ANNO QUARTO & QUINTO

# GULIELMI IV. REGIS.

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## CAP. LI.

**An Act to amend the Laws relating to the Collection and Management of the Revenue of Excise. [13th *August* 1834.]**

WHEREAS an Act was passed in the Seventh and Eighth Years of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland, which said Act requires to be amended: Be it therefore declared and 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 all the Powers and Authorities by the said recited Act vested in, and all Orders, Matters, and Things thereby directed to be given or done by, the Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, are and shall be vested in, given, and done by the Commissioners of Excise appointed or to be appointed under the said recited Act.

7 & 8 G. 4. c. 53.

All Acts required to be done by the Commissioners and Assistant Commissioners in Scotland and Ireland to be done by the General Commissioners.

II. And be it further enacted, That any Three or more of the Commissioners of Excise shall constitute a Board of Commissioners of

Three Commissioners to constitute a Board.

of Excise, and shall have full Power and Authority to act as a Board of Commissioners, and to order and direct and do and to permit to be done throughout the United Kingdom, or in any Part thereof, all Acts, Matters, and Things relating to the Revenue of Excise, as fully and effectually as if ordered, directed, and done, or permitted to be done, by a Board of Four of the said Commissioners of Excise, as required by the said recited Act.

Commissioners and Officers of Excise not to be required to take Parish Apprentices.

III. And be it further enacted, That no Commissioner of Excise or Officer of Excise, or Person employed in the Collection or Management of, or recovering or accounting for, comptrolling or auditing the Revenue of Excise, or any Part thereof, shall, during the Time of his acting as such Commissioner or Officer, or being so employed as aforesaid, be compelled to receive any Parish Apprentice, or to take any Child as an Apprentice or Servant, nor be subject to any Penalty for refusing to execute any Indenture for binding to him any Person as an Apprentice or Servant, any Law or Statute to the contrary notwithstanding.

7 & 8 G. 4. c. 53. s. 18. repealed.

IV. And be it further enacted, That so much of the said recited Act as enacts, "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 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," shall be and the same is hereby repealed.

In what Manner Entries of Premises are to be made.

V. And be it further enacted, That every Person carrying on any Trade or Business under or subject to any Law or Laws of Excise, and required by any Act or Acts relating to the Revenue of Excise to make Entry at the next Office of Excise, or to give Notice to the Officers of Excise, of any House, Building, Place, Vessel, or Utensil used in carrying on such Trade or Business, shall make such Entry by delivering such true and particular Account as by the Act or Acts relating to such Trade or Business is required to the Officer of Excise in whose Survey such House, Building, Place, Vessel, or Utensil shall be intended to be used; and such Officer, having received such Entry, shall copy the same into the Book kept and known by the Name of the General Entry Book, for the Division or Ride in which such House, Building, Room, or 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, on his being removed from such Division

Division or Ride, shall deliver over to the Officer succeeding him in such Station such Book and all such original Entries.

Penalty for using any Premises or Utensils without having made Entry thereof.

VI. And be it further enacted, That every Person carrying on any Trade or Business under or subject to any Law or Laws of Excise, who shall make use of any House, Building, or Place, Vessel or Utensil, of which Entry is required to be made or Notice given by any Act or Acts relating to the Revenue of Excise, without having made Entry thereof in manner herein-before directed, shall for every such unentered House, Building, or Place, Vessel or Utensil, forfeit Two hundred Pounds.

Penalty for using Premises or Utensils for any other Purpose than that for which entered.

VII. And be it further enacted, That every Person carrying on any Trade or Business under or subject to any Law or Laws of Excise, who, having made Entry of any House, Building, or Place, Vessel or Utensil, or other Thing, shall in the carrying on such Trade or Business fraudulently make use of any such House, Building, or Place, Vessel or Utensil, or other Thing, for any other or different Purpose than the particular Use or Purpose for which the same shall have been entered, shall forfeit One hundred Pounds.

Not more than One Entry to be in force for the same Premises.

VIII. And be it further enacted, That when any Person or Persons shall have made Entry of any Building, Room, Place, Vessel, or Utensil for the carrying on any Trade or Business in respect of which any Entry is by any Act or Acts of Parliament relating to the Revenue of Excise required, it shall not be lawful during the Continuance of such Entry for any other Person or Persons (except Persons becoming Partners in the same Trade or Business in respect of which the Entry shall already have been made) to make Entry of the same Building, Room, or Place, Vessel or Utensil, for the carrying on of any other Trade or Business of the same or any other Description subject to the Survey of Excise; but every such subsequent Entry made whilst such former Entry is in force shall be null and void to all Intents and Purposes.

If Trader absconds or quits entered Premises without withdrawing the Entry, any other Person may, with Consent, make Entry of the Premises.

IX. Provided always, and be it further enacted, That where any Person who shall have made Entry of any Premises for carrying on any Trade or Business subject to the Survey of the Excise shall abscond or shall quit Possession of such Premises, and discontinue the Trade or Business in respect of which such Entry was made, without having withdrawn such Entry, it shall be lawful for any other Person, with the Consent and Approbation of the Commissioners of Excise, to make Entry of the said Premises for carrying on any Trade or Business subject to the Survey of the Excise, and in such Case the former Entry shall be deemed to have been withdrawn, and shall become null and void.

7 & 8 G. 4. c. 53. s. 25. repealed.

X. And be it further enacted, That so much of the said recited Act as enacts, "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,

vided, 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 made thereof (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 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," shall be and the same is hereby repealed.

Excise Traders shall pay their Duties at such Time and Place and to such Person as shall be appointed, or upon Demand made by Order of the Commissioners, on pain of forfeiting Double Duty.

XI. 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, 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 by any Act or Acts of Parliament relating to such Duties, or as shall be from Time to Time directed by the Commissioners of Excise, whether Payment of such Duties shall have been or shall be secured by Bond or otherwise, in pursuance of any Act or Acts of Parliament, or not; 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 made, under Order of the Commissioners of Excise, by any General Surveyor of Excise where the Trade or Business shall be carried on within the Limits of the Chief Office of Excise, or elsewhere by the Collector of Excise in whose Collection such Trade or Business shall be carried on, or the Officer of Excise in charge for the Time being of such Collection, or by any Officer of Excise authorized and directed by such Collector or Officer in charge to make such Demand, whether such Demand shall be made personally of such Person, or shall be left at his Dwelling House, or at the Premises where such Duty or Duties shall have been charged, 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.

Goods fraudulently produced to obtain Drawback forfeited, with Treble Value or 100*l.*

XII. And be it further enacted, That all Goods which shall be removed or deposited or concealed, or which shall be produced to any Officer of Excise or Customs, with Intent fraudulently to obtain any Drawback or Allowance granted by any Act or Acts relating to the Revenues of Excise or Customs, shall, with the Casks, Vessels, Cases,

Cases, or other Packages containing the same, be forfeited; and every Person who shall remove or deposit or conceal, or shall produce to any Officer of Excise or Customs, any Goods, with Intent fraudulently to obtain any Drawback or Allowance granted by any Act relating to the Revenues of Excise or Customs, shall forfeit Treble the Value of such Goods or One hundred Pounds, at the Election of the Commissioners of Excise or Customs, or the Person who shall inform or sue for the same.

Goods condemned for being adulterated or mixed with any prohibited Ingredients to be destroyed.

XIII. And be it further enacted, That all Goods and Commodities which shall be seized and condemned for or by reason of the same being adulterated or mixed with any unlawful or prohibited Ingredients shall, after the Condemnation thereof, be burned or otherwise effectually destroyed, and shall not be exposed to sale; and it shall be lawful in every such Case for the Commissioners of Excise, under the Directions of the Lord High Treasurer or Commissioners of the Treasury, to distribute to and amongst the Officers who shall have seized such Goods or Commodities a Sum of Money equal to the Value of the said Goods or Commodities, or such greater or lesser Reward as by the said Lord High Treasurer or Commissioners of the Treasury shall be deemed expedient.

Power to reward Officers detecting private Manufactories.

XIV. And be it further enacted, That where any Person shall be arrested and detained by any Officer or Officers of Excise for being found in any private or unentered Place, knowingly aiding or in anywise concerned in the manufacturing of any Goods or Commodities for or in respect of which any Duties of Excise are or shall be imposed, and such Person shall be convicted in the Penalty of Thirty Pounds or Sixty Pounds imposed for such Offence, but shall not pay the same, it shall be lawful for the Commissioners of Excise, with the Consent and Approbation of the Commissioners of His Majesty's Treasury, if they shall see fit, to cause a Reward not exceeding a Moiety of the Penalty so imposed to be paid to the Officer or Officers by whom and at whose Instance such Person shall have been arrested and detained and convicted; and in case any Officer or Officers of Excise shall seize any such Goods or Commodities, or any Materials for the Manufacture thereof, in any private or unentered Place, but shall not at the same Time arrest or detain any such Person, or if any Person arrested or detained shall not be convicted, it shall be lawful for the said Commissioners of Excise, with the Consent and Approbation aforesaid, if they shall see fit, to cause a Reward not exceeding Five Pounds to be paid to such Officer or Officers.

7 & 8 G. 4. c. 53. s. 36. repealed.

XV. And be it further enacted, That so much of the said recited Act as enacts, "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, such Constable, Headborough,

borough, 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," shall be and the same is hereby repealed.

Constable or Peace Officer not assisting Officer of Excise when required, to forfeit 20*l.*

XVI. 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 aid and assist him as such Officer of Excise in the due Execution of any Act or Thing required or enjoined by any Act or Acts relating to the Revenues of Excise or Customs to be done or prevented from being done, or which it shall be lawful for any Officer of Excise to do or to prevent from being done, such Constable, Headborough, or Officer of the Peace shall not go with such Officer of Excise, or shall not aid or assist him as aforesaid to the utmost of his Power, such Constable, Headborough, or other Officer of the Peace so offending shall forfeit Twenty Pounds.

Where a Defendant arrested under an Attachment shall refuse to enter an Appearance, he may be served with a Copy of the Information and a Rule to plead, and in default of appearing and pleading, Judgment to be entered up against him.

XVII. And be it further enacted, That where any Defendant shall be arrested and imprisoned under any Writ of Attachment issued out of His Majesty's Court of Exchequer at *Westminster*, *Edinburgh*, or *Dublin*, for not entering an Appearance to any Proceedings commenced against him for the Recovery of any Duties of Excise, or of any Penalty incurred under any Act relating to the Revenue of Excise, and such Defendant shall neglect or refuse to enter or cause to be entered an Appearance on his Behalf by the Time when a Rule to plead might, according to the Course and Practice of the Court, have been given if such Defendant had caused an Appearance to be entered in proper Time, it shall be lawful for the Solicitor of Excise, on behalf of the Attorney General, to cause a Copy of the Information, and also a Rule to plead, to be served on such Defendant by the same being delivered to the Gaoler, Keeper, or Turnkey of the Prison in which such Defendant shall be confined, together with a Notice setting forth, that unless such Defendant shall appear and plead on or before the Expiration of the Rule to plead, which it shall be lawful for him to do without being required to take a Copy of such Information, Judgment by Default will be entered against him; and in case such Defendant shall neglect to appear and plead at the Expiration of the said Rule it shall be further lawful for the Solicitor of Excise, on behalf of the Attorney General, to cause an Appearance to be entered for such Defendant, and to enter up Judgment against him as for Want of Plea, and thereupon to issue Process of Execution and proceed to charge such Defendant in Execution,

7 & 8 G. 4. c. 53. s. 66. repealed.

XVIII. And be it further enacted, That so much of the said recited Act as enacts, " 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 Information shall have been exhibited, or who shall claim any Goods, Commodities, or Chattels as aforesaid, to appear and plead to and 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 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," shall be and the same is hereby repealed.

Information to be exhibited before Commissioners of Excise or Justices within Four Months after Offence committed or Seizure made, and Parties to be summoned.

XIX. And be it further enacted, That every Information for the Recovery of any Penalty, or for the Condemnation of any Seizure, 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, Chattels, or Things 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 against whom the same shall have been exhibited within One Week next after the exhibiting of such Information; and the Commissioners of Excise, or Justice or Justices of the Peace, before whom any such Information shall be exhibited, are hereby respectively authorized and required to summon every Person against whom any such Information shall have been exhibited to appear and plead to and to attend the Hearing of such Information at a Time and Place to be named in such Summons, which Summons shall be served upon every

every such Person or Persons Ten Days at the least before the Time appointed in such Summons, and which Summons may be added to or may include such Notice as aforesaid, or may be separate and apart therefrom, and be served at another and different Time, subsequent to the Delivery of such Notice, at the Option of the Prosecutor: Provided always, that where such Information shall be exhibited for the Recovery of Double the Value of any Duty or Duties neglected to be paid or cleared off, it shall be sufficient if such Summons be served Twelve Hours at the least before the Time appointed in such Summons: And provided also, that in all Cases it shall be deemed and taken to be sufficient Delivery and Service of any such Notice and Summons as aforesaid if a Copy of the same be left at or upon the Place used or occupied by any such Person or Persons respectively for carrying on his or their 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 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; or where any such Offence shall have been committed or discovered in Transit, or any Seizure made in Transit, and the Place of Business or Residence of the Offender shall be unknown to the Person discovering such Offence or making such Seizure, it shall be sufficient if such Notice and Summons, or a Copy thereof, be affixed at or upon such conspicuous Part of the Office of Excise next to where such Offence shall have been committed or discovered, or Seizure made, directed to such Offender or Offenders by his or their right or assumed Name or Names, if the same shall be known to the Prosecutor, and if not known, without any Name or Names.

Commissioners of Excise and Justices not authorized to mitigate the Penalty of Double Duty for Nonpayment of Excise Duties.

XX. And whereas Doubts have been entertained whether, under the Provision of the said recited Act authorizing the Mitigation of Penalties to One Fourth, the Justices of the Peace respectively, before whom any Information may be exhibited for the Recovery of Double the Value of any Duty or Duties of Excise neglected to be paid or cleared off, have not Power to mitigate the Penalty of such Double Value; for determining of which Doubts be it further enacted, That nothing in the said recited Act, or in any other Act or Acts relating to the Revenue of Excise, shall be construed to authorize or empower any Justices of the Peace, on the hearing and determining of any Information for the Recovery of Double the Value of any Duty or Duties of Excise neglected to be paid or cleared off, to mitigate the said Penalty of the Double Value of such Duties, but the said Justices shall in all Cases convict the Defendant or Defendants in the full Penalty of Double the Value of the Duties which shall be proved to have been neglected to be paid and cleared off, and shall give Judgment accordingly; and no Justice of the Peace before whom any Person having been arrested and detained under any Act or Acts relating to the Revenue of Excise, and liable to the Payment of any Penalty, and in default of the immediate Payment thereof to be committed to Prison for a limited Period, shall have any Power or Authority to mitigate such Penalty, except where a special Power for the Mitigation

Mitigation of such Penalty shall be given; any thing in the said recited Act, or any other Act or Acts relating to the Revenue of Excise, notwithstanding.

Expences of Prosecution before Commissioners of Excise or Justices of the Peace may be ordered to be paid out of the Revenue.

XXI. And be it further enacted, That in any Prosecution for Recovery of any Penalty incurred, or for the Condemnation of any Goods or Chattels seized as forfeited, under any Act of Parliament relating to the Revenue of Excise, and carried on before the Commissioners of Excise or any Justices of the Peace, the Commissioners of Excise may order the Expences of such Prosecution to be paid out of the Revenue of Excise, and a Sum of Money to be paid to the Officers concerned in such Prosecution, or the Persons through whose Information the Offence shall have been discovered or the Seizure made, in the same Manner as they are authorized to do in Prosecutions carried on in the Court of Exchequer.

In case of the Death, Removal, or Absence of any Officer of Excise in whose Name any Information may have been exhibited, the Proceedings may be carried on by any other Officer.

XXII. And be it further enacted, That where in any Case any Information for the Recovery of any Penalty incurred, or the Condemnation of any Goods, Commodities, Articles, or Things forfeited, under any Law or Laws relating to the Revenue of Excise, shall by Order of the Commissioners of Excise be exhibited before the Commissioners of Excise, or before any Justice or Justices of the Peace, and the Officer of Excise by whom or in whose Name such Information shall be or shall have been exhibited shall die, or be removed or discharged, or at the Time of Hearing may be absent, such Information shall not, by such Death, Removal, or Discharge, or by the Absence of such Officer, abate or be diminished, but all the Proceedings on such Information shall be continued and may be proceeded on by any other Officer of Excise in the Name of the Officer by whom the same shall have been exhibited; and the said Commissioners of Excise and the Justices shall, on the Day named and appointed in the Summons to be issued in that Behalf, proceed to hear and determine the Matter of such Information, and shall examine all such Witnesses as shall be tendered to them for Examination by any Officer of Excise in support of such Information, notwithstanding such Death, Removal, or Discharge, or the Absence of the Officer of Excise by whom or in whose Name such Information shall be or shall have been exhibited; and all the Proceedings on such Information, and all Proceedings for Recovery of any Penalty awarded thereon, or for the Arrest and Imprisonment of any Defendant for Nonpayment of such Penalty, or for Condemnation of any Goods, Commodities, Articles, or Things, shall be good, valid, and effectual.

If there shall not be 20 Days between giving Notice of Appeal and the next Quarter Sessions, the Appeal shall be to the following Sessions.

XXIII. And be it further enacted, That if there shall not be Twenty Days between the Time of any Judgment being given by any Justices of the Peace on any Information exhibited to them and the next General Quarter Sessions of the Peace, and the Party against whom such Judgment shall be given shall appeal against the same, then such Appeal may be to the Quarter Sessions next after the Expiration of Twenty Days from the giving of such Judgment; and any Notice of Appeal shall be given by any Officer of Excise who shall attend

and conduct the Proceedings on the Part of the Revenue of Excise, notwithstanding such Officer may not be the Officer named in the Information as informing or exhibiting the same; and it shall be lawful for any Court of Quarter Sessions before whom any Appeal shall be brought to adjourn the Hearing thereof to the next Quarter Sessions, then to hear and finally to determine the same.

Witnesses tendered for Examination at the original Hearing before Commissioners of Excise or Justices, may be examined on hearing the Appeal.

XXIV. And whereas by the said recited Act Commissioners of Appeal and Justices at the Quarter Sessions shall not at the Hearing of any Appeal examine any Evidence or 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 appealed against shall have been given; and great Inconvenience has been experienced by Justices deciding on alleged Defects in Informations, and dismissing the same without any Examination of Witnesses, whereby the Remedy of Appeal hath been lost; be it further enacted, That where the Commissioners of Excise or Justices of the Peace respectively before whom any Information shall be exhibited shall dismiss such Information without Examination of Witnesses, or shall refuse to examine any Witness produced on the Hearing of any Information, the several Witnesses refused to be examined shall be tendered to the said Commissioners or Justices respectively for Examination on the Part of the Informer or Defendant, as the Case may be, and the said Commissioners or Justices respectively shall, on ascertaining the Witnesses so tendered for Examination to be present, cause their Names to be taken down in Writing, and shall transmit the same with the Information and Judgment to the Commissioners of Appeal or Quarter Sessions respectively; and the several Witnesses so tendered for Examination, and whose Names shall be so transmitted, shall on the Hearing of the Appeal be examined in the Case, although not examined before the Commissioners or Justices on the original Hearing and Judgment.

Persons liable to arrest under the Laws of Excise, not being detained at the Time, may be afterwards arrested.

XXV. And be it further enacted, That if any Person liable to be arrested and detained under any Act or Acts relating to the Revenue of Excise shall not be detained at the Time when he shall be discovered committing the Offence for which he is so liable, or after Detention shall make his Escape, any Officer of Excise may stop, arrest, and detain such Person at any Time afterwards, and carry him before any Justice or Justices of the Peace, to be dealt with as if detained at the Time of committing the Offence.

7 & 8 G. 4. c. 53. s. 120. repealed.

XXVI. And be it further enacted, That so much of the said recited Act as enacts, "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 Over-charge 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 over-charged; and if such Person or Persons shall, before such Acquittal, have paid any Money upon or in respect of such Over-charge, 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 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 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 Over-charge 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," shall be and the same is hereby repealed.

XXVII. And

Complaints of Over-charges and Over-payments.

XXVII. 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 Justices of the Peace in any other Part of the United Kingdom, within whose Jurisdiction respectively any Person chargeable with or liable to the Payment of any Duty of Excise shall have been charged with or paid such Duty, upon Complaint to them respectively made by any Person or Persons of any Over-charge made by any Officer of Excise, or of any Over-payment made by any such Person, within Twelve Calendar Months next after the making of such Over-charge or Over-payment, and also in any Case in which by any Act of Parliament relating to the Revenue of Excise any Persons shall be entitled to any Return of any Duty of Excise paid by or on behalf of such Person, upon the like Complaint by such Person within the Time in that Behalf respectively limited by Law for exhibiting such Complaint, and such Commissioners and Justices are hereby respectively authorized and required, in every such Case to hear, adjudge, and determine such Complaints, and to examine the Witness or Witnesses upon Oath who shall be thereupon produced, as well on behalf of the Person making Complaint as on behalf of His Majesty and of all Parties therein concerned, and shall thereupon, by Warrant under their Hands, discharge or acquit the Complainant of so much of such Over-charge or Over-payment as shall be made out and proved before such Commissioners of Excise or Justices of the Peace respectively to have been over-charged, or over-paid, or wrongly paid, or shall order such Amount of Duty as the Party shall appear to be entitled to have returned to him to be returned and paid; and if any Person in whose Favour any such Judgment shall be given shall before Acquittal of any Over-charge have paid any Money for or in respect of such Over-charge, and in case of any Over-payment, or Order to return any Duty of Excise, to a Return of which the Party may be entitled, the Commissioners of Excise shall and they are hereby required, upon such Acquittal or Order 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 be specified in such Judgment or Order as over-charged, over-paid, or wrongly paid, or to be returned, any thing in any Act or Acts to the contrary 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 Complainants in a Book to be kept for that Purpose in the Office of the Solicitor of Excise, at the Chief Office of Excise, stating the Particulars thereof, and the Name and Place of Residence or Place of Business of such Complainant; and upon every such Complaint being so entered, not less than Six Days Notice shall be given by the Commissioners of Excise 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 such Notice of the Time and Place appointed for the Hearing of such Complaint having been given to such Complainant, or left at the Place

Place mentioned in such Complaint Book as aforesaid as the Place of Residence or Place of Business of such Complainant; and no such Complaint shall be heard before any Justice of the Peace unless a Notice in Writing of the Time and Place of Hearing thereof shall be given to the Collector of Excise in whose Collection or to the Supervisor of Excise in whose District the Subject Matter of Complaint shall have arisen Eight Days at least before the Time appointed for the Hearing of such Complaint, which Notice shall contain and set forth the exact Sum which is complained of as being an Over-charge, and the Date when the Charge was made on which such Over-charge is said to have arisen, or the exact Sum complained of as being an Over-payment, and the Date when such Over-payment was made, or the exact Amount of Duty claimed to be allowed or returned, and on what Account, as the Case may be; and in every Case respectively the Ground of Complaint of such Over-charge or Over-payment, or Claim of Return or Allowance of Duty, shall be set forth in such Complaint: Provided also, that the Payment of any Duty with which any such Complainant as aforesaid shall have been charged, or any Proceedings for the Recovery or Payment of any such Duty, shall not be delayed or suspended by reason of the making of any Complaint of Over-charge of such Duty, or of the same being depending.

Offences under the Customs Laws may be sued for by Order of Commissioners of Excise, and in the Name of Officers of Excise.

XXVIII. And be it further enacted, That any Penalty or Forfeiture incurred under any Act or Acts of Parliament relating to the Revenue of Customs may be sued for and recovered by Order of the Commissioners of Excise, and in the Name of an Officer of Excise, as well as by Order of the Commissioners of Customs, and in the Name of an Officer of Customs; and where any Election or Option is or shall be given by any such Act or Acts to the Commissioners of Customs, which of Two Penalties shall be sued for, such Election or Option may be exercised by the Commissioners of Excise, and may be averred in the Information to have been made by such last-mentioned Commissioners, and such Averment shall be deemed and taken to be sufficient Proof of such Order and of such Election or Option, without any further Evidence thereof.

Power for Commissioners of Excise, with Consent of Treasury, to take Lands, &c. upon Lease.

XXIX. 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 and take on Lease, 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 for any Term, for Life or Lives, or Years, or any less Interest therein, which they the said Commissioners of Excise may deem desirable to be contracted for and taken for the Use and Service of the Revenue of Excise; and every Demise of any such Messuages, Buildings, Lands, Tenements, or Hereditaments shall be made to, and all Covenants relating to any such Demise shall be made and entered into and with and by the Secretary of His Majesty's Commissioners of Excise for the Time being, and his Successors in the Office of Secretary.

Construction of Terms in Acts of Parliament.

XXX. And in order to prevent the frequent Use of Terms and Expressions in Acts, and to give Effect to those used; be it further enacted, That whenever in this or any other Act relating to the Revenue of Excise the Word or Words, writing, wrote, or written, shall be used, the same shall include printing or printed, or partly written and partly printed; and when the Singular Number or Masculine Gender only shall be used, such Word or Words shall be construed to mean several Persons as well as one, and Females as well as Males, and Bodies Corporate and Politic as well as Individuals, and several Matters and Things as well as one Matter or Thing, unless it be otherwise specially provided for, or there be something in the Subject or Context repugnant to such Construction.

Commencement of Act.

XXXI. And be it further enacted, That this Act shall commence and take effect from and immediately after the passing thereof.

Act may be altered in this Session.

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

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the King's most Excellent Majesty. 1834.