appearance and Pleading of the Person or Persons against whom such Information shall have been exhibited, or who shall claim any Goods, Commodities, or Chattels in such Information alleged to have been forfeited, or in default of such Appearance and Pleading, upon Proof of the Service of such Summons of such Person or Persons as hereinafter mentioned, to proceed to the Examination of the Fact or Facts in such Information alleged, and to give Judgment, as well for any such Penalty or Penalties which upon the due Examination of One

or more credible Witness or Witnesses upon Oath, or upon the voluntary Confession of the Party accused, shall be found to have been incurred, as for the Condemnation of any Goods, Commodities, or Chattels seized as aforesaid, which upon such Examination or Confession shall be found to be forfeited, or respectively as the Case may require; and such Commissioners and Justices respectively shall and they are hereby authorized and required thereupon to award and grant a Warrant or Warrants under their Hands for the due Execution of and carrying into Effect, as herein-after mentioned, such Judgment: Provided always, that where any such Information as aforesaid shall be exhibited before any Justice or Justices of any County or Shire in *England*, *Scotland*, or *Ireland* respectively, in which there are several and distinct Commissions of the Peace, no Information thereupon exhibited before any such Justice or Justices, nor any Judgment thereupon given by such Justices, nor any Warrant or Warrants thereupon granted for the due Execution thereof, shall be subject or liable to any Objection whatsoever by reason of any Offence alleged in such Information having been committed, or the Person or Persons committing the same having been found, or the Goods, Commodities, or Chattels having been seized as aforesaid, in any Division, City, Town, or Place of such County or Shire having local Jurisdiction, whether such City, Town, or Place be or be not a County in or of itself; any thing in this Act, or any other Act or Acts of Parliament, to the contrary thereof in anywise notwithstanding.

No Information exhibited before Justices of the County shall be objectionable because there are distinct Commissions of the Peace within whose Jurisdiction the Offence was committed.

LXVI. And be it further enacted, That every such Information as aforesaid shall be exhibited before the Commissioners of Excise, or Justice or Justices of the Peace respectively, within Four Calendar Months next after the Offence or Offences alleged in such Information shall have been committed, or the Goods, Commodities, or Chattels therein alleged to have been forfeited shall have been seized; and a Notice in Writing of such Information having been so exhibited shall be given to the Person or Persons against whom the same shall have been exhibited, for the Penalty or Penalties incurred for such Offence or Offences, or to the Person or Persons who shall claim the Goods, Commodities, or Chattels in such Information alleged to have been forfeited, within One Week next after such Information shall have been exhibited; and the Commissioners of Excise, or Justice or Justices of the Peace, before whom any such Information shall have been exhibited as aforesaid, are hereby respectively authorized and required to summon every Person against whom any such Information shall have been exhibited, or who shall claim any Goods, Commodities, or Chattels as aforesaid, to appear and plead to and to attend the Hearing of such Information, at a Time and Place to be stated in such Summons, which Summons shall be served upon every such Person or Persons Fourteen Days at the least before the Time appointed in such Summons: Provided always, that where such Information shall be exhibited as aforesaid for the Recovery of Double the Value of any Duty or Duties neglected to be paid or cleared off, as by this Act before directed, it shall be sufficient if such Summons as aforesaid be served within Twenty-four Hours at the least before the Time appointed in such Summons: And provided also, that in all such Cases it shall be deemed and taken to be sufficient Service of

Information to be laid within Four Months after Offence committed; and Notice of Information to be given within a Week after.

Summons to Parties to appear and plead to the Information.

any such Notice or Summons as aforesaid, if the same be left at or upon the Place used or occupied by any such Person or Persons respectively for carrying on Trade or Business, or at the Building or Place where any such Offence shall have been committed, or such Seizure made, or at the Place of Residence, or with the Wife or Child or menial Servant of any such Person or Persons, the same being directed to such Person or Persons by the right or assumed Name or Names of such Person or Persons.

Two or more Justices to meet every Three Calendar Months or oftener, to adjudge Excise Cases.

LXVII. And be it further enacted, That the Justices of the Peace, or any Two or more of them, in the several Counties, Shires, Divisions, Cities, Towns, and Places throughout the United Kingdom, shall meet once in every Three Calendar Months in their respective Jurisdictions, or oftener if there shall be Need or Occasion so to do, to receive, hear, adjudge, and determine all Matters and Things brought before them relating to the Revenue of Excise, and all Informations exhibited or to be exhibited within such Jurisdiction, for or in respect of any Penalty incurred, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited, under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise: Provided always, that if it shall happen that any Justice or Justices of the Peace before whom any such Information shall have been exhibited as aforesaid, or before whom any Proceedings shall have been had upon any such Information, shall die or be absent at any Time after such Information shall have been so exhibited, and before the Person or Persons against whom such Information shall have been exhibited shall appear or plead to such Information, or before any Judgment shall be thereupon given, or before any Judgment thereupon given shall be duly executed, so that the further Attendance of any such Justice or Justices thereupon cannot be procured, it shall be lawful for any other Justice or Justices of the Peace within the same Jurisdiction to act therein for and in lieu of the Justice or Justices of the Peace so dying or absent, in all respects relating to such Information, and the due Completion of the Proceedings thereupon, in the same Manner as if such Information had been at first exhibited before such other Justice or Justices respectively; and that all Powers and Authorities, Rules and Regulations, given and granted by any Act or Acts of Parliament relating to Justices of the Peace, or to Constables or other Officers acting under their Authority, respecting summary Proceedings, shall be enforced, and shall be applied to and executed, (excepting wherein altered or otherwise specially provided for by, or which shall be repugnant to or inconsistent with this Act,) for the Conviction of any Person or Persons prosecuted by Order of the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, for any Penalty incurred by such Person or Persons under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and for the Levy of any such Penalty, or for the Imprisonment of any such Offender or Offenders, in the same Manner as if such Powers and Authorities, Rules and Regulations, had been and were repeated and contained in the Body of this Act.

Regulations in case of the Death or Absence of any Justice during Proceedings.

Reference to former general Powers of Justices.

LXVIII. And

No Officer of Excise to act as a Justice in Excise Cases, nor any Excise Trader in any Case relating to his Trade.

LXVIII. And be it further enacted, That it shall not be lawful for any Assistant Commissioner of Excise, or for any Officer of Excise or Person employed in the Collection or Management of the Revenue of Excise, to act as a Justice of the Peace in any Part of the United Kingdom, in the Execution of any of the Powers, Authorities, Clauses, Matters, or Things contained in this Act, or in any other Act or Acts of Parliament relating to the Revenue of Excise; and that it shall not be lawful for any Trader subject to the Excise Laws to act as a Justice of the Peace as aforesaid in any Case which relates to the particular Trade or Business of such Trader, or in any Case in which he shall be in anywise, as such Trader, concerned or interested; and if any such Assistant Commissioner, or any such Officer or Person employed as aforesaid, or any such Trader as aforesaid, shall presume to act as a Justice of the Peace, contrary to the true Intent and Meaning of this Act, all Proceedings in that Behalf shall be and the same are hereby declared to be utterly null and void to all Intents and Purposes.

Penalties of Treble Value to be either Treble the Value of the best Goods of the like Kind, or 100*l.*, at the Election of the Commissioners of Excise or Prosecutor.

LXIX. And be it further enacted, That where any Act or Acts of Parliament relating to the Revenue of Excise or Customs, a Penalty of Treble the Value of Goods or Commodities is imposed for or in respect of any Offence committed by any Person or Persons against such Acts, or any of them, every Person so offending shall thereupon severally forfeit and lose for every such Offence, either Treble the Value of the Goods or Commodities, to be estimated and taken according to and at the Rate and Price for which the best Goods or Commodities of the like Sort or Kind and Denomination for which the Duty or Duties thereon have been paid were sold for in *London*, *Edinburgh*, or *Dublin* respectively, (as the Penalty may have been incurred in *England*, *Scotland*, or *Ireland* respectively,) at the Time of the Commission of such Offence, or the Sum of One hundred Pounds in lieu and instead of such Treble Value, at the Election of the Commissioners of Excise or Customs, or the Commissioner or Commissioners and Assistant Commissioners of Excise or Customs in *Scotland* and *Ireland* respectively, or the Person who shall inform or sue for the same.

Persons incurring Excise Penalties may be prosecuted jointly or severally.

LXX. And be it further enacted, That where by this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, a Penalty is imposed upon every Person committing the Offence by which such Penalty is incurred, and such Offence shall have been or shall be committed by several Persons jointly, such several Persons shall jointly and severally incur every such Penalty, and it shall be lawful to proceed against such Persons jointly or severally for the Recovery thereof, as the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively may deem expedient; any thing in this Act, or in any other Act or Acts of Parliament, to the contrary thereof notwithstanding.

Averment in Information that the Commissioners

LXXI. And be it further enacted, That where, in any Information for the Recovery of any Penalty, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited under this Act, or any other

other Act or Acts of Parliament relating to the Revenue of Excise or Customs, any Allegation or Averment shall be made that such Information was exhibited, or that the Commissioners of Excise or Customs, or the Commissioner or Commissioners and Assistant Commissioners of Excise or Customs in *Scotland* and *Ireland* respectively, had ordered such Information to be exhibited, or that the Commissioners of Excise or Customs, or the Commissioner or Commissioners and Assistant Commissioners of Excise or Customs in *Scotland* and *Ireland* respectively, or the Informant or Person suing by such Information, had made their or his Election, as in such Information shall be alleged or averred, such Allegation and Averment shall be, and the same respectively shall be deemed and taken to be sufficient Proof of such Facts so alleged or averred respectively, without any other or further Evidence thereof.

had ordered Prosecution, &c. shall be deemed sufficient Proof of such Order, &c.

LXXII. And be it further enacted, That upon the Trial of any Indictment, Information, Action, Suit, or Prosecution whatsoever, or in any other legal or judicial Proceeding, where it may be necessary to give Proof of any Order issued by the Lord High Treasurer or Commissioners of the Treasury, or by the Commissioners of Excise respectively, the Letter or Instructions which shall have been officially received by the Collector, Supervisor, Surveyor, or Officer of Excise of the Collection, District, or Place in which the Subject Matter of any such Indictment, Information, Action, Suit, or Prosecution, or other legal or judicial Proceeding, may have arisen, for the Direction and Government of such Collector, Supervisor, Surveyor, or Officer, and in which such Order is mentioned or referred to, and under which said Letter or Instructions such Collector, Supervisor, Surveyor, or Officer shall have acted, shall be admitted and taken to be sufficient Evidence and Proof of such Order, to all Intents and Purposes whatsoever.

What shall be sufficient Proof, on Trial, of any Order of the Treasury or Commissioners of Excise.

LXXIII. And be it further enacted, That it shall be lawful for the Commissioners of Excise and the Justices of the Peace respectively, and they are hereby respectively authorized and required, upon the Appearance of any Person or Persons summoned upon any Information, or in default of the Appearance of such Person or Persons, and upon Proof of the Service as before mentioned of such Summons as aforesaid, to proceed to the Examination of the Fact or Facts alleged in such Information, and of the Witness or Witnesses on either Side, upon Oath, touching the Penalty or Penalties alleged in such Information to have been incurred, or the Forfeiture of any Goods, Commodities, or Chattels therein alleged to have been seized as forfeited, and thereupon to give Judgment accordingly, notwithstanding any Defect or Defects of Form which may appear in such Information, or in any Proceedings thereupon or relating thereto.

Commissioners and Justices to proceed to Hearing and Judgment on the Merits, without regard to Defects in Form.

LXXIV. And be it further enacted, That it shall be lawful for the Commissioners of Excise and Justice or Justices of the Peace, and Commissioners of Appeal under this Act respectively, before whom any such Information as aforesaid, or any Matter or Thing under this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, shall be judicially brought, and they are hereby respectively

Witnesses summoned and not appearing, or refusing to give Evidence, to forfeit 50*l.*

ively authorized and required to summon any and every Person (other than the Person or Persons against whom such Information is exhibited), in whatever Part of the United Kingdom any such Person so summoned shall then reside or be, to appear before the said Commissioners or the Justices, or the said Commissioners of Appeal, who are to hear, adjudge, and determine such Information, Matter, or Thing, at a certain Time and Place to be specified and set forth in such Summons, to give Evidence upon Oath of the Truth of any Facts alleged in such Information, or touching or relating thereto, or to such Matter or Thing as aforesaid; and every Person, other than as aforesaid, being so summoned, and having the reasonable Expences for such Attendance tendered, who shall neglect or refuse to appear according to the Exigency of such Summons, or who, having so appeared, shall refuse to take Oath, or, if a Quaker, to affirm, or shall refuse to give Evidence, or to answer, according to the best of his or her Knowledge and Belief, any legal Question, when thereunto required, shall for every such Default or Offence forfeit and lose the Sum of Fifty Pounds.

Officers of Excise and Informers to be deemed competent Witnesses, notwithstanding any Interest in the Penalty or Forfeiture under Prosecution.

LXXV. And whereas, for better securing His Majesty's Revenue of Excise, and the Encouragement of the Officers and others who shall detect or give Information of any Offence committed against the several Acts of Parliament relating thereto, the Penalties and Forfeitures by such Acts imposed are directed, where such Penalties are recovered, or the Goods, Commodities, or Chattels seized as forfeited are condemned, to be divided between His Majesty and the Person or Persons who shall have detected or given Information of the Offences: And whereas, from the secret Manner in which such Offences are committed, it frequently happens that the Officer of Excise, or other Person detecting or informing of the Offence, is the only or a principal Witness to prove the same, but the Offenders escape Conviction by reason of Objection being made and allowed to the Competency of such Witness on the Trial or Hearing for the Recovery of such Penalty, or the Condemnation of such Goods, Commodities, or Chattels, on account of his Interest as a Person entitled to a Share of such Penalty or Seizure; and it is therefore expedient to remove all such Objections: Be it therefore enacted, That upon the Trial or Hearing of any Information or other legal Proceeding for the Recovery of any Penalty incurred, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, any Officer of Excise, or any other Person who shall or may be entitled to the whole or any Share of such Penalty or of such Seizure, shall be admitted by the Court in which, or the Commissioners or the Justices before whom such Information shall be tried or heard, to give Evidence upon such Information, and shall be deemed and taken to be a competent Witness upon such Trial or Hearing, notwithstanding any such Interest as aforesaid.

Proof of Payment of Duties, or that Goods

LXXVI. And be it further enacted, That if upon any Information, for the Recovery of any Penalty or Penalties incurred, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited

under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, or in any Action brought by the Proprietor or Claimer of such Goods, Commodities, or Chattels, against any Officer of Excise, or any Person employed in the Revenue of Excise, or any Person acting in the Aid and Assistance of any such Officer or Person so employed as aforesaid, for any Act, Matter, or Thing done in pursuance of any such Act or Acts of Parliament, any Question shall be made or shall arise whether any Duty of Excise or Customs has been paid upon or in respect of the Goods or Commodities in such Information mentioned, or whether such Goods, Commodities, or Chattels are respectively of such Sort or Kind as in such Information is in that Behalf alleged, the Proof of the Payment of such Duty, or that the said Goods, Commodities, and Chattels respectively are not of such a Sort or Kind as aforesaid, shall lie upon the Proprietor or Claimer thereof.

seized are not of the Sort or Kind alleged, shall lie upon the Proprietor or Person claiming.

LXXVII. And be it further enacted, That where any Person or Persons shall be in Prison on any Account whatsoever, and any Information shall be exhibited before the Commissioners of Excise, or any Justice or Justices of the Peace, against such Person or Persons, for the Recovery of any Penalty or Penalties incurred by such Person or Persons, or for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited, under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, claimed by such Person or Persons, and such Person or Persons, on a Copy of such Information being delivered to the Gaoler, Keeper, or Turnkey of the Prison wherein such Person or Persons shall be confined or imprisoned, with a Summons to appear and plead to and to attend the Hearing of such Information, at a Time and Place in such Summons mentioned, shall not appear and plead in Person, or by some Person duly authorized in that Behalf, to such Information, at the Time and Place so mentioned, such Proceedings shall be thereupon respectively had as are herein-before provided and directed in Cases of Default of Appearance to any such Information; any Law, Custom, or Usage to the contrary thereof notwithstanding.

Judgment to be entered by Default against a Prisoner who shall not appear and plead.

LXXVIII. And be it further enacted, That it shall be lawful for the Commissioners of Excise and Justices of the Peace respectively, when they shall see cause, except in Cases where there is or shall be any Provision that no Mitigation shall be made by the Justices of the Peace, and they are hereby respectively authorized and empowered to mitigate any Penalty incurred for any Offence committed against this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, for which any Information shall have been exhibited before such Commissioners or Justice or Justices respectively, as they the said Commissioners and Justices respectively in their Discretion shall think fit, so as such Mitigation shall not reduce such Penalty to less than One Fourth Part thereof; and that every such Mitigation, and Payment thereupon accordingly made, shall be a sufficient Discharge of every such Penalty to the Person or Persons convicted of such Offence: Provided always, that it shall be lawful for the Commissioners of Excise, and the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively,

Power of Commissioners and Justices of the Peace to mitigate Penalty to One Fourth Part thereof.

Commissioners may further mitigate or entirely remit Penalty.

respectively, when they shall see cause, and they are hereby authorized and empowered to further mitigate or entirely remit any such Penalty; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

No Certiorari at the Suit of a Defendant to supersede or affect any Proceedings by Commissioners of Excise or Justices of the Peace.

LXXIX. And be it further enacted, That no Writ of Certiorari or other Writ or Process shall be issued at the Suit of any Defendant, out of any of His Majesty's Courts of Record in *England*, *Scotland*, or *Ireland*, nor shall any Bill of Suspension, Advocation, or Reduction be passed, nor shall any Letter or Letters of Suspension, Advocation, or Reduction, or any other Proceeding, be issued out of the Court of Session or Court of Justiciary in *Scotland*, to supersede, sist, stay, remove, or in anywise affect any Information or judicial Proceeding before the Commissioners of Excise or Commissioners of Appeal in this Act after mentioned, or before any Justice or Justices of the Peace in the United Kingdom, in pursuance of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, or any Judgment thereupon; and that every such Information shall be tried and determined, and every such judicial Proceeding shall be had and completed, and every such Judgment executed, any such Writ of Certiorari or other Writ or Process, or Bill or Letter or Letters of Suspension, Advocation, or Reduction, or other Proceeding notwithstanding: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to any Writ of Certiorari sued or issued in such Cases in behalf of His Majesty, out of His Majesty's Courts of Exchequer in *England*, *Scotland*, or *Ireland* respectively.

Proviso as to Certiorari at the Suit of the Crown out of the Exchequer.

In Proceedings before Commissioners of Excise it shall be sufficient to mention that the Information was exhibited before the Commissioners of Excise, without specifying their Names; and any Three Commissioners of Excise may sign Warrants.

LXXX. And be it further enacted, That it shall be sufficient, in the Record or written Account of any Proceedings before the Commissioners of Excise, to state that the Information was exhibited to and before the Commissioners of Excise, without stating their Names; and that every Adjudication and Determination upon any such Information, by any Three or more of such Commissioners, shall and the same is hereby declared to be good and valid in Law, and may be executed and put in force by virtue of a Warrant or Warrants under the Hands of any Three Commissioners of Excise, whether the Commissioners setting their Hands to such Warrant or Warrants shall or shall not happen to be the particular Commissioners by whom such Adjudication or Determination was made, or whether such Three Commissioners so setting their Hands to such Warrant or Warrants were Commissioners at the particular Time or Times when such Adjudication or Determination as aforesaid was made; provided that the Persons so setting their Hands to such Warrant or Warrants shall at the Time and Times of such their setting their Hands thereto actually be such Commissioners; any Law, Custom, or Usage to the contrary in anywise notwithstanding.

Appointment of Commissioners of Appeal.

LXXXI. And be it further enacted, That it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, from Time to Time, under his Hand and Seal, or under their Hands and Seals, to appoint such and so many Persons to be Commissioners of Appeal in *England* as he or they shall deem advisable,

advisable, for and on behalf of His Majesty, His Heirs and Successors, for the Purpose of hearing Appeals, as herein-after mentioned, from any Judgment given by the Commissioners of Excise upon any Information exhibited before them, with such Salaries respectively, payable to such Commissioners of Appeal out of the Revenue of Excise, as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, may in that Behalf order and direct; and any Three or more of such Persons so appointed shall constitute a Court of Appeal for all such Purposes as herein-after mentioned.

Appeal from the Judgment of the Commissioners of Excise to Commissioners of Appeal.

LXXXII. And be it further enacted, That in case any Officer of Excise who shall exhibit any Information, or any Person or Persons against whom any Information shall have been exhibited, or who shall appear and claim any Goods, Commodities, or Chattels alleged to be forfeited in any Information exhibited before the Commissioners of Excise, shall feel aggrieved by the Judgment given thereon by such Commissioners, it shall be lawful for such Officer, or such Person or Persons, upon giving such Notice as herein-after mentioned, to appeal therefrom to such Commissioners of Appeal as aforesaid; and it shall be lawful for such Commissioners of Appeal, or the major Part of them, upon being served with such Notice, and they are hereby respectively authorized and required, at such Place and at such Time as they shall in that Behalf appoint, to hear, adjudge, and finally determine such Appeal; and in case any Officer who shall exhibit any Information, or any Person or Persons against whom any Information shall have been exhibited, or who shall appear and claim any Goods, Commodities, or Chattels alleged to be forfeited in any Information exhibited before any Justice or Justices of the Peace as aforesaid, shall feel aggrieved by the Judgment given thereon by such Justices, it shall be lawful for such Officer, or such Person or Persons, upon giving such Notice as herein-after mentioned, to appeal therefrom to the Justices assembled at the next General Quarter Sessions of the Peace (or if there be not One Week between the Time of giving such Notice and the next General Quarter Sessions, then to the General Quarter Sessions of the Peace next after the Expiration of One Week,) to be holden in and for the County, Shire, Division, City, Town, or Place in which such Judgment so appealed against shall have been given; and it shall be lawful for the Justices of the Peace at such General Quarter Sessions, upon being served with such Notice, and they are hereby respectively authorized and required, at such General Quarter Sessions, to hear, adjudge, and finally determine such Appeal; and if upon any such Appeal, either to the Commissioners of Appeal, or Justices of the Peace at Quarter Sessions, any Defect in Form shall be found in the Information, or in any Part of the Proceedings thereon or relating thereto, or in the Record thereof, every such Defect of Form shall thereupon be rectified and amended by Order of such Commissioners of Appeal, or of such Justices, or the major Part of them assembled at such General Quarter Sessions, before whom respectively such Appeal shall be brought; any thing in this Act, or any other Act or Acts of Parliament, to the contrary notwithstanding.

Appeal from Justices of Quarter Sessions.

Defects of Form cured upon Appeal.

No Appeal allowed unless a Notice of Appeal given.

LXXXIII. Provided always, and be it enacted, That no such Appeal as aforesaid shall be allowed, unless the Party or Parties Appellant shall, at and immediately upon the giving of the Judgment appealed against, give Notice in Writing of such Appeal to the Commissioners of Excise or Justices of the Peace respectively from whose Judgment such Appeal shall be made, and also to the adverse Party or Parties on such Appeal, and shall lodge such Notice at the Office or with the Registrar of the Commissioners of Appeal, or with the Clerk of the Peace for the Justices of the Peace at such General Quarter Sessions as aforesaid, respectively, by and before whom such Appeal is to be finally adjudged and determined; and no such Appeal as aforesaid shall be heard, unless the Party or Parties Appellant on such Appeal shall, within One Week at least before such Appeal is to be finally adjudged and determined, give Notice in Writing to the adverse Party or Parties on such Appeal of the Time and Place where such Appeal is to be heard: Provided always, that where the Judgment appealed against shall be a Conviction in any Penalty or Penalties of the Party or Parties Appellant, such Party or Parties shall also, within Three Days next after the giving of the Judgment appealed against, place and deposit in the Hands of the Commissioners of Excise, or of the Collector of Excise in whose Collection, or of the Supervisor of Excise in whose District the Information shall have been exhibited, the Amount of the Penalty or Penalties in which such Party or Parties shall have been convicted, or of the Sum or Sums of Money to which such Penalty or Penalties shall have been mitigated; or where the Judgment appealed against shall be either for or against the Condemnation of any Goods, Commodities, or Chattels seized as forfeited, such Goods, Commodities, and Chattels shall be left and deposited with the Commissioners of Excise, or the Collector of Excise in whose Collection, or the Supervisor of Excise in whose District the Information shall have been exhibited, until the final Adjudication and Determination of such Appeal.

No Appeal to be heard unless Notice of Trial given.

Deposit shall be made in certain Cases.

Commissioners of Appeal, or Quarter Sessions, on Appeal to examine only the Evidence before given, and in case of any new Judgment to have the like Power of Mitigation as the original Justices.

LXXXIV. And be it further enacted, That upon every such Appeal it shall be lawful for the Commissioners of Appeal, or the Justices of the Peace at the General Quarter Sessions respectively, before whom respectively any such Appeal shall be brought, and they are hereby respectively authorized and required to proceed to re-hear upon Oath and to re-examine the same Witness and Witnesses, and to re-consider the same Evidence, and the Merits of the Case whereon the original Judgment appealed against shall have been given, and they shall not examine any Evidence, or any Witness or Witnesses, other than or different from the Evidence and the Witness or Witnesses which and who shall have been before examined before the Commissioners of Excise or Justices of the Peace respectively, at the Trial and Hearing of the Information upon which the original Judgment shall have been given; and such Commissioners of Appeal, and Justices of the Peace at General Quarter Sessions, are hereby respectively authorized and empowered, on any such Appeal, to reverse or confirm in the whole or in part the Judgment appealed against, or to give such new or different Judgment as they in their Discretion shall in that Behalf think fit; and such Commissioners of Appeal, and Justices of the Peace at General Quarter Sessions respectively, shall in any such new

or

or different Judgment have the same Power of Mitigation as is hereinbefore by this Act given to Justices of the Peace and Commissioners of Excise in Judgments respectively given by them: Provided always, that it shall be lawful for such Commissioners of Appeal, and Justices of the Peace at such General Quarter Sessions respectively, as aforesaid, at their Discretion, to state the Facts of any Case on which such Appeal shall be made specially for the Opinion and Direction of the Court of Exchequer in *England*, *Scotland*, or *Ireland*, as the same shall have arisen therein respectively.

Proceedings upon Determination of Appeal.

LXXXV. And be it further enacted, That where the Judgment of the Commissioners of Excise or Justices of the Peace appealed against shall be affirmed by the Court of Appeal, such Judgment shall be enforced and executed by the Commissioners of Excise or Justices of the Peace respectively, in like Manner as if there had been no such Appeal; and that where the Judgment appealed against shall be reversed, and another or different Judgment given by the Court of Appeal than the Judgment given by the Commissioners of Excise or Justices of the Peace appealed against, such new Judgment shall be enforced and executed, as herein-after mentioned, by the Commissioners of Appeal, or Justices of the Peace at the General Quarter Sessions, by whom respectively such new Judgment shall have been given.

Commissioners of Excise and Justices shall grant Warrants for the Sale of Goods, or levying of Penalties, on Judgments to be enforced by them.

LXXXVI. And be it further enacted, That where any Judgment is by this Act required to be enforced and executed by the Commissioners of Excise or Justices of the Peace (the same not having been appealed against, or if appealed against, having been affirmed by the Court of Appeal,) shall be for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited, it shall be lawful for such Commissioners of Excise and Justices of the Peace respectively, and they are hereby respectively authorized and required to apply the Money which shall have been so deposited as aforesaid in satisfaction of such Judgment, and if the same shall not be sufficient to satisfy such Judgment, to award and grant a Warrant or Warrants under their Hands, to any Officer or Officers of Excise, for the Sale of such Goods, Commodities, or Chattels which they respectively shall have condemned; and where the Judgment to be so enforced and executed shall be for any Penalty or Penalties, or for any Sum or Sums of Money to which such Penalty or Penalties shall have been mitigated, it shall be lawful for such Commissioners of Excise or Justices of the Peace respectively, and they are hereby respectively authorized and required to award and grant a Warrant or Warrants under their Hands, to any Officer or Officers of Excise, authorizing such Officer or Officers to levy the Penalty or Penalties, or Sum or Sums of Money, so adjudged, or so much thereof as shall not have been so satisfied as aforesaid, upon the Goods and Chattels of such Person or Persons so convicted, and either to detain and keep such Goods and Chattels in the House or Place where the same shall have been found, or to remove the same to the next Office of Excise.

Commissioners of Appeal and Justices at Quarter

LXXXVII. And be it further enacted, That where any Judgment is by this Act required to be enforced and executed by the Commissioners

Sessions shall grant Warrants for the Sale of Goods or Levy of Penalties, on Judgments to be enforced by them.

sioners of Appeal, or by the Justices of the Peace at the General Quarter Sessions, on Appeal, shall be for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited, it shall be lawful for such Commissioners of Appeal or Justices of the Peace respectively, and they are hereby respectively authorized and required to grant a Warrant or Warrants, under their Hands, or under the Hands of any Two of such Commissioners or Justices respectively, to any Officer or Officers of Excise, for the Sale of the Goods, Commodities, or Chattels which they respectively shall have condemned; and where the Judgment to be so enforced and executed shall be for any Penalty or Penalties, or for any Sum or Sums of Money to which such Penalty or Penalties shall have been mitigated, it shall be lawful for such Commissioners of Appeal, or Justices of the Peace at the General Quarter Sessions respectively, and they are hereby respectively authorized and required to apply the Money which shall have been so deposited as aforesaid in satisfaction of such Judgment; and if the same shall not be sufficient to satisfy such Judgment, to award and grant a Warrant or Warrants under their Hands, or under the Hands of any Two of such Commissioners or Justices respectively, to any Officer or Officers of Excise, authorizing such Officer or Officers to levy the Penalty or Penalties, or Sum or Sums of Money, so adjudged, or so much thereof as shall not have been so satisfied as aforesaid, upon the Goods and Chattels of such Person or Persons so convicted, and either to detain and keep such Goods and Chattels in the House or Place where the same shall have been found, or to remove the same to the next Office of Excise.

In Levy Warrants any Time not less than 4 nor exceeding 8 Days may be appointed for the Sale of Distress.

LXXXVIII. And be it further enacted, That it shall be lawful in any such Levy Warrant to order and direct therein that the Goods and Chattels upon which such Levy shall be made shall be sold and disposed of so soon as conveniently may be after a certain Time to be limited in such Warrant for the Sale thereof (so as such Time be not less than Four Days nor more than Eight Days), unless the Penalty and Penalties, or Sum and Sums of Money for which such Levy shall be made, shall, within the Time limited for Payment thereof as aforesaid, be paid and satisfied.

Penalty and Expences to be deducted from the Sale, and the Overplus returned.

LXXXIX. And be it further enacted, That it shall be lawful for the Officer of Excise making such Levy, and he is hereby empowered and required to deduct the Penalty and Penalties, or Sum and Sums of Money for which such Levy shall be made, and all reasonable Charges and Expences attending such Levy, out of the Money arising by such Sale as aforesaid, and to return the Overplus (if any) to the Proprietor or Proprietors of the Goods and Chattels upon which such Levy shall have been made, or to the Person or Persons legally entitled thereto; and such Officer shall, if required, show such Warrant to the Person or Persons upon whose Goods and Chattels such Levy shall be made, and shall suffer such Person or Persons to take a Copy thereof; and every such Warrant shall be of the same Force and Effect in all respects as a Writ of Fieri facias issued out of His Majesty's Court of Exchequer in *England* for the Recovery of any Debt due to His Majesty.

A Copy of the Warrant may be taken.

Force of the Warrant.

XC. And

XC. And be it further enacted, That for Want of sufficient Goods and Chattels whereon such Penalty and Penalties, or Sum and Sums of Money, with the Charges and Expences aforesaid, may be levied, and on a Return in Writing made upon any Levy Warrant by any Officer to whom such Warrant may have been directed, to the Persons by whom such Warrant shall have been granted, or to the Commissioners of Excise, or any One or more of the Justices of the Peace within whose Jurisdiction respectively any such Warrant shall have been issued, that such Officer cannot find, within the Jurisdiction in which such Warrant shall have been issued, any Goods and Chattels of the Person or Persons against whom such Warrant shall have been granted, whereon the same can be levied, or on a Return as aforesaid, that Part of such Penalty and Penalties, or Sum and Sums of Money, Charges, and Expences, has been levied or paid, and that such Officer cannot find any further Goods and Chattels of the Person or Persons against whom such Warrant shall have been granted (beyond the Goods and Chattels already seized and sold as aforesaid), within such Jurisdiction as aforesaid, whereon the Residue of such Penalty and Penalties, or Sum and Sums of Money, Charges, and Expences, can be levied, it shall be lawful for the Persons by whom such Warrant shall have been granted, or for any Two or more of the Commissioners of Excise, or any One or more of the Justices of the Peace to whom respectively such Return shall have been made as aforesaid, and they are hereby respectively authorized and required thereupon to grant a Warrant or Warrants in manner aforesaid, to any Officer or Officers of Excise, to arrest and convey such Person or Persons to the Common Gaol or House of Correction within his or their Jurisdiction respectively, and there to deliver the Person or Persons so arrested, with a Duplicate of such Warrant or Warrants, to the Gaoler or Keeper of such Gaol or House of Correction, there to remain and be kept by such Gaoler or Keeper until Satisfaction be made of such Judgment as aforesaid, or until such Person or Persons shall be ordered by the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, to be liberated or discharged; any Law, Bill of Health, Custom, or Usage in *England*, *Scotland*, or *Ireland*, to the contrary thereof in anywise notwithstanding.

Where sufficient Distress cannot be found, a Warrant may issue for the Arrest of the Person.

XCI. Provided always, and be it enacted, That where any Goods or Chattels of and belonging to any Person or Persons against whom any such Warrant for Arrest shall have been granted, shall be found at any Time or Times after the granting or Execution of such Warrant, it shall be lawful for the Person or Persons by whom such Warrant shall have been granted, or for any Two or more of the Commissioners of Excise, or for any One or more of the Justices of the Peace in whose Jurisdiction respectively any such Goods or Chattels shall be found, and he and they is and are hereby respectively authorized and required, notwithstanding the granting of such Warrant of Arrest, to award and grant a fresh Warrant or Warrants under his or their Hand or Hands, to any Officer or Officers of Excise, to levy upon the Goods and Chattels so found any Penalty or Penalties, or any Sum or Sums of Money, Charges, and Expences, for

A fresh Levy Warrant may be issued when Goods are found after the Issue or Execution of Arrest Warrant.

which the former Levy Warrant may have been granted, or to levy so much thereof as may not have been before paid; and upon Payment and Satisfaction thereof, the Warrant for Arrest shall be discharged, and the Person or Persons arrested shall be forthwith liberated out of Custody.

Warrants to be executed in any Part of the United Kingdom, upon Indorsement by Justice of the Peace for the Place in which the same shall be executed.

XCII. And be it further enacted, That where any such Warrant as aforesaid shall be granted, and cannot be executed by reason that sufficient Distress, or that the Person or Persons against whom the same shall have been granted, cannot be found within the Limits of the Jurisdiction of the Commissioners or Justices in which such Warrant shall have been issued, it shall be lawful for any One or more of the Justices of the Peace for any other County, Shire, Division, City, Town, or Place, within the United Kingdom, and such Justice or Justices is and are hereby respectively authorized and required to indorse his or their Name or Names respectively upon such Warrant; and such Warrant and Indorsement thereon shall be a sufficient Authority to the Officer or Officers of Excise to whom such Warrant shall be directed, or having the Execution thereof, to execute the same in such other County, Shire, Division, City, Town, or Place, and to levy as aforesaid the Penalty and Penalties, or Sum and Sums of Money, for which such Warrant shall have been granted, or so much thereof as may not have been before paid upon the Goods and Chattels of and belonging to the Person or Persons against whom such Warrant shall have been granted, which shall be found within the Jurisdiction of the Justice or Justices indorsing such Warrant, or to arrest and convey such Person or Persons to the Common Gaol or House of Correction of the County, Shire, Division, City, Town, or Place where such Warrant shall have been executed, there to remain until delivered, as by this Act is before directed: Provided always, that no Action of Trespass or False Imprisonment, nor any Information or Indictment, or other Prosecution, shall be brought, commenced, or prosecuted against any Justice or Justices of the Peace respectively for or by reason of his or their having granted subsidiary Warrants, or indorsed any Warrant in pursuance and under the Directions of this Act, in execution of any Judgment, but it shall be lawful for any Person or Persons to bring or prosecute his, her, or their Action or Suit against the Commissioners or Justices respectively by whom the original Warrant in execution of such Judgment shall have been granted, in the same Manner as such Person or Persons might have done if this Act had not been made.

No Action shall be brought against any Justice for granting or indorsing Warrant.

Proceedings necessary for the Condemnation of Seizures, where the Owners of the Goods do not appear to claim.

XCIII. And be it further enacted, That in all Cases where any Seizure shall be made of any Goods, Commodities, or Chattels, under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and no Person shall appear to claim the Goods, Commodities, or Chattels so seized, then and in every such Case, if such Seizure shall have been made within the Limits of the Chief Office of Excise, it shall be lawful for any Officer of Excise who shall have made such Seizure, after the Expiration of Fourteen Days next after the Day on which such Seizure shall have been made, to cause Notice in Writing, signed by the Solicitor of Excise for the summary Jurisdiction, to be affixed on some conspicuous Part of the Outside

Outside of the Chief Office of Excise, signifying the Day when the Commissioners of Excise, or any Three or more of them, will proceed to hear and adjudge the Matter of such Seizure; and if any such Seizure shall have been made as aforesaid in any Part of the United Kingdom out of the Limits of the Chief Office of Excise, it shall be lawful for any Officer of Excise who shall have made such Seizure to cause a Notice, issued by any Justice or Justices of the Peace within whose Jurisdiction any such Seizure shall have been made, and before whom any Information shall have been exhibited for the Condemnation thereof, to be affixed on some conspicuous Part of the Outside of the Office of Excise next to the Place where such Seizure shall have been made, during the Market Day next after the Expiration of Six Days from the Day on which such Seizure was made, or during any other subsequent Market Day, in which Notice there shall be specified the Day (the same being any Day after the Termination of Eight Days from the Date of such Notice) and the Place when and where the Justices of the Peace will proceed to the hearing and adjudging of the Matter of any such Seizure; and it shall be lawful for the said Commissioners of Excise and Justices of the Peace respectively, within their respective Jurisdictions, and they are hereby respectively authorized and required to proceed, on the Day and at the Place mentioned in such Notice, to examine into the Cause of any such Seizure, and to give Judgment accordingly; and such Judgment shall be as good, valid, and effectual in Law as if the respective Proprietor or Proprietors of the Goods, Commodities, or Chattels seized respectively, had been respectively summoned in manner herein-before in this Act directed.

Proceedings upon the Seizure of Horses or Cattle, or Goods of a perishable Nature.

XCIV. Provided always, and be it enacted, That where any Horses or other Cattle, or any Goods of a perishable Nature, shall be seized by any Officer or Officers of Excise as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, it shall be lawful for the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, and they are hereby respectively authorized to order any such Seizure as aforesaid to be liberated and delivered up to the Claimant or Claimants thereof, upon such Claimant or Claimants entering into a Bond to His Majesty, in the Penalty of Double the Value of the Horses or other Cattle or Goods respectively so liberated and delivered up as aforesaid, with a Condition thereunder written, that such Bond shall be void upon Payment of the appraised Value of such Horses or other Cattle, or of such Goods respectively, as aforesaid, on the Condemnation thereof as forfeited; and if no Claimant of any such Horses or other Cattle, or of such Goods respectively, shall appear, or, if appearing, such Claimant shall refuse or neglect to enter into such Bond as aforesaid, it shall be lawful for the Commissioners of Excise, and Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, and they are hereby respectively authorized, at any Time after the Expiration of Fourteen Days from the making of any such Seizure, to order and direct that all such Horses or other Cattle, or all such Goods respectively, as aforesaid, shall be sold at public Auction, notwithstanding

notwithstanding the Condemnation thereof shall not at that Time have taken place: Provided always, that if any such Horses or other Cattle, or if any such Goods as aforesaid, shall be afterwards ordered to be restored without any Proceeding being instituted for the Condemnation thereof, or if instituted before the same shall have been condemned, or if upon the Hearing or Trial for the Condemnation of such Horses or other Cattle, or of such Goods as aforesaid, the Decision or Verdict thereupon shall be in favour of the Claimant or Claimants thereof, the appraised Value of such Horses or other Cattle, or of such Goods as aforesaid, or the Proceeds of the Sale thereof respectively, at the Election of such Claimant or Claimants, shall on Demand thereof be paid to such Claimant or Claimants, by the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, together with such further reasonable Sum, by way of Compensation for the Loss sustained by reason of the Seizure, Detention, and Sale of such Horses or other Cattle, or of such Goods as aforesaid, as the Commissioners of Excise, or Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, shall in their Discretion think fit; and if the Proprietor or Proprietors, or Claimant or Claimants, of any such Horses or other Cattle, or of any such Goods as aforesaid, shall accept such appraised Value, or Proceeds of Sale, together with such further Sum as aforesaid, no such Proprietor or Claimant shall have or be entitled to maintain any Action or Suit for any Recompence or Damage on account of the Seizure, Detention, or Sale of any such Horses or other Cattle, or of any such Goods as aforesaid; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

Sheriff to grant Warrant on a Writ of Capias indorsed by one of the Solicitors of Excise.

XCV. And be it further enacted, That where any Writ of Capias, or other Writ or Process authorizing or directing the Arrest of any Person or Persons for or on account of any Penalty or Penalties by such Person or Persons incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise or Customs, or for or on account of any Duty of Excise, or any other Matter or Thing relating to the Revenue of Excise, shall issue out of the Court of Exchequer in *England*, *Scotland*, or *Ireland*, directed to any Sheriff, Sheriff Depute, Mayor, Bailiff, or other Person having the Execution of any such Writ of Capias, or other Writ or Process as aforesaid, in any County, Shire, Division, City, Town, or Place in any Part of the United Kingdom, every such Sheriff, Sheriff Depute, Mayor, Bailiff, and other Person, and their and every of their Under Sheriffs, Deputies, and other Persons acting for them in any of the said Offices respectively, shall and they are hereby respectively enjoined and required, upon the Request or Application of any of the Solicitors of Excise in *England*, *Scotland*, or *Ireland*, (such Request to be in Writing, and indorsed upon the Back of such Writ of Capias or other Writ or Process as aforesaid, and signed by such Solicitor with his Name, and Addition of Solicitor of Excise,) to grant a special Warrant or Warrants to such Person or Persons as shall be specified in such Indorsement by such Solicitor, for the Apprehension of the Person or Persons named in such Writ of Capias, or

other Writ, or Process as aforesaid; and in default thereof every such Sheriff, Sheriff Depute, Mayor, Bailiff, or other Person, having Execution in any such Writ of Capias, or other Writ or Process as aforesaid, and every Under Sheriff, Deputy, or other Person acting for them in the said Offices respectively, by or through whom the said Default shall have been made, shall be subject and liable to such Process of Contempt, Fine, Amerciament, Penalty, and Forfeiture, as they or any of them are now by any Law, Custom, or Usage liable to in case of refusing or neglecting to execute the like Writ of Capias, or other Writ or Process, in the common and usual Method of proceeding thereon.

Sheriffs indemnified from Escapes in Cases where the Warrant is granted at Request of the Solicitor of Excise.

XCVI. And be it further enacted, That all and every such Sheriff, Sheriff Depute, Mayor, Bailiff, Under Sheriff, Deputy, and other Person so granting such special Warrant as aforesaid, shall be and they are hereby respectively saved harmless and indemnified against His Majesty, His Heirs and Successors, and against all and every other Person or Persons whomsoever, for or on account of any Escape of any Person or Persons who shall or may be taken by virtue of any such Warrant as aforesaid, which shall happen between the Time of taking such Person or Persons, and the Time of such Person or Persons being committed to proper Gaol or Prison, or offered and tendered to the Gaol Keeper or other Person having Charge of such Gaol or Prison (who is hereby enjoined and required to receive every such Person or Persons so apprehended as aforesaid, and to give a Receipt for the Body or Bodies of such Person or Persons), and of and from all Actions, Prosecutions, Processes of Contempt, and other Proceedings for or on account of any such Escape; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

The Attorney General may enter a Noli prosequi in any Prosecution under the Excise Laws.

XCVII. And be it further enacted, That whenever any Prosecution shall be commenced or depending for the Recovery of any Penalty incurred, or for the Condemnation of any Seizure made under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, it shall be lawful for His Majesty's Attorney General, or if there be no Attorney General, or His Majesty's Solicitor General in *England* and *Ireland* respectively, or for the Lord Advocate, or if no Lord Advocate, for the Solicitor General in *Scotland*, if it shall appear to his Satisfaction that such Penalty or Forfeiture was incurred without any Intention of Fraud, or of offending against any Law of Excise, to stop all further Proceedings by entering a Noli prosequi, or otherwise, to or on such Prosecution, as well with respect to the Share of such Penalty or Forfeiture to which any Officer or other Person shall or may claim to be entitled, as to the Share thereof belonging to His Majesty; any Act or Acts of Parliament to the contrary thereof in anywise notwithstanding.

Commissioners may forbear to prosecute

XCVIII. And be it further enacted, That in all Cases where any Penalty or Forfeiture shall be incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of

for Penalties, or order Seizures to be restored, or compound Prosecutions, at any Time before Judgment.

Excise, and it shall appear to the Satisfaction of the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, that the same was incurred without any Intention of Fraud, or of offending against this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, it shall be lawful for such Commissioners of Excise, or Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, to forbear to order any Prosecution for the Recovery of such Penalty, or, upon such Terms and Conditions as they respectively shall order in that Behalf, to forbear to order any Prosecution for the Condemnation of such Seizure, and to restore such Seizure to the Proprietor or Proprietors or Claimant or Claimants thereof; and that in all Cases where any Prosecution shall have been commenced, or shall be depending, for the Recovery of any Duty or any Penalty incurred, or for the Condemnation of any Seizure made under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, it shall be lawful for the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, at any Time before Judgment shall be thereupon respectively entered up or given, to compound any such Prosecution respectively, by the Acceptance of such Sum of Money as they respectively shall deem fit and reasonable in that Behalf, for any such Duty, or in mitigation of any such Penalty, or for and in lieu of the Value of any such Seizure, in or by way of Compromise of such Prosecution; and upon Payment and Satisfaction thereof to stay all further Proceedings, and to restore the Seizure to the Proprietor or Proprietors, or Claimant or Claimants thereof, making or entering into such Compromise: Provided always, that if any such Proprietor or Claimant of any such Seizure as aforesaid shall accept such Terms and Conditions as aforesaid, or shall receive back any such Seizure upon such Terms and Conditions, no such Proprietor or Claimant shall have or be entitled to maintain any Action or Suit for any Recompence or Damages on account of the Seizure or Detention thereof; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

If Terms accepted, or Seizures received, no Proceedings to be brought for Detention.

Treasury may order Seizures to be restored, or Penalties mitigated or remitted, before or after Judgment, on such Terms as they shall direct.

XCIX. And be it further enacted, That in all Cases where any Penalty or Forfeiture shall be incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, if he or they shall see Cause, by any Order for that Purpose to be made under his or their Hand or Hands, to direct the Seizure, or any Part thereof, to be restored to the Proprietor or Proprietors or Claimant or Claimants thereof, whether such Seizure shall or shall not be condemned at the Time of such Order, and to mitigate or remit any Penalty, or any Part thereof, either before or after Judgment for any such Penalty, in such Manner and upon such Terms and Conditions as under the Circumstances of the Case shall appear to the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, to be reasonable, and as he or they shall think fit to direct by such Order

as aforesaid; and no Person shall be entitled to the Benefit of any such Order, unless the Terms and Conditions therein contained shall be complied with; nor shall any Person accepting such Terms and Conditions be entitled to maintain any Action or Suit for any Recompence or Damages on account of any such Seizure, or the Detention thereof.

Forfeitures, after Condemnation (where no special Directions are given), shall be sold publicly to the best Bidder.

C. And be it further enacted, That all Goods, Commodities, and Chattels whatsoever, seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, shall after the same shall have been condemned (such Cases only excepted for which other Directions shall in any Act or Acts of Parliament relating to the Revenue of Excise be specially given) be publicly sold to the best Bidder, at such Time and Place, and in such Manner, as the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, shall order and direct, under and subject to all such Rules, Regulations, and Provisions as by this Act, or any other Act or Acts of Parliament, are in that Behalf made and directed.

No Goods to be sold for Home Consumption at less Price than the Amount of the Duties.

If such Price not offered, Goods to be destroyed, or sold for Exportation, or otherwise disposed of.

CI. And be it further enacted, That no Goods or Commodities, of a Sort or Kind subject to any Duty of Excise or Customs, and for or in respect of which every such Duty shall not have been paid, which shall be ordered or directed to be sold by the Commissioners of Excise, or by the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, under this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, or the Sale of which shall be directed under any other Act or Acts of Parliament, shall be sold for Home Consumption at a less Price than shall be equal to the Amount of the Duty and Duties aforesaid which shall not have been paid; and that all such Goods and Commodities for which, on any Sale so ordered or directed, a Price shall not be offered equal at the least to the Amount of such Duty and Duties, and all condemned Goods and Commodities, the Importation whereof is or shall be wholly prohibited, shall be forthwith destroyed, or shall be sold for Exportation, or applied and disposed of to such public Use as shall be ordered by the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury.

Expences attending Forfeitures to be paid out of the gross Proceeds of the Sale thereof; or, if not sold, out of the Revenue.

CII. And be it further enacted, That all Costs and Expences attending the Seizure, Detention, Custody, Removal, Prosecution, Condemnation, and Sale of any Goods, Commodities, or Chattels whatsoever, forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, shall (such Cases only excepted for which other Directions shall in any Act or Acts of Parliament relating to the Revenue of Excise be specially given) be paid out of the gross Proceeds arising from the Sale thereof respectively, whenever the same shall be sold; and in case the same shall not be sold, but shall be destroyed or otherwise disposed of, all such Costs and Expences shall be paid out of the Revenue of Excise.

CIII. And

Penalties and Forfeitures to be distributed equally between His Majesty and the Informer.

CIII. And be it further enacted, That all Penalties and Forfeitures incurred and recovered under or by virtue of this Act or any other Act or Acts of Parliament relating to the Revenue of Excise (such Cases only excepted for which other Directions shall in any Act or Acts of Parliament relating to the Revenue of Excise be specially given) shall, after Deduction therefrom of all Costs and Expences relating thereto incurred, be distributed, One Moiety thereof to the Use of His Majesty, His Heirs and Successors, and the other Moiety to the Officer or Officers of Excise, or the Person or Persons who shall discover, inform, or sue for the same.

On *Proof* being made of the Officer acting collusively in making Seizures, the Commissioners of Excise may direct his Share to be forfeited.

CIV. Provided always, and be it enacted, That upon Proof being made to the Satisfaction of the Commissioners of Excise, or of the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, that any Officer or other Person to whom any Part or Share of any Penalty or Forfeiture, or any Reward, shall be given or payable by any Act or Acts of Parliament relating to the Revenue of Excise or Customs, has acted collusively or negligently, either in making any Seizure, or in the wilful Omission or Failure to make any Seizure, or to discover any Fraud, or to arrest or make known any Offender against any Act or Acts of Parliament relating to the Revenue of Excise or Customs, in the particular Case in or for which such Part or Share of any Penalty or Forfeiture, or such Reward, is given or payable; it shall be lawful for the said Commissioners of Excise, or Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, in such Case to direct that the Whole or any Part of such Part or Share of any Penalty or Forfeiture, or of such Reward, which might and otherwise would have been given or payable to such Officer or other Person, shall be forfeited, and shall go and be applied in such Manner as His Majesty's Share of such Penalty or Forfeiture is by Law at such Time directed to be applied.

In Exchequer Prosecutions Expences may be paid, by Direction of the Treasury, out of the Revenue of Excise, and Officers allowed their Moiety.

CV. And be it further enacted, That in any Prosecution for any Penalty incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and carried on in His Majesty's Court of Exchequer in *England*, *Scotland*, or *Ireland*, it shall be lawful for the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, under the Direction of the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, to order the Whole or any Part of the Costs and Expences of such Prosecution, whether the Money which shall be recovered or received from the Defendant or Defendants, either by way of Penalty or Compromise, shall be sufficient to satisfy and discharge such Costs and Expences or not, to be paid out of the Revenue of Excise, and to allow out of such Revenue to the Officer or Officers concerned in such Prosecution, or Person or Persons through whose Information or by whose Means or Assistance the Offence or Offences shall have been detected, any Sum or Sums of Money, not exceeding a Moiety of the Sum or Sums of Money which shall be so recovered or received as aforesaid; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

CVI. And

In Prosecutions for Seizures the Expences may be paid out of the Revenue of Excise.

CVI. And be it further enacted, That in any Prosecution carried on in His Majesty's Court of Exchequer in *England*, *Scotland*, or *Ireland*, for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, it shall be lawful for the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, under the Direction of the Commissioners of the Treasury, or any Three of them, to order the Whole or any Part of the Costs and Expences attending the Seizure, Detention, Custody, Removal, or Prosecution of any such Goods, Commodities, or Chattels, whether the same be condemned or not, and also of the Costs and Expences attending the Condemnation thereof, if the same be condemned, and of the Sale thereof if sold, whether the Produce arising from the Sale thereof shall be sufficient to answer the said Costs and Expences or not, to be paid out of the Revenue of Excise; and to distribute to and amongst the Officers and Persons who shall have made any such Seizure, or by whose Information or through whose Means or Assistance such Seizure shall have been made, a Sum or Sums of Money not exceeding the Part, Share, or Proportion of such Seizure, or the Value thereof, in case the same shall have been sold, or if not sold, but destroyed, or otherwise applied or disposed of as aforesaid, such Sum of Money or Reward for making such Seizure as shall be by Law directed to be paid in such behalf respectively as aforesaid, in full, without deducting therefrom the said Costs and Expences, or any Part thereof.

Officer's or Informer's Share of Proceeds of Sale, &c. to be paid, without deducting Expences.

Officers of Customs to give Notice of the Seizure of Exciseable Goods.

CVII. And be it further enacted, That all Officers of the Customs who shall make any Seizure under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, of any Exciseable Goods or Commodities, shall forthwith give Notice of such Seizure at the next Office of Excise, or to the Supervisor or other Officer of Excise of the District where such Seizure shall have been made; and such Supervisor or other Officer of Excise shall, on such Notice, take a particular Account of the Species and Quantities of all such Goods and Commodities so seized respectively; and the same or any Part thereof shall not afterwards be removed without a Permit (where a Permit is, for the Removal of Goods or Commodities of a similar Quantity, Sort, or Kind, required under any Act or Acts of Parliament relating to the Revenue of Excise), signed by the proper Officer of Excise of the Place or District from whence the same shall be intended to be removed, on pain of Forfeiture thereof for such Removal.

Such Goods, if removed without Permit, shall be forfeited.

Seizures of Exciseable Commodities by Police or Peace Officers to be lodged in the Chief or other Office of Excise.

CVIII. And be it further enacted, That all Goods or Commodities whatsoever which are or shall be prohibited, or which are or shall be subject to any Duty or Duties of Excise, and which shall be stopped, detained, or taken by any Police Officer or Peace Officer, or any other Person, under or by virtue of any Act or Acts of Parliament, or under or by virtue of any other Authority whatsoever, shall be conveyed, and the same is and are hereby directed and required to be forthwith conveyed to and deposited and lodged in the Chief Office of Excise, if the same shall have been stopped, detained, or taken within

the Limits of the Chief Office, or in the nearest Office of Excise if in any other Part of the United Kingdom, in order that all such Goods or Commodities as aforesaid, and the Person or Persons in whose Custody or Possession the same were found, may be prosecuted or proceeded against as the Nature of the Case shall or may require; any thing in any Act or Acts of Parliament to the contrary thereof notwithstanding.

If stopped on Suspicion of Felony, to be lodged in the Police Office, and Notice thereof given to the proper Officer of Excise, who shall be permitted to examine them.

CIX. Provided always, That in case any such Goods or Commodities as aforesaid shall be stopped, detained, or taken by any Police Officer or Peace Officer, or any other Person, on Suspicion of the same having been feloniously stolen or taken or received, it shall be lawful to and for such Police Officer or Peace Officer, or other Person so stopping, detaining, or taking the same, to convey to, deposit, and lodge forthwith all such Goods and Commodities as aforesaid in the Office of the Police Office nearest to the Place where the same shall have been so stopped, detained, or taken as aforesaid, or any other convenient Place directed by the Justice or Justices of the Peace before whom the same shall be carried, there to remain in order to be produced at the Trial of any Person or Persons who shall be charged with feloniously stealing, taking, or receiving the same; and every such Police Officer or Peace Officer, or other Person who shall so stop, detain, or take any such Goods or Commodities as aforesaid, after he shall have stopped, detained, or taken the same as aforesaid, shall forthwith give Notice thereof in Writing at the Chief Office of Excise, if the same shall have been stopped, detained, or taken within the Limits thereof; and if the same shall have been stopped, detained, or taken in any other Part of the United Kingdom, then at the Office of Excise nearest to the Place where the same shall have been so stopped, detained, or taken; and any Officer of Excise shall thereupon be permitted to examine and take account of the same.

After Trial, the Goods to be immediately deposited in the Excise Office, to be dealt with according to Law.

CX. And be it further enacted, That when and so soon as any Person or Persons charged with feloniously stealing, taking, or receiving any such Goods or Commodities as aforesaid shall have been tried for such Offence, all such Goods and Commodities respectively as aforesaid shall immediately be conveyed to and deposited in the Chief Office of Excise, or other Office of Excise as aforesaid, in order that Prosecution or Proceedings may be had for the Condemnation of such Goods or Commodities for such Cause or Causes of Forfeiture as the same shall be liable to, or that the same may be restored upon Payment of such Duty or Duties as may be due in respect thereof, or upon such Conditions as the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, shall think fit, to such Person or Persons as shall be proved to be the legal Proprietor or Proprietors thereof respectively, or for the Purpose of being otherwise dealt with according to Law.

Goods not so deposited shall be forfeited.

CXI. And be it further enacted, That in case any such Goods or Commodities which shall be so stopped, detained, or taken, shall not be conveyed to and deposited in the Chief Office of Excise, or

other Office of Excise, in the Manner by this Act directed, all such Goods or Commodities which shall not be so conveyed to and actually deposited in the Chief Office of Excise, or other Office of Excise as aforesaid, shall be forfeited; and the Person or Persons in whose Care, Custody, or Possession the same shall be, and who shall neglect or refuse so to convey to and deposit the same as aforesaid, shall forfeit and lose the Sum of Twenty Pounds.

Parties making Default to forfeit 20*l.*

CXII. And be it further enacted, That the Commissioners of Excise, and the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, shall, and they are hereby respectively authorized and required to keep a separate and distinct Account of the Surplus (after Deduction of all Costs and Expences) of the Money received on behalf of His Majesty from any Penalties and Forfeitures incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, and to account for the same in such Manner as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, shall direct: Provided always, that nothing in this Act contained shall be deemed or construed to extend to affect or alter the hereditary Revenue of His Majesty, His Heirs and Successors, in *Scotland*, or other Revenues there granted to His late Majesty King *George* the Second during his Life, and reserved to His present Majesty during his Life by an Act made in the First Year of His present Majesty's Reign, but the same shall continue to be paid over in like Manner as heretofore; any thing in this Act contained to the contrary notwithstanding.

His Majesty's Share of Penalties to be accounted for as directed by the Treasury.

Nothing herein to affect the hereditary Revenue in Scotland.

CXIII. And be it further enacted, That for the necessary Subsistence of any poor Person who shall be confined under or by virtue of any Exchequer Process for the Recovery of any Duties or Penalties under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, or who shall be confined under or by virtue of any Warrant granted by the Commissioners of Excise, or any Justices of the Peace within the United Kingdom under or by virtue of this Act, or the said other Acts, or any of them, or who shall be confined under or by virtue of any Writ of Extent for the Recovery of any Debt due to His Majesty, prosecuted under or by virtue of any Order of the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, it shall be lawful for the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, to cause, at their Discretion, an Allowance not exceeding the Sum of Eight-pence *per* Day to be made to such poor Person out of any Money in their Hands respectively arising from the Revenue of Excise.

Allowance to Excise Prisoners.

CXIV. And be it further enacted, That no Writ, Summons, or Process shall be sued out against or served upon, nor shall any Action be brought, raised, or prosecuted against any Officer of Excise, or any Person employed in the Revenue of Excise, or any Person acting in the Aid and Assistance of any such Officer or Person so employed as aforesaid, for any thing done in pursuance of this Act,

No Action against any Officer of Excise without a Month's Notice, expressing the Names and

Places of Abode of the Plaintiff and his Attorney.

Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, until after the Expiration of One Calendar Month next after Notice in Writing shall have been delivered to such Officer or Person as aforesaid, or left at the usual Place of his Abode, by the Attorney or Agent for the Person or Persons who shall intend to sue out such Writ or Process, or to bring, raise, or prosecute such Action as aforesaid; in which Notice shall be clearly and explicitly contained and set forth the Cause of such Action, the Time when and the Place where such Cause of Action arose, the Name and Place of Abode of the Person or Persons in whose Name or Names such Action or Suit is intended to be brought, and the Name and Place of Abode of the said Attorney or Agent; and that a Fee of Twenty Shillings, and no more, shall be paid for the preparing and serving of every such Notice.

Limitation of Action against Officers.

CXV. And be it further enacted, That if any Action or Suit shall be brought, raised, or commenced against any Officer of Excise, or any Person employed in the Revenue of Excise, or any Person acting in the Aid and Assistance of such Officer or Person so employed as aforesaid, for any thing done in pursuance of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, such Action or Suit shall be commenced within the Space of Three Calendar Months next after the Cause of Action shall have arisen, and shall be laid and prosecuted in the proper County or Place wherein the same arose; and the Defendant or Defendants in any such Action or Suit may plead the General Issue, and give this Act and the special Matter in Evidence thereunder at any Trial to be had thereupon; and if afterwards a Verdict shall pass the Defendant or Defendants, or the Plaintiff or Plaintiffs shall be nonsuited, or shall discontinue such Action or Suit, or if Judgment shall be given against such Plaintiff or Plaintiffs upon Demurrer or otherwise, then and in every such Case such Defendant or Defendants shall have Treble Costs awarded to him or them against such Plaintiff or Plaintiffs.

Venue.
General Issue.
Treble Costs.

Tender of Amends may be made within One Month after Notice given, and pleaded in Bar if not accepted.

CXVI. And be it further enacted, That it shall be lawful to and for any Officer of Excise, or any Person employed in the Revenue of Excise, or any Person acting in the Aid and Assistance of such Officer or Person so employed as aforesaid, to whom such Notice shall be given as aforesaid, at any Time within One Calendar Month next after such Notice shall have been given, to tender Amends to the Person or Persons in whose Name or Names such Action or Suit shall be brought, raised, or commenced, or to the Agent or Attorney of such Person or Persons; and in case such Amends shall not be accepted, it shall be lawful for any such Officer or Person to plead such Tender in bar to such Action or Suit, together with the Plea of Not Guilty, and any other Plea or Pleas, with Leave of the Court in which such Action or Suit shall be brought; and if upon Issue joined thereon the Jury shall find the Amends so tendered to have been sufficient, they shall give a Verdict for the Defendant or Defendants; and in such Case, or in case the Plaintiff or Plaintiffs shall be nonsuited, or shall discontinue such Action or Suit, or in case Judgment shall be given against such Plaintiff or Plaintiffs upon

In case of Nonsuit, &c., Costs may be awarded.

Demurrer

Demurrer or otherwise, then and in every such Case the same Costs shall be awarded to such Defendant or Defendants as if the General Issue only had been pleaded; and if, upon Issue so joined, the Jury shall find that no Amends were tendered, or that the same were not sufficient, and also against the Defendant or Defendants, on such other Plea or Pleas as aforesaid, such Jury shall give a Verdict for such Plaintiff or Plaintiffs, with such Damages as they shall think proper, together with Costs of Suit.

If Verdict for Plaintiff, Damages and Costs may be given.

CXVII. And be it further enacted, That in case any such Officer of Excise, or any Person employed in the Revenue of Excise, or any Person acting in the Aid and Assistance of such Officer or Person so employed as aforesaid, shall neglect to tender Amends, or shall have tendered insufficient Amends before Action or Suit brought, raised, or commenced, it shall be lawful for the Defendant or Defendants, by Leave of the Court in which such Action or Suit shall be brought, raised, or commenced, at any Time before Issue joined, to pay into Court such Sum of Money as such Defendant or Defendants shall think fit, whereupon such Proceedings, Orders, and Judgments shall be had, made, and given in and by such Court, as in other Actions where the Defendant is allowed to pay Money into Court.

Defendant may pay Money into Court before Issue joined.

CXVIII. Provided always, and be it enacted, That no such Plaintiff or Plaintiffs shall, on the Trial of any such Action or Suit, be permitted to produce any Evidence of any Cause of Action, except such as shall be contained and set forth in such Notice as aforesaid, nor shall recover any Verdict against any such Officer or Person as aforesaid, unless it shall be proved on the Trial of such Action or Suit that such Notice was given; and the Defendant or Defendants in such Action or Suit shall in default of such Proof recover a Verdict with such Costs as aforesaid.

No Evidence to be given of a Cause of Action not expressed in the Notice.

CXIX. And be it further enacted, That in case any Information shall be commenced and brought to Trial or Hearing for the Condemnation of any Goods, Commodities, or Chattels seized as forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, wherein a Verdict or Decision shall be given or made for the Claimant or Claimants thereof, and it shall appear to the Judge or Court before whom the same shall be tried or heard that there was a probable Cause of Seizure, such Judge or Court shall certify upon the Record or other written Proceedings on such Information, that there was a probable Cause for making such Seizure, and in such Case the Officer of Excise, or Person who made or assisted in making such Seizure, shall not be liable to any Action, Indictment, or other Suit or Prosecution on account of such Seizure, or of the Detention of any such Goods, Commodities, or Chattels; and in case any Action, Indictment, or other Suit or Prosecution shall be brought to Trial or Hearing against any Officer of Excise or Person, on account of the seizing of any such Goods, Commodities, or Chattels, or of the Detention thereof, (whether any Information shall have been or shall be brought to Trial or Hearing for the Condemnation of the same or not,) and a Verdict or Sentence shall be given thereupon against the Defendant or Defendants therein, if the Court

On Trial for Seizures, if the Judge shall certify probable Cause of Seizure, the Officer shall not be liable to Action.

In Actions against Officers, if the Judge shall certify, Plaintiff shall not be entitled to more than 2d. Damages.

Court or Judge before whom such Action, Indictment, or other Suit or Prosecution shall be tried or heard, shall certify in like Manner as aforesaid that there was probable Cause for such Seizure, then and in such Case the Plaintiff or Plaintiffs therein, besides the Goods, Commodities, and Chattels respectively so seized or the Value thereof, shall not be entitled to more than Two-pence Damages, nor to any Costs of Suit, and the Defendant or Defendants therein shall not be imprisoned, nor be fined more than One Shilling thereon.

Complaints of Overcharge may be heard and determined by any Three Commissioners or Two Justices, in their respective Jurisdictions, within 12 Months after.

CXXI. And be it further enacted, That it shall be lawful for the Commissioners of Excise, or any Three or more of them, within the Limits of the Chief Office of Excise, and for any Two or more of the Justices of the Peace in any other Part of the United Kingdom within whose Jurisdiction respectively any Person or Persons chargeable with any Duty of Excise shall have been charged therewith, upon Complaint to them respectively made by any such Person or Persons, of any Overcharge in that Behalf made by any Officer of Excise, within Twelve Calendar Months next after the making of such Charge, and such Commissioners and Justices are hereby respectively authorized and required to hear, adjudge, and determine such Complaint, and to examine the Witness or Witnesses upon Oath, who shall be thereupon produced, as well on the Behalf of the Person or Persons making such Complaint as on the Behalf of His Majesty, and of all Parties therein concerned, and shall thereupon, by Warrant under their Hands, discharge or acquit such Person or Persons of so much of such Charge as shall be made out and proved before such Commissioners of Excise or Justices of the Peace respectively, to have been overcharged; and if such Person or Persons shall, before such Acquittal, have paid any Money upon or in respect of such Overcharge, it shall be lawful for the Commissioners of Excise or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, and they are hereby respectively required upon such Acquittal as aforesaid, to repay to such Person or Persons out of the public Monies in their Hands, or at their Discretion, to allow out of the next Duties becoming payable by such Person or Persons, so much Money as shall have been so paid as aforesaid; any thing in this Act or in any other Act or Acts of Parliament to the contrary thereof in anywise notwithstanding: Provided always, that no such Complaint shall be heard before the said Commissioners of Excise, unless the same shall be entered by or on behalf of the Complainant in a Book to be kept for that Purpose in the Office of the Solicitor of Excise, for the summary Jurisdiction at the Chief Office of Excise, stating the Particulars thereof, and the Name and Place of Residence of every such Complainant; and upon every such Complaint being so entered, a Notice shall be given by the said Commissioners of the Time and Place by them appointed for the Hearing of such Complaint; and if such Complainant shall not appear at the Time and Place appointed for the Hearing of any such Complaint, it shall be lawful for the said Commissioners, or any Three or more of them, to dismiss such Complaint, upon Proof of Notice of the Time and Place appointed for the Hearing of such Complaint having been given to such Complainant, or left at the Place mentioned in such Complaint Book as aforesaid, to be the Place

No Complaint shall be heard in London unless Entry thereof be made at the Chief Office, or, if in the Country, unless Notice be given to the Excise Officer.

of

of the Residence of such Complainant; and that no such Complaint shall be heard before any Justices of the Peace, unless a Notice in Writing of the Time and Place of hearing thereof (which Notice shall contain and set forth the Ground and Substance of such Complaint) shall be given to the Collector of Excise in whose Collection, or to the Supervisor of Excise in whose District such Overcharge shall have been made, within Eight Days at the least before the Time appointed for the Hearing of such Complaint; and provided always, that the Payment of any Duty with which any such Complainant as aforesaid shall have been charged, or any Proceedings for the Recovery of such Duty, shall not be delayed or suspended by reason of the making of any such Complaint, or of the same being depending.

Not to suspend the Payment of Duty or any Proceedings.

CXXI. And be it further enacted, That no Salary or Sum of Money granted or allowed to any Commissioners, Assistant Commissioners, Officer, or other Person appointed or to be appointed to any Office, or employed or to be employed in or about the Collection, Receipt, or Management of the Revenue of Excise, or as or by way of Compensation for past Services, upon the Superannuation or Retirement of such Commissioner, Assistant Commissioner, Officer, or other Person, or otherwise, shall, after the Commencement of this Act, be wholly or in part assignable or transferrable by any such Commissioner, Assistant Commissioner, Officer, or other Person in Manner whatsoever, or subject or liable to be seized or taken under or by virtue of any Writ of Attachment or Execution, or any other Process whatsoever, before the same shall have been actually paid by the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, or by the Person or Persons employed or directed by them respectively for that Purpose, to or for the Use of such Commissioner, Assistant Commissioner, Officer, or other Person, to whom the same shall have been granted or allowed; any thing in this Act, or any other Act or Acts of Parliament, or any Law, Custom, or Usage to the contrary thereof notwithstanding.

Salaries and Superannuation Allowances not liable to any Deductions, or assignable, or subject to be taken in Execution.

CXXII. And be it further enacted, That it shall be lawful for the Commissioners of Excise, with the Consent of the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, to contract for or purchase in trust for His Majesty, His Heirs and Successors, for the Use and Service of the Revenue of Excise, any Messuages, Buildings, Lands, Tenements, or Hereditaments, either in Fee Simple or for any other or lesser Estate or Interest therein, which they the said Commissioners of Excise may deem desirable to be contracted for or purchased for the Use and Service of the Revenue of Excise; and that it shall be lawful for the Commissioners of Excise to pay the Consideration Money agreed to be paid or given for the Estate or Interest so contracted for or purchased out of any Money arising from the Revenue of Excise which shall be in their Hands; and that the several Messuages, Buildings, Lands, Tenements, or Hereditaments, which at any Time or Times hereafter may be so contracted for or purchased, with all the Rights, Members, Easements, and Appurtenances to the same respectively belonging, shall be conveyed and assured to and vested in the Secretary of His Majesty's Commis-

Commissioners of Excise, with Consent of the Treasury, may purchase Lands, &c. for their Use, to be conveyed to their Secretary, in trust for His Majesty.

Commissioners of Excise for the Time being, and in his Successors in such Office in perpetual Succession, according to the respective Nature and Quality of the said Messuages, Buildings, Lands, Tenements, and Hereditaments, and the Estate and Interest therein so contracted for or purchased in trust for His Majesty, His Heirs and Successors, for the Use and Service of the Revenue of Excise.

Lands and Buildings already purchased or taken in the Name of any Secretary of the Commissioners to vest in the Secretary for the Time being.

CXXIII. And be it further enacted, That upon the Death, Resignation, or Removal of the present Secretary, or of any future Secretary of the Commissioners of Excise in *England*, *Scotland*, or *Ireland* respectively, all Messuages, Buildings, Lands, Tenements, and Hereditaments, which have been heretofore purchased or otherwise acquired or taken by or in the Name or Names of the present or any former Secretary or Secretaries of the Commissioners of Excise in *England*, *Scotland*, or *Ireland* respectively, in trust for His Majesty or His Royal Predecessors, for the Use and Service of the Revenue of Excise, and which are still holden in such Trust, by whatsoever Mode or Conveyance the same may have been purchased or otherwise acquired and taken, either in Fee or for any other or lesser Estate or Interest (whether such Trust shall or shall not be expressed on the Face of the Conveyance or Assurance of such Messuages, Buildings, Lands, Tenements, or Hereditaments), and all Erections and Buildings which are or which shall or may be hereafter erected and built on any such Lands, Tenements, or Hereditaments, together with the Rights, Members, Easements, and Appurtenances to the same respectively belonging (other than and except such Messuages, Lands, Tenements, and Hereditaments as may be of Copyhold Tenure), shall be and become and remain and continue vested in the Secretary of His Majesty's Commissioners of Excise in *England* for the Time being, and in his Successors in such Office, in perpetual Succession, according to the respective Nature and Quality of the said Messuages, Buildings, Lands, Tenements, and Hereditaments, and the several Estate and Interest of and in the same respectively, in trust for His Majesty, His Heirs and Successors, for the Use and Service of the Revenue of Excise.

The Secretary, under the Authority of the Commissioners, may sell or let Lands vested in him as herein mentioned.

CXXIV. And be it further enacted, That it shall be lawful for the Secretary for the Time being of His Majesty's Commissioners of Excise in *England*, by and under the Authority and Direction of such Commissioners, (testified by Writing under their Hands and Seals, or the Hands and Seals of any Two or more of them,) to sell, exchange, or in any Manner dispose of, or to let, set, or demise, either by public Auction or private Contract, the Freehold and Leasehold Messuages, Buildings, Lands, Tenements, and Hereditaments respectively, which shall for the Time being be vested in such Secretary as aforesaid, under and by virtue of this Act, with their respective Appurtenances, to any Body or Bodies Corporate, or any Person or Persons who may be willing to purchase or take the same; and it shall be lawful for such Secretary, under such Authority and Direction as aforesaid, for that Purpose to make and execute all such Conveyances, Assurances, and Agreements as may be thought proper, and also to do any other Act, Matter, or Thing in relation to any such Messuages, Buildings, Lands, Tenements, or Hereditaments, as

shall

shall by the said Commissioners be deemed beneficial for the Revenue of Excise, or for the better Management thereof, and which might be done by any Person or Persons having a like Interest in any such Messuages, Buildings, Lands, Tenements, or Hereditaments.

The Money produced by the Sale of any such Lands to be paid to Receiver General of Excise.

CXXV. And be it further enacted, That the Money arising and produced by the Sale or Exchange of any of the said Messuages, Buildings, Lands, Tenements, or Hereditaments, which under the Provisions of this Act shall be paid by the respective Purchaser or Purchasers thereof, or the Body or Bodies Corporate, or Person or Persons making such Exchange, shall be paid unto the Receiver General of Excise, or to such Person or Persons as the said Commissioners of Excise, or any Two or more of them, shall direct or appoint to receive the same, in trust for His Majesty, His Heirs and Successors; which Money shall be accounted for by the Commissioners of Excise as Part of the Revenue of Excise; and the Receipt of the said Receiver General, or of such other Person or Persons as aforesaid, for such Money, (which Receipt shall be indorsed on the Conveyance or Assignment of the said Messuages, Buildings, Lands, Tenements, and Hereditaments,) shall be a complete Discharge to the Purchaser or Purchasers, or Body or Bodies Corporate, or Person or Persons by whom or on whose Account such Money shall have been paid.

Purchasers of such Lands, &c. shall stand possessed thereof, discharged of all prior Claims thereon in Right of His Majesty.

CXXVI. And be it further enacted, That from and immediately after the Payment of such Purchase Money as aforesaid, and the Execution of every such Conveyance and Assignment as aforesaid, the Purchaser or Purchasers, or Body or Bodies Corporate, or Person or Persons making such Exchange as aforesaid therein named, shall be deemed and adjudged to stand seised and possessed of the Messuages, Buildings, Lands, Tenements, and Hereditaments which shall be so purchased by, and conveyed, assigned, or made over to such Purchaser or Purchasers, or Body or Bodies Corporate, or Person or Persons making such Exchange as aforesaid respectively, freed and absolutely discharged of and from all Manner of prior Estates, Leases, Rights, Titles, Interests, Charges, Incumbrances, and Demands whatsoever, which can or may be had, made, set up, in, to, out of or upon or in respect of the same Messuages, Buildings, Lands, Tenements, and Hereditaments, by any Person or Persons whomsoever, by, from, or under or in trust for His Majesty, His Heirs and Successors, on any Account whatsoever, save and except such Estates, Leases, Rights, Titles, Interests, Charges, Incumbrances, Claims and Demands, if any, as in any such Conveyance or Assignment shall be specially excepted.

Former Regulations which are inconsistent with this Act, declared to be repealed.

CXXVII. And be it further enacted, That from and after the Commencement of this Act, all Laws, Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters, and Things provided for or contained in any Act or Acts of Parliament in force at and immediately before the Commencement of this Act, relating to the Revenue of Excise in any Part of the United Kingdom, or to any Matter or Thing expressly provided for by this Act, which are repugnant

repugnant to or inconsistent with the several Matters, Clauses, Provisions, and Regulations of this Act, or any of them, shall be and the same are hereby respectively repealed, and shall no longer be put in force or observed in any Part of the United Kingdom; save and except so far as the same repeal or repeals any former Act or Acts, or any Part or Parts of any former Act or Acts of Parliament; and save and except so far as the same, or any of them, relate or relates to the recovering, suing for, mitigating, levying, or paying any Duty, or any Arrear thereof, charged or chargeable, or any Penalty or Forfeiture incurred for any Offence against any Act or Acts of Parliament relating to the Revenue of Excise, which shall have been or shall be committed, and for the Recovery of which Duty or Arrear thereof, Penalty or Forfeiture, Proceeding shall have been commenced before and shall be depending at the Time of the Commencement of this Act; and save and except also as to any Duty or Arrear thereof charged or chargeable, and Penalty or Forfeiture which shall have been incurred, under or by virtue of any Act or Acts of Parliament relating to the Revenue of Excise, by this Act repealed as aforesaid, for which no Proceedings for the Recovery thereof shall have been commenced before, and shall be depending at the Commencement of this Act.

Sub-commissioners and Commissioners of Appeal in Ireland continued to complete depending Proceedings.

CXXVIII. Provided always, and be it enacted, That all Sub-commissioners and Commissioners of Appeal in *Ireland*, who at any Time before the Commencement of this Act shall have been appointed under the Laws relating to the Revenue of Excise in *Ireland*, shall respectively continue to execute and perform the several Duties of their respective Offices until all Proceedings which shall have been or shall be begun before and be depending at the Commencement of this Act before them judicially shall be completed or ended; and that it shall be lawful for such several Sub-commissioners and Commissioners of Appeal respectively in *Ireland*, and they are hereby respectively authorized and required to continue to act in the Performance of their several judicial Duties pursuant to the Laws in force at and immediately before the passing of this Act, for the Purpose of and until all such Proceedings shall be completed or ended; and that nothing in this Act shall extend or be deemed or construed to extend to repeal, annul, or make void any Law or Part of any Law, or any Act or Acts of Parliament, or any Part thereof, relating to such Proceedings, or any of them, or any Part thereof, until all such Proceedings shall be completed and ended: Provided always, that all Penalties and Forfeitures which shall have been or shall be incurred under or by virtue of any Act or Acts of Parliament relating to the Revenue of Excise before the Commencement of this Act, for the Recovery of which no Proceedings shall have been commenced before and be depending at the Commencement of this Act, and all Penalties and Forfeitures which shall be incurred under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise after the Commencement of this Act, shall be recovered and applied in such Manner and by such Form or Forms and Ways of Proceeding as are by this Act directed and provided; any thing in any Act or Acts of Parliament to the contrary thereof notwithstanding.

All Duties and Penalties shall, after the Commencement of this Act, be recovered as directed by this Act.

CXXIX. And be it further enacted, That this Act shall commence and take effect from and immediately after the Fifth Day of *January* One thousand eight hundred and twenty-eight. Commencement of this Act.

CXXX. And be it further enacted, That this Act or any of the Provisions thereof may be amended, altered, or repealed by any Act or Acts to be passed in this Session of Parliament. Act may be altered this Session.

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