ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

C A P. CVI.

An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*.

[16th *July* 1806.]

WHEREAS it is expedient to provide for the more effectual Execution of the ſeveral Acts in force in *Ireland*, relating to the ſeveral Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*: 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 all and every the Powers, Authorities, Rules, Regulations, Penalties, Forfeitures, Clauſes, Matters, and Things whatſoever, contained in Two Acts made in the Parliament of *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, the one intituled, *An Act for the ſettling of the Excize or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted;* and the other intituled, *An Act for ſettling the Subſidie of Poundage, and granting a Subſidie of Tunnage, and other Sums of Money, unto his Royal Majeſtie, His Heirs and Succeſſors, the ſame to be paid upon Merchandizes imported and exported into or out of the Kingdom of* Ireland, *according to a Book of Rates*

Recital of Iriſh Acts, 14, 15 Car. 2. c. 8. Exciſe Act; and 14, 15 Car. 2. c. 9. Cuſtom Act.

Powers of recited Acts extended to all Acts in force in Ireland, relating to Matters under Juriſdiction of Commiſſioners of

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Customs and Commissioners of Excise; and according to the Powers given to the Commissioners under 46 G. 3. c. 38.

Rates hereunto annexed, shall respectively extend and be construed to extend to, and shall be applied and made use of in the Execution of any Act or Acts in force in *Ireland*, relating to any of the Revenues, Matters, and Things whatsoever under the Management of the said Commissioners of Customs and Port Duties, or under the Management of the said Commissioners of Inland Excise and Taxes, or either of them, in the Exercise of the Commissions of the said Commissioners, and in the Management of all and every the several Matters and Things by Law put under their Management and Governance, so far as the said recited Acts are applicable or can be applied to such Matters and Things respectively, as fully and effectually, to all Intents and Purposes, as if the said recited Acts, and the several Powers, Authorities, Rules, Regulations, Penalties, Forfeitures, Clauses, Matters, and Things whatsoever therein contained, were repeated and re-enacted in this Act, and were applied to the Execution of all the said Acts, Matters, and Things respectively; and according to the Powers which are or may be vested in the said Commissioners of Customs and Port Duties, or in the said Commissioners of Inland Excise and Taxes respectively, under or by virtue or in pursuance of an Act passed in the present Session of Parliament, intituled, *An Act for establishing certain Regulations in the Collection and Management of His Majesty's Revenues of Customs, Excise, and Taxes, in* Ireland, except only so far as such Powers, Authorities, Rules, Regulations, Penalties, Forfeitures, Clauses, Matters, and Things, are expressly altered or repealed by the said last recited Act or this Act, or by any Act or Acts in force in *Ireland*, relating to the said Revenues of Customs, Excise, and Taxes, or either of them.

Officers may be appointed and paid by Commissioners, with Approbation of Lord Lieutenant.

II. And be it further enacted, That all and every the Collectors, Clerks, Searchers, Waiters, Messengers, and all other Officers whatsoever in the Customs or Excise respectively, or concerned or engaged in or about the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or under the Management of the said Commissioners of Inland Excise and Taxes respectively, or either of them, shall be appointed; and all Appointments of the said Officers shall be made by the said Commissioners of Customs and Port Duties, or by the said Commissioners of Inland Excise and Taxes respectively, under their Hands and Seals, with the Approbation of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being; and the said Commissioners respectively, with the Approbation of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, shall have full Power to displace the said Officers, or any of them, from Time to Time, and to place others in their Room, and to allow them and every of them such several Yearly Wages, to be paid them Quarterly, and other incidental Rewards for their Pains and Services, as they shall think fit, such Wages and Rewards to be paid out of the Revenues under the Management of the said Commissioners respectively; and such Officers respectively shall have the same Powers and Authorities, and be subject to the same Forfeitures, Penalties, Suspensions, Removals, and Regulations, in all Respects as is or are provided by the said recited Acts, or by any other Act or Acts in force in *Ireland*, relating to such Officers respectively.

III. And

III. And be it further enacted, That the Commissioners and Subordinate Commissioners, or Sub-Commissioners, and Collectors of the Revenues under the Management of the said Commissioners of Customs and Port Duties, and of the said Commissioners of Inland Excise and Taxes respectively, shall have, for their several Pains in and about the Business under their Care and Management respectively, such reasonable Sums of Money allowed them, by way of Poundage or otherwise, as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being shall think fit. Salary or Poundage of Commissioners and Sub-Commissioners shall be allowed by Lord Lieutenant.

IV. And whereas Commissioners of Customs and Excise are, as the Law now stands, to take the Oaths of Office, and be sworn into their Office before the Lord Chief Baron, or in his Absence, before the Chancellor of the Court of Exchequer in *Ireland*, or One of the Barons thereof, which has frequently, on account of their Absence, proved inconvenient; Be it enacted, That it shall and may be lawful for the Lord Chancellor of *Ireland*, or Keeper or Commissioners for the Custody of the Great Seal thereof, or for the Lord Chief Baron, or in his Absence for the Chancellor of the Court of Exchequer in *Ireland*, or One of the Barons thereof, or for the Lord Chief Justice, or for any of the Judges of His Majesty's Courts of King's Bench or Common Pleas in *Ireland* for the Time being respectively, to administer the Oaths of Office to any Person or Persons appointed to be a Commissioner or Commissioners of Customs and Port Duties, or a Commissioner or Commissioners of Inland Excise and Taxes in *Ireland*, and they are hereby empowered to administer such Oath accordingly. By whom Oath may be administered to Commissioners;

V. And whereas it may be inconvenient to require the Attendance of the several Officers of Customs, Excise, and Taxes in *Dublin*, in order to qualify themselves for their several Employments: be it enacted, That all and every Persons and Person appointed to any Office or Employment in the Revenue of Customs or Excise, or concerned or engaged in or about the Revenues under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, shall and may, with the Consent of the said Commissioners respectively, take the Oath of Office, or any other Oaths which he or they are respectively directed or required by Law to take, before their entering on their respective Offices, either before such Person or Persons as are now authorized to administer the same, or before the Collector of the District where such Officer shall be appointed to reside, of and in the several and respective Counties, Counties of Towns, and Counties of Cities in *Ireland*, where such Officer or Officers shall be appointed to reside; and such Collector is hereby empowered and required to administer the said Oath or Oaths accordingly. And to Sub-Commissioners.

VI. And be it further enacted, That every Collector of Customs or Excise, or of any of the Revenues under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, shall, to every Quarterly Account by him sent up to the said Commissioners respectively, annex the following Affidavit, to be by him signed, and made before a Justice of the Oath of Collector to Quarterly Accounts.

the Peace within the City or County where such Collector shall reside; (that is to say)

'I *A. B.* Collector of Customs [*or*, Excise, *as the Case may be*] do 'swear, That I have carefully perused and examined the foregoing 'Account of Receipts and Payments for His Majesty's Use, for the 'Quarter ending the Day of last, 'containing Pages, and have carefully compared 'the same with the several Vouchers and Entries, and that the same is, 'to the best of my Knowledge, Judgement, and Belief, a just and true 'Account, and contains all the Receipts and Payments which I, as Col-'lector, am accountable for, within the Period of Time therein compre-'hended; and further, that the several Arrears returned in the said Ac-'count are really due and lying out uncollected, as I verily believe.

'So help me GOD.'

Oaths by Collectors to their Yearly Account before Justices of Peace as valid as before the Exchequer.

VII. And, to obviate the Inconvenience which may arise to the Publick by the Absence of the Collectors of Customs or Excise in *Ireland* from their respective Districts, for the Purpose of swearing to their annual Accounts before the Court of Exchequer; be it enacted, That any Oath made by the several Collectors of Customs or Excise respectively, of the Truth of their respective Accounts, before any Justice of the Peace, shall be equally valid, to all Intents and Purposes, as if the same were made before the Court or any of the Barons of the Exchequer; any Law or Custom to the contrary notwithstanding.

Offences committed in the Port and District of Dublin shall be tried before the Chief Commissioners of Customs and Excise respectively.

VIII. And be it further enacted, That the City, Suburbs, and Liberties of *Dublin*, and the Port of *Dublin*, and the several Creeks and Members thereof, and all Parishes, Parts, and Places of the City and County of the City of *Dublin*, and County of *Dublin*, and all and every the Baronies, Parts, and Places of the same, shall be subject to the Rule and Government of the said Commissioners of Customs and Port Duties, and of the said Commissioners of Inland Excise and Taxes, in all Matters relating to the collecting, managing, and levying all Revenues of Customs and Port Duties, and all Revenues of Inland Excise and Taxes, and all Revenues whatever under the Management of the said Commissioners, or either of them, within the same: And that all Complaints and Informations for the Recovery of any Fine, Penalty, or Forfeiture for any Offence against, or any Breach of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, which shall be committed, within the District comprehending the said City, Suburbs, and Liberties of *Dublin*, and the Port of *Dublin*, and the several Creeks and Members thereof, and all Parishes, Parts, and Places of the City and County of the City of *Dublin* and County of *Dublin*, and all and every the Baronies, Parts, and Places of the same, shall be heard and determined (subject to such Appeal as is herein-after mentioned) by the said Commissioners of Customs and Port Duties, or any Three of them: And all Complaints and Informations for the Recovery of any Fine, Penalty, or Forfeiture, for any Offence against, or any Breach of, any Act or Acts in force in *Ireland* relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Inland Excise and Taxes, committed or to be committed

within

within the ſaid Diſtrict, ſhall be heard and determined (ſubject to ſuch Appeal as is herein-after mentioned) by the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Three of them: And ſuch Commiſſioners reſpectively ſhall give Judgement and award Execution accordingly: And no Complaint or Information for the Recovery of any Fine, Penalty, or Forfeiture for any Offence againſt, or any Breach of any ſuch Act, which ſhall be committed within the ſaid Diſtrict, ſhall be heard, tried, or determined by any Subordinate Commiſſioners or Sub-Commiſſioners; any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

Commiſſioners of Cuſtoms and Exciſe may, with Approbation of Lord Lieutenant, appoint Sub-Commiſſioners for trying Offences in any Diſtrict except Dublin, ſubject to ſuch Regulations as are or may be enacted.

IX. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, and for the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or any Three or more of them reſpectively, and they are hereby reſpectively authorized and empowered, from Time to Time, to appoint ſo many and ſuch Subordinate Commiſſioners or Sub-Commiſſioners, in and for any and every Diſtrict in *Ireland* (except in the Diſtrict comprehending the ſaid City, Suburbs, and Liberties of *Dublin*, and the Port of *Dublin*, and the ſeveral Creeks and Members thereof, and all Pariſhes, Parts, and Places of the City and County of the City of *Dublin*, and County of *Dublin*, and all and every the Baronies, Parts, and Places of the ſame) as the ſaid Commiſſioners of Cuſtoms and Port Duties, and the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or any Three or more of them reſpectively, ſhall from Time to Time find neceſſary, to be approved of by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, for the Purpoſe of hearing and determining all Complaints and Informations for the Recovery of any Fine, Penalty, or Forfeiture impoſed by any Act or Acts in force in *Ireland*, relating to the Revenues of Cuſtoms or Exciſe, or to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners reſpectively, for any Offence againſt, or any Breach of any ſuch Act, and to give Judgement and award Execution accordingly; and that the ſaid Commiſſioners of Cuſtoms and Port Duties, and the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or any Three or more of them reſpectively, ſhall have full Power to diſplace ſuch Subordinate or Sub-Commiſſioners reſpectively, or any of them, from Time to Time, as any Three or more of ſuch Commiſſioners of Cuſtoms and Port Duties, or Commiſſioners of Inland Exciſe and Taxes reſpectively ſhall think fit, and to place others in their Room, with the like Approbation, ſubject to ſuch Regulations, Conditions, and Proviſoes, as are or ſhall be enacted by Law in reſpect thereof.

Three Commiſſioners or Sub-Commiſſioners a Quorum, on Trials.

X. And be it further enacted, That not fewer than Three of ſuch Commiſſioners or Sub-Commiſſioners reſpectively, in their reſpective Diſtricts, ſhall at any Time proceed to hear, try, and determine any Complaint or Information for or relating to any Offence againſt any Act or Acts in force in *Ireland*, relating to the Revenues of Cuſtoms and Exciſe, or to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or under the Management of the ſaid Commiſſioners of Inland Exciſe and Taxes, or to give Judgement or award Execution thereon; and that any Judgement or Execution which ſhall be given or awarded by the Majority ſitting on the Trial of any ſuch Complaint or Information, ſhall be valid and effectual to all Intents and Purpoſes whatſoever; any Thing in the ſaid recited Act of the Fourteenth

and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, for the ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, or in this Act, or in any other Act or Acts in force in *Ireland*, to the contrary notwithſtanding.

No Perſon intereſted ſhall try any Offence; Penalty 200*l.*

XI. And be it further enacted, That no Perſon ſhall hear, try, or determine, any Complaint or Information for or relating to any Offence againſt any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or ſhall give Judgement or award Execution thereon, in any Caſe in which ſuch Perſon ſhall be perſonally intereſted or concerned, directly or indirectly, in the Matter or Complaint to be tried, or if he is to gain or loſe thereby, on any Account whatſoever; and every Perſon authorized and appointed to hear, try, and determine any ſuch Complaint or Information, ſhall, if thereto required by the Party or Parties againſt whom ſuch Complaint or Information is filed, or in caſe ſuch Complaint or Information ſhall be againſt any Ship or Goods, then, if required by the Claimant thereof, take an Oath that he is not intereſted or concerned, directly or indirectly, in the Matter or Complaint then depending before him, and that he is not to gain or loſe thereby, on any Account whatſoever, which Oath the Clerk or Perſon who ſhall attend for the Purpoſe of taking down the Depoſitions of Witneſſes at the Trial of ſuch Complaint or Information, or any of the Perſons authorized and appointed to hear, try, and determine ſuch Complaint or Information, is hereby authorized and required to adminiſter; and if any Perſon ſhall proceed to hear, try, or determine any ſuch Complaint or Information, contrary to the true Intent and Meaning of this Act, ſuch Perſon ſhall, for every ſuch Trial ſo proceeded on, forfeit the Sum of Two hundred Pounds; and if ſuch Perſon ſhall refuſe to take ſuch Oath, ſuch Perſon ſhall be and is hereby diſqualified and rendered incapable to hear, try, determine, or give Judgement upon the Matter then depending before him, and contained in any ſuch Complaint or Information; and all Proceedings to be had before him after ſuch Refuſal ſhall be null and void.

Trials ſhall not be adjourned unleſs on Affidavit, &c.

XII. And be it further enacted, That it ſhall not be lawful for any Court of Commiſſioners or Sub-Commiſſioners, ſitting to hear, try, or determine any Complaint or Information for any Offence againſt any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, to adjourn the Trial of any ſuch Complaint or Information after the Examination of any Witneſs on the Trial of ſuch Complaint or Information ſhall have commenced, except from Day to Day, for the Purpoſe of further trying ſuch Complaint or Information (*Sundays* and Holidays excepted), unleſs by the Conſent of both Parties, or upon ſome good and ſufficient Cauſe, to be aſſigned upon Oath by One of the Parties applying for ſuch Adjournment, or his or their Agent or Solicitor, or unleſs upon ſome good and ſufficient Cauſe, to be aſſigned upon Oath by One or more of ſuch Sub-Commiſſioners ſo ſitting to hear, try, and determine ſuch Complaint or Information, if any Adjournment ſhall be deſired and applied for by him or them: Provided always, that it ſhall and may be lawful for any Three Commiſſioners ſitting to hear, try, or determine any ſuch

such Complaint or Information, to adjourn for any Time not exceeding Forty-eight Hours: And every such Adjournment and Cause, upon Oath, or otherwise, shall be entered in the Proceedings of the Court, and made a Part of the Transmiss.

Jurors of the same Trade as Defendants, and Officers of Revenue, returned as Jurors, may be challenged.

XIII. And be it further enacted, That where any Action, Information, Indictment, Suit, or Prosecution, shall be commenced or prosecuted by or against any Officer of Customs or Excise, or any Officer appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, or either of them, for any Matter or Thing done contrary to or in the Execution, or by Reason or by or under Colour of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners, or either of them, it shall be lawful for such Officer to take Exception to any of the Jurors returned for the Trial of any such Action, Information, Indictment, Suit, or Prosecution, who shall be of the same Business, Trade, or Calling, as any Plaintiff, Defendant, Prosecutor, or Traverser in any such Action, Information, Indictment, Suit, or Prosecution respectively: And that it shall be lawful for any such Plaintiff, Defendant, Prosecutor, or Traverser, to take Exception to any Officer of Customs or Excise, or Officer appointed by or acting under the said Commissioners, or either of them, who shall be returned as a Juror for the Trial of any such Action, Information, Indictment, Suit, or Prosecution; and upon Proof of such Exception respectively, every such Juror shall be set aside, as in the Case of other legal Challenges.

Entry in Books of Commissioners or Collectors shall be admitted as Proof of the Commission.

XIV. And be it further enacted, That on the Trial of any Action, Information, Indictment, Suit, or Prosecution, for or concerning any Matter or Thing done by or against any Officer or Officers of Customs or Excise, or any Officer appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, or either of them, when acting in Execution of any of the Provisions of this Act, or any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners, or either of them, where it may be necessary to prove the Commission or Commissions of any Person acting as a Sub-Commissioner or other Officer, an attested Copy of the Registry or Entry of the Commission or Appointment of such Sub-Commissioner or other Officer, in any of the Books of or belonging to the said Commissioners respectively, or in the Books of the Collector of Customs or Excise for the District within which such Person acted as a Sub-Commissioner or other Officer, shall be admitted as Evidence that such Person was a legal Sub-Commissioner or other Officer, and that such Person had Authority to act as such Sub-Commissioner or Officer, without producing the Commission by which such Person was appointed: And that where it may be necessary to prove any Proceeding, Decree, or Order of the Commissioners for Appeals, a true Copy of any such Proceeding, Decree, or Order of the said Commissioners for Appeals, attested by their Registrar for the Time being, shall be admitted to be read in Evidence, as if the original Decree or Order of the said Commissioners were produced and proved.

Proofs of Proceedings of Commissioners of Appeals.

XV. And

For summoning, &c. Parties and Witneſſes in Juriſdictions other than where the Offence is tried.

XV. And be it further enacted, That whenever any Information ſhall be exhibited in the proper Diſtrict for exhibiting ſuch Information, any Witneſſes or Parties reſiding in any other Diſtrict of *Ireland* may be ſummoned to appear upon the Trial thereof, in the ſame Manner as if the Perſon or Perſons ſo ſummoned was or were reſident and found within the Diſtrict where ſuch Information was exhibited; and alſo, that any Warrant of Diſtreſs againſt any Offender, or for Impriſonment of any ſuch Offender, where no ſufficient Diſtreſs may be had, which ſhall be iſſued under or by virtue of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, may and ſhall be executed upon the Goods and Chattels, or on the Perſon of ſuch Offender, in any Part or Place in *Ireland*, in the ſame Manner as ſuch Warrants might have been executed in the Diſtrict where the Information was exhibited: Provided always, that no Summons ſhall iſſue againſt any Perſon to be a Witneſs, until it ſhall appear by the Affidavit of ſome Perſon, to be made before a Commiſſioner or Sub-Commiſſioner within the Diſtrict where ſuch Information is exhibited, that he is adviſed, and verily believes, that the Perſon to be ſummoned is a material Witneſs on the Trial of the ſaid Information; and that every Officer who ſhall iſſue ſuch Summons without ſuch Affidavit previouſly made, ſhall forfeit the Sum of Fifty Pounds; and in caſe any Perſon who ſhall be ſummoned by virtue of this Act to be a Witneſs as aforeſaid ſhall wilfully neglect or refuſe to appear, or appearing ſhall refuſe to give his or her Teſtimony concerning the Matter in Queſtion, every ſuch Perſon for ſuch Neglect or Refuſal ſhall forfeit the Sum of Fifty Pounds.

Recital of 14, 15 Ca. 2 c. 8. § 54. Any Party aggrieved or diſſatisfied with Judgement of Commiſſioners of Cuſtoms or Exciſe, or their Sub-Commiſſioners, may appeal.

XVI. And whereas by the ſaid recited Act of the Fourteenth and Fifteenth Years of King *Charles* the Second, for ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, it is amongſt other Things provided, that if any Difference or other Matter of Controverſy or Difficulty happen to ariſe between any Merchant, Trader, or Dealer, and the Commiſſioners, Sub-Commiſſioners, Collectors, or other Officers; or if any Perſon or Perſons ſhall judge him or themſelves aggrieved or injured with any Manner of Proceedings had or done by the Commiſſioners, Sub-Commiſſioners, Collectors, or other Officers, that it ſhall and may be lawful for every ſuch Perſon or Perſons to make his Appeal to the Lord Lieutenant, Lord Deputy, or other Chief Governor or Governors and Privy Council of *Ireland*, or ſuch Perſons as they ſhould appoint by Commiſſion under the Great Seal: And whereas it is expedient to amend the ſaid recited Proviſions, be it enacted, That it ſhall and may be lawful for any Perſon, whether Informer, Claimant, or Defendant, who ſhall think himſelf or herſelf aggrieved or injured by, or who ſhall be diſſatisfied with, any Judgement or Sentence of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or their Sub-Commiſſioners reſpectively, to make his or her Appeal unto the ſaid Lord Lieutenant, Lord Deputy, or other Chief Governor or Governors and Privy Council of *Ireland*, or to ſuch Commiſſioners of Appeals appointed or to be appointed purſuant to the ſaid recited Act: Provided always, that ſuch Appeal ſhall be made within the Space of Two Calendar Months next after ſuch Judgement or Sentence ſhall be given, and in Default thereof, that no ſuch Appeal ſhall

afterwards be received: Provided alſo, that the Party who ſhall make any ſuch Appeal ſhall ſerve the Injunction grounded upon ſuch Appeal within the Space of Twenty Days next after ſuch Appeal ſhall be lodged, or in Default thereof, ſuch Judgement or Sentence ſo appealed from ſhall be final and concluſive.

Commiſſioners of Appeal may be ſworn before the Chancellor, or any Baron of the Exchequer, &c.

XVII. And whereas the Commiſſioners appointed for hearing and determining Appeals are, by the ſaid laſt recited Act of the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, directed to take the Oath in the ſaid Act ſet forth upon ſuch their Appointment, which Oath the Chief Baron of His Majeſty's Court of Exchequer is thereby authorized to adminiſter, be it enacted, That it ſhall and may be lawful for the Chancellor of the ſaid Court of Exchequer, or for any One of the Barons thereof, or for the Lord Chancellor of *Ireland*, or the Keeper of the Great Seal thereof, or for the Commiſſioners for the Cuſtody of the ſaid Great Seal for the Time being, to adminiſter the Oath required to be taken by the ſaid recited Act, to ſuch Perſon and Perſons as ſhall or may be from Time to Time appointed a Commiſſioner or Commiſſioners for Appeals, and they are hereby authorized to adminiſter ſuch Oath.

On Appeal, Evidence ſhall be ſent to Commiſſioners of Appeal by the Commiſſioners who gave the Judgement.

XVIII. And be it further enacted, That when any Appeal ſhall be brought before the ſaid Commiſſioners for Appeals from any Judgement or Sentence of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or their Sub-Commiſſioners reſpectively, the ſaid Commiſſioners or Sub-Commiſſioners reſpectively, by whom ſuch Judgement or Sentence ſhall have been had or given, ſhall, within Twenty-one Days next after Service of the Injunction to ſtop their Proceedings, tranſmit, or cauſe to be tranſmitted, under Cover, ſealed up, and directed to the Regiſtrar of the ſaid Commiſſioners for Appeals, a true Copy, atteſted by One of the ſaid Commiſſioners or Sub-Commiſſioners, of all the Proceedings and Proofs in the Cauſe in which ſuch Judgement or Sentence was given; and in Default thereof, ſuch Commiſſioners or Sub-Commiſſioners ſhall reſpectively forfeit the Sum of Ten Pounds each, unleſs the Delay (if any ſhall happen) be ſatisfactorily accounted for by Affidavit before the Commiſſioners for Appeals.

Penalty on Witneſſes refuſing to attend, or give Evidence or ſend Papers before Commiſſioners of Appeals, 20*l.*

XIX. And be it further enacted, That in caſe any Perſon ſhall be ſummoned to appear before the ſaid Commiſſioners for Appeals, and ſhall neglect or refuſe to appear, or appearing ſhall refuſe to give his or her Teſtimony concerning the Matter in Queſtion, or ſhall neglect or refuſe to deliver or cauſe to be delivered ſuch Papers and Writings as he or ſhe ſhall be required to deliver by an Order in Writing from the ſaid Commiſſioners for Appeals, or their Regiſtrar, as ſhall then be in his or her Poſſeſſion or Power to tranſmit and deliver, every ſuch Perſon ſhall, for every ſuch Neglect or Refuſal, forfeit the Sum of Twenty Pounds.

Commiſſioners of Appeals may remand Caſes not fully tried.

XX. Provided always, and be it enacted, That whenever it ſhall appear on any Appeal to the ſaid Commiſſioners for Appeals, that the Merits of any Caſe have not been tried, it ſhall and may be lawful to and for the ſaid Commiſſioners for Appeals to remand the Proceedings in every ſuch Caſe to the Commiſſioners or Sub-Commiſſioners reſpectively by and before

before whom the Judgement or Sentence appealed againſt was given, to the End that the Merits of every ſuch Cauſe may be duly tried.

Commiſſioners of Appeals may empower Perſons to take Affidavits.

XXI. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners for Appeals, or any Two or more of them, by Commiſſion under their Hands and Seals, from Time to Time to authorize and empower ſuch Perſon or Perſons as they ſhall think fit, in the ſeveral Counties in *Ireland*, to be Commiſſioners to take and receive Affidavits in any Cauſe depending, or other Proceedings in Cauſes of Appeals, before the ſaid Commiſſioners for Appeals; and Affidavits taken before ſuch Perſon or Perſons as aforeſaid ſhall be of the ſame Force as Affidavits taken before the ſaid Commiſſioners for Appeals are or may be; and for ſwearing and taking ſuch Affidavit, the Perſon ſo empowered or taking the ſame ſhall receive a Fee of One Shilling and Sixpence *Britiſh*, and no more.

Form of the Caption of ſuch Affidavits.

XXII. And be it further enacted, That no Affidavit taken by any Commiſſioner authorized as aforeſaid, ſhall be read or made uſe of before the Commiſſioners for Appeals, unleſs the Commiſſioner or Perſon who takes the ſame ſhall mention in the Caption thereof the Day of the Month, and the Year when, and alſo the Place in the City, Town, or County, where the ſame ſhall be ſworn, and that he knows the Deponent, or has been credibly informed and believes that he is the Perſon mentioned and deſcribed in ſuch Affidavit.

No Judgement ſhall be reverſed for Informality.

XXIII. And be it further enacted, That no Judgement or Sentence of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or of their Subordinate Commiſſioners or Sub Commiſſioners reſpectively, or of any other Perſon or Perſons authorized to hear or determine any Matters under this Act, ſhall be reverſed for any Informality, Imperfection, or other Defect in Form, either in the Information, Proceedings, or Judgement exhibited before or given by them reſpectively.

On Trial of any Information, &c. the Judge may certify probable Cauſe of Seizure, &c.

XXIV. And be it further enacted, That in caſe any Information ſhall be commenced and brought to Trial on account of any Seizure made by virtue of this or any other Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, wherein a Verdict ſhall be found for the Defendant or Claimer, and it ſhall appear to the Court or Judge before whom ſuch Information ſhall have been tried, that there was a probable Cauſe for ſuch Seizure, ſuch Court or Judge may certify on the Record that there was a probable Cauſe for ſuch Seizure, and in ſuch Caſe the Defendant or Claimer ſhall not be entitled to any Coſts of Suit whatſoever; nor ſhall the Perſon or Perſons who made ſuch Seizure, or cauſed the ſame to be made, be liable to any Action, Indictment, or other Suit or Proſecution on account of ſuch Seizure: And in caſe any Action, Indictment, or other Suit or Proſecution ſhall be commenced and brought to Trial againſt any Perſon on account of any Seizure made by ſuch Perſon under or by virtue of this Act, or any other Act or Acts in force in *Ireland* relating to the Revenues, Matters, and Things, under the

the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and a Verdict ſhall be given againſt the Defendant or Defendants, if the Court or Judge before whom ſuch Action, Indictment, Suit, or Proſecution ſhall have been tried, ſhall certify on the Record that there was a probable Cauſe for ſuch Seizure, then the Plaintiff or Plaintiffs in any ſuch Action or Suit ſhall not be entitled to Coſts of Suit, nor to more than Two-pence Damages, beſides the Thing ſo ſeized, or the Value thereof at the Time of the Seizure; nor ſhall any Defendant or Defendants in any ſuch Indictment or Proſecution be fined in any greater Sum than One Shilling.

Commiſſioners of Appeals ſhall not abate Penalties.

XXV. And be it further enacted, That it ſhall not be lawful for the ſaid Commiſſioners for Appeals to abate or mitigate any Fine, Penalty, or Forfeiture, which ſhall be adjudged againſt any Perſon or Perſons, Thing or Things, for any Breach of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them; any Thing in the ſaid recited Act of the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, for ſettling the Exciſe or new Impoſt on His Majeſty, His Heirs and Succeſſors, or any other Act or Acts to the contrary notwithſtanding.

Commiſſioners of Cuſtoms and Exciſe may abate Penalties, according to Regulations and Orders of Treaſury.

XXVI. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, within their reſpective Juriſdictions, or any Three of them reſpectively, to abate, reduce, or mitigate any Fine, Penalty, or Forfeiture, which may be ſet, impoſed, or adjudged for any Offence whatſoever againſt any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, ſubject nevertheleſs to ſuch Rules, Regulations, or Orders reſpecting the ſame, as the Commiſſioners for executing the Office of Lord High Treaſurer in *Ireland* ſhall make, purſuant to the Powers veſted in them by Law for the Purpoſe: Provided always, that Care be had that all Duties due to the Crown from the Party on account of the Goods proceeded againſt, ſhall be fully paid and ſatisfied; and that the Informer or Proſecutor be duly encouraged for his Care, Pains, and Diſcovery, according to the Nature and Quality of the Fraud had, uſed, and diſcovered, and according to the Merits of ſuch Informer or Proſecutor.

All Goods in Poſſeſſion of Party guilty of Offence againſt Revenue Laws, made liable to Diſtreſs.

XXVII. And be it further enacted, That all Goods and Chattels whatſoever in the Uſe, Cuſtody, or Poſſeſſion of any Perſon or Perſons convicted of any Offence againſt any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall and may be diſtrained by virtue of any Warrant or Warrants legally iſſued againſt the Goods and Chattels of ſuch Perſon, for the levying of any Fine or Penalty inflicted by any ſuch Act or Acts, and ſhall and may be ſold for the Payment of ſuch Fine and Penalty, without Regard to any Claim which any

Perſon

Perſon or Perſons may have or pretend to have to ſuch Goods and Chattels upon any Account whatſoever.

Goods not having paid Duty ſhall be forfeited and may be ſeized.

XXVIII. And be it further enacted, That all Goods, Wares, and Merchandize whatſoever, by Law ſubject and liable to the Payment of any Duty to His Majeſty, whether a Duty on the Importation thereof or a Duty of Exciſe, or any Duty whatever, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and on which any Duty due and payable to His Majeſty, which ought theretofore to have been paid, ſecured, or ſatisfied, ſhall not have been actually paid, ſecured, or ſatisfied according to Law, ſhall be forfeited, and may be ſeized by any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and the Proof that ſuch Duty has been actually paid, ſecured, or ſatisfied, ſhall in all Caſes lie on the Claimant of any Goods, Wares, or Merchandize, which ſhall be ſo ſeized, and not on the Officer ſeizing the ſame.

Officers may break open Places if refuſed Admittance.

XXIX. And be it further enacted, That in caſe any Perſon or Perſons ſhall refuſe to permit, or ſhall not ſuffer any Surveyor, Searcher, Waiter, or other Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, to enter or remain in his or their Houſe, Cellar, Vault, Shop, Warehouſe, Storehouſe, or Store Cellar, or other Place or Places, to ſearch for any Goods, Wares, or Merchandize, for which the Duties payable thereupon to His Majeſty have not been fully paid or ſatisfied, and which Goods, Wares, or Merchandize ſuch Officer ſhall have reaſonable Cauſe to ſuſpect to be concealed or depoſited there, in every ſuch Caſe it ſhall be lawful to and for every ſuch Officer or Officers, after ſuch Refuſal, to break open and enter in the Day-time, in the Preſence of a Conſtable, into any Houſe, Cellar, Vault, Shop, Warehouſe, Storehouſe, or Store Cellar, or other Place or Places belonging to any ſuch Perſon, and to ſearch for any ſuch Goods, Wares, or Merchandize; and in caſe any ſuch Goods, Wares, or Merchandize ſhall be ſo found, to ſeize, attach, carry away, and put the ſame into ſafe Cuſtody.

Officers of Cuſtoms and Officers of Exciſe may ſeize Goods for any Offence againſt either Cuſtoms or Exciſe; and ſuch Offence ſhall be tried in the proper Juriſdiction.

XXX. And be it further enacted, That it ſhall and may be lawful for any Officer of Cuſtoms, and for any Officer whatſoever appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, to ſeize any Goods, Wares, and Merchandize for any Offence or Offences whatſoever againſt any Act or Acts in force in *Ireland*, relating either to the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or to the Revenues under the Management of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them; and in like Manner, it ſhall and may be lawful for any Officer of Exciſe, and for any Officer whatſoever appointed by or acting under the ſaid Commiſſioners of Inland Exciſe and Taxes, to ſeize any Goods, Wares, and Merchandize for any Offence or Offences whatſoever againſt any Act or Acts in force in *Ireland*, relating either to the Revenues under the Management of the ſaid Commiſſioners of Inland Exciſe and Taxes, or to the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or either of them; any Thing in this Act, or in any

any other Act or Acts to the contrary notwithſtanding: Provided always, that the Trial of the Offence for which ſuch Goods ſhall be ſo ſeized, ſhall be had, heard, and determined before the Commiſſioners or Sub-Commiſſioners of Cuſtoms and Port Duties, or before the Commiſſioners or Sub-Commiſſioners of Inland Exciſe and Taxes reſpectively, as the Nature of ſuch Offence ſhall by Law require.

Penalty on Perſons ſtaving or deſtroying Goods to avoid Seizure, &c.

XXXI. And be it further enacted, That if any Perſon ſhall ſtave, or otherwiſe deſtroy or damage, or cauſe to be ſtaved, deſtroyed, or damaged, any Veſſel or Package wherein ſhall be contained any Goods, Wares, or Merchandize, liable to the Payment of any Duty under any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or ſhall ſpill, ſcatter, or deſtroy, or cauſe to be ſpilled, ſcattered, or deſtroyed, any ſuch Goods, Wares, or Merchandize, ſo that the ſame, or any Part thereof, ſhall be thereby damaged or loſt, in order to prevent the Seizure or diſtraining thereof, every ſuch Perſon ſo offending reſpectively ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Penalty on concealing reſcued Goods, 100l.

XXXII. And be it further enacted, That whenever any Goods, Wares, or Merchandize, liable to the Payment of any Duties under any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall have been ſeized by any Officer, and ſhall have been reſcued or forcibly taken away from the Officer ſo ſeizing the ſame, every Perſon who ſhall knowingly harbour or conceal ſuch Goods, Wares, and Merchandize, and every Perſon in whoſe Houſe or Outhouſe, Offices or Yards, any ſuch Goods, Wares, or Merchandize ſhall be found harboured or concealed, ſhall forfeit the Sum of One hundred Pounds.

Seizure of Goods for which Vouchers are not produced for the Duty thereon.

XXXIII. And be it further enacted, That where any Perſon required to produce Vouchers for the Payment of the Duties payable by Law on Goods, Wares, or Merchandize in the Poſſeſſion of ſuch Perſon, ſhall fail to produce Vouchers for the Payment of Duty on the whole Quantity of ſuch Goods, Wares, and Merchandize, it ſhall be lawful for the Officer or Officers who ſhall examine ſuch Goods, Wares, and Merchandize, to ſeize out of any Part of the ſame a Quantity equal to the Quantity for which no Voucher was ſo produced; and ſuch Goods, Wares, or Merchandize ſo ſeized ſhall be deemed as the Goods, Wares, and Merchandize for which no ſuch Voucher was produced, and ſhall be forfeited accordingly, as Goods, Wares, or Merchandize, not having paid the Duties due and payable thereon.

Claims ſhall be made within Twenty-one Days after the Seizure; on tendering Claims ſome Place ſhall be named, at which Notices may be ſerv d for Claimants.

XXXIV. And be it further enacted, That when any Goods, Wares, Merchandize, or other Articles or Things ſhall be ſeized, and a Claim ſhall be tendered by any Perſon authorized by Law to make ſuch Claim, ſuch Claim ſhall, within Twenty-one Days after the Seizure of ſuch Goods, Wares, or Merchandize, or other Articles or Things, (the Day of Seizure not to be counted as one) be tendered to and lodged with the Collector of Cuſtoms or with the Collector of Exciſe, as the

Caſe may require, for the Diſtrict within which ſuch Claim ſhall be made, or with the Regiſtrar of Seizures within the Diſtrict where any ſuch Regiſtrar ſhall be appointed, and the Perſon tendering ſuch Claim ſhall, at the Foot of ſuch Claim, mention ſome particular Houſe within ſuch Diſtrict at which Notices or Summonſes ſhall be left or ſerved for ſuch Claimant with any Perſon; and all Notices or Summonſes ſerved or left for any ſuch Claimant with any Perſon above the Age of Sixteen Years, reſiding at ſuch Houſe, as ſhall be mentioned or expreſſed at the Foot of ſuch Claim, ſhall be as effectual as if ſuch Claimant was perſonally ſerved; and at the Time of the Entry of any ſuch Claim, the Perſon or Perſons who ſhall enter ſuch Claim ſhall give Security by Bond to His Majeſty, with Two ſufficient Sureties, to be previouſly approved by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, as the Caſe may require, or by the Collector or other principal Officer of Cuſtoms or Exciſe reſpectively for the Diſtrict within which ſuch Claim ſhall be entered, in the Penalty of One hundred Pounds, or ſuch further Sum, not exceeding Three hundred Pounds as ſhall be reaſonably deemed ſufficient by ſuch Commiſſioners, Collector, or other Officers, to anſwer and pay the Coſts which may be occaſioned by ſuch Claim, in caſe of the Condemnation of ſuch Goods or Merchandize, ſuch Coſts to be taxed by the Chief Remembrancer of the Court of Exchequer, or his Deputy; and as often as any ſuch Claim for any Goods, Wares, Merchandize, or other Articles or Things, ſhall be tendered by the Owner or Owners thereof in Perſon, ſuch Claimant or Claimants ſhall, at the Time of tendering ſuch Claim, make and ſign an Affidavit before the Collector or Regiſtrar to whom ſuch Claim ſhall be tendered, that ſuch Claimant or Claimants is or are the true and lawful Owner or Owners of the Goods, Wares, Merchandize, or other Articles or Things ſo ſeized and claimed; and in caſe the Goods, Wares, Merchandize, or other Articles or Things ſo ſeized, ſhall be claimed by any Perſon or Perſons on Behalf of ſuch Owner or Owners, then ſuch Claimant or Claimants ſhall make and ſign an Affidavit before ſuch Collector or Regiſtrar, that ſuch Claimant or Claimants is or are well acquainted with the Hand-writing of the Perſon or Perſons whoſe Name or Names is or are ſubſcribed to the Deputation, Appointment, or Power, by virtue of which ſuch Claim ſhall be made, and that according to the Belief of ſuch Claimant or Claimants, the Name or Names ſubſcribed to ſuch Deputation, Appointment, or Power, is or are the Hand-writing of the Perſon or Perſons whoſe Name or Names is or are thereto ſubſcribed, and that ſuch Perſon or Perſons is or are the true and lawful Owner or Owners of the Goods, Wares, Merchandize, Articles, or Things ſo claimed; and all ſuch Affidavits and Deputations ſhall be depoſited with ſuch Collector or Regiſtrar.

On entering Claim, Security ſhall be given for Coſts, &c.

How Affidavit of Ownerſhip ſhall be made in caſe of Claims.

If no Claim made, or if Requiſites are not complied with, Goods ſhall be condemned as for want of Claim.

XXXV. And be it further enacted, That in caſe any Owner or Owners of any Goods, Wares, Merchandize, or other Articles or Things ſo ſeized, ſhall neglect to make a Claim of the ſame by himſelf or themſelves, or by ſome Perſon duly authorized, within Twenty-one Days after the Seizure of ſuch Goods, Wares, Merchandize, or other Articles or Things, (the Day of Seizure not to be counted as one); or in caſe any Claimant ſhall neglect at the Foot of the Claim to mention the Houſe at which Notices or Summonſes are to be left or ſerved, or ſhall refuſe or neglect to make ſuch Affidavits, or to give ſuch Security at the Time of

the Entry of any Claim in Manner herein-before respectively required, every such Claim shall be deemed void and of no effect; and the Collector or Registrar to whom the same shall be tendered shall not receive the same, and it shall be lawful to proceed to the Condemnation of the Goods, Wares, Merchandize, or other Articles or Things so seized, as if no Claim whatever had been tendered or made; any Thing herein-before contained to the contrary notwithstanding.

Notices may be posted, if no Person appear to receive them; and Claim may be heard in Absence of Claimant on Affidavit of serving Notice.

XXXVI. And be it further enacted, That in case there shall not be found and appear residing, at the House mentioned at the Foot of any such Claim, some Person above the Age of Sixteen Years, by whom such Notices or Summonses required by Law can be and shall be received, such Notices or Summonses shall be respectively posted on the Door of such House, at least Eight clear Days before the Time appointed for determining such Claims; and if the Claimant shall not appear on the Day mentioned in the Notice or Summons for the Hearing of the Cause, then it shall be lawful for the Commissioners, or other Persons authorized to hear and determine such Cause, to hear and determine the same, as if such Claimant had appeared: Provided always, that due Proof shall be made by the Affidavit of the Person who served or posted such Notice or Summons of the Service or posting thereof, and if posted, that there was not found any such Person residing in such House, on or by whom such Notice or Summons could be served, or received.

Master of a Ship may claim the Ship and Cargo for the Owners.

XXXVII. And be it further enacted, That whenever any Ship or Vessel, or the Cargo, or any Part thereof, shall be seized for any Offence against any Act or Acts in force in *Ireland*, relating to any of the Revenues, Matters, or Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, it shall be lawful for the Master or other Person having Charge of such Ship or Vessel, or the Cargo thereof, to claim such Ship or Vessel, or the Cargo, or any Part thereof, on Account of the Owners or Proprietors thereof, such Master or Person making an Affidavit before the Officer empowered to receive such Claim, of the Names and Places of Abode of the real Owners and Proprietors thereof, and of the Person or Persons to whom such Ship, Vessel, or Cargo is consigned, and also performing the several Requisites herein-before mentioned, with respect to Persons making Claim to any Goods, Wares, and Merchandize seized as aforesaid.

Ships seized at Sea may be carried into any Port for Safety, and the Seizure shall be tried in the District where such Port is situate.

XXXVIII. And be it further enacted, That whenever any Ship, Vessel, or Boat, or the Cargo of any Ship, Vessel, or Boat, shall be seized at Sea for any Offence against any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, such Ship, Vessel, or Boat, together with the Cargo, Tackle, Apparel, and Furniture thereof, may be taken and conveyed to any such Port in *Ireland* as may be thought most safe and convenient, by the Officer or Person or Persons by whom such Ship, Vessel, or Boat, or the Cargo thereof, shall or may be so seized; and the Legality of any such Seizure shall and may be heard, tried, and determined in the District within which such Port shall be situate, as fully, to all Intents and Purposes, and with such Powers, as if such

Seizure

Seizure had been actually made within such District; any Act or Acts to the contrary notwithstanding.

Ships may be detained for Penalties incurred by the Master or Mate.

XXXIX. And be it further enacted, That whenever any Information shall be filed against any Person, being the Master or Mate, or having Charge of any Ship or Vessel, for any Penalty under any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, or relating to such Ship or Vessel, or such Person as Master or Mate, or having Charge of such Ship or Vessel, for any Offence committed during the Time he acted as Master or Mate, or the Person having Charge of such Ship or Vessel, it shall and may be lawful for any Officer or Officers appointed by or acting under the said Commissioners of Customs and Port Duties to detain the Ship or Vessel of which such Person, against whom such Information shall be filed, is or had been Master or Mate, or shall have had or shall have Charge, until the Penalties with which such Person shall be charged shall be paid, or Security given for the Payment thereof by Bond to His Majesty, His Heirs and Successors, with Two sufficient Sureties in Double such Penalties, before the Collector and Comptroller of the Port in which such Ship or Vessel shall be detained (which Bond such Collector and Comptroller are hereby authorized to take), conditioned to pay such Penalties, in case such Person shall be adjudged to pay the same, and thereupon it shall and may be lawful for the said Commissioners of Customs and Port Duties, or for the said Commissioners of Inland Excise and Taxes respectively, as the Case may require, to order such Ship or Vessel to be delivered up: Provided always, that upon Acquittal of such Person by the said Commissioners of Customs and Port Duties, or by the said Commissioners of Inland Excise and Taxes, or their Sub-Commissioners respectively, or by the Commissioners of Appeals, in case any Appeal shall be brought, and due Proof made of such Acquittal, it shall and may be lawful for the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, or for the said Commissioners of Appeals, as the Case may require, to order such Bond to be vacated, and the same shall be vacated accordingly.

Master of Ship shall name a Place for receiving Notice of Trial.

XL. And be it further enacted, That in all Cases where any such Information shall be filed against any Person being the Master or Mate, or having the Charge of any Ship or Vessel, and such Ship or Vessel shall be detained as aforesaid, it shall be lawful for the Officer who shall detain such Ship or Vessel to retain the Possession of such Ship or Vessel, with all her Tackle, Apparel, Ammunition, and Furniture, until the Person against whom such Information shall be filed shall lodge in the Office of the Collector of the Customs for the District within which such Information shall be filed, a Notice in Writing, specifying some particular House within the District where Notice of Trial shall be left or served; and that all Notices served or left for such Person or Persons at such House as shall be so mentioned in such Notice, shall be valid in Law, and as effectual as if the Person or Persons against whom such Information shall be filed were personally served with such Notice, in like Manner as is herein provided with respect to Notices of Trial by Persons tendering any Claim.

XLI. And

Ships condemned shall be discharged from Wages.

XLI. And be it further enacted, That when any Ship or Vessel shall be condemned for any Offence against any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, such Ship or Vessel shall be discharged from all Demands whatsoever for Wages claimed by Mariners for having served on board such Ship or Vessel; any Law, Usage, or Custom to the contrary notwithstanding.

Process shall not issue on account of Prize Money for Mariners on board Customs Vessels.

XLII. And be it further enacted, That it shall not be lawful for any Process to issue at the Suit of any Mariner belonging to any Vessel employed in the Service of the said Commissioners of Customs and Port Duties, against the Commander thereof on account of Prize Money, or Wages due or alledged to be due to such Mariner; any Law, Usage, or Custom to the contrary notwithstanding.

Goods seized may be removed to Places of Security in a neighbouring District, and Legality of Seizure may be tried within such District.

XLIII. And be it further enacted, That it shall be lawful to convey all Goods, Wares, and Merchandize, seized for any Breach of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, from the Place where they have been actually seized in any District in *Ireland*, to His Majesty's Stores, or some other Place of Security in any neighbouring District to which such Goods, Wares, or Merchandize can with Safety be conveyed, if the Officer seizing the same shall think necessary so to do; and the Legality of such Seizure shall and may be heard, tried, and determined in such neighbouring District, as fully to all Intents and Purposes, and with such Powers, as if such Seizure had been made within such District; any Act or Acts to the contrary notwithstanding.

For regulating Notice of Seizure and Trial, in case Removal of Goods seized.

XLIV. Provided always, and be it enacted, That in every such Case a Seizing Note shall be lodged as well in the Office of the Collector of the Customs or Excise, as the Case may require, for the District in which such Seizure shall have been actually made, as in the Office of such Collector of the District into which such Goods, Wares, and Merchandize shall be taken and conveyed; and in case a Claim for the same shall be made within either of such Districts, Notice shall be given to the Person who shall so claim, of the Time and Place when and where such Trial shall be had, Twenty-one Days at the least before the Day appointed for such Trial.

Parties (with Consent of Commissioners of Customs or Excise) may apply for Writ of Appraisement, &c.

XLV. And be it further enacted, That it shall and may be lawful for the Owner or Owners of any Goods, Wares, or Merchandize, and for the Master or Commander of any Ship or Vessel respectively, which shall be seized for any Breach of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, upon producing a Consent in Writing under the Hands of any Three of the said Commissioners of Customs and Port Duties, or any Three of the said Commissioners of Inland Excise and Taxes respectively (according as such Goods, Wares,

or Merchandize, or Ship or Veſſel, ſhall have been ſeized by the Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively) to apply to the Court of Exchequer in *Ireland* for a Writ of Appraiſement, to value and appraiſe ſuch Goods, Wares, and Merchandize, or ſuch Ship or Veſſel ſo ſeized, upon which Writ (in caſe the ſaid Court of Exchequer ſhall grant the ſame) ſuch Proceedings ſhall and may be had as have been uſual in Caſes where by Law Writs of Appraiſement have iſſued; and on the Return of the Appraiſement or Value of ſuch Goods, Wares, or Merchandize, or of ſuch Ship or Veſſel, the Party or Parties applying for ſuch Writ of Appraiſement, together with Two ſufficient Sureties, ſhall enter into a Recognizance to His Majeſty, in Double the Value of ſuch Appraiſement, before the Chancellor or one of the Barons of the ſaid Court of Exchequer, or before ſuch other Perſon or Perſons as they or any of them ſhall appoint, by Commiſſion to be iſſued out of the ſaid Court of Exchequer, conditioned to pay ſuch appraiſed Value, and all other Penalties and Forfeitures attending ſuch Seizures, in caſe the ſaid Goods, Wares, or Merchandize, Ship or Veſſel reſpectively ſhall be condemned, and conditioned to pay the Duties due and payable upon ſuch Goods, Wares, or Merchandize, in caſe the ſame ſhall be acquitted, if ſuch Ship or Veſſel was bound for, or ſuch Goods, Wares, or Merchandize, or any Part thereof, were intended to be landed at any Port in *Ireland*; and thereupon the Chancellor, or any of the Barons of the Exchequer, ſhall award a Writ of Delivery in the uſual Manner for ſuch Goods, Wares, or Merchandize, or for ſuch Ship or Veſſel, ſo ſeized as aforeſaid: Provided always, that upon the final Acquittal of ſuch Goods, Wares, or Merchandize, or of ſuch Ship or Veſſel, from ſuch Seizure as aforeſaid, by any Commiſſioners or Sub-Commiſſioners of Cuſtoms and Port Duties, or by any Commiſſioners or Sub-Commiſſioners of Inland Exciſe and Taxes reſpectively, or any of them, as the Caſe may require, or by the Commiſſioners for Appeals, in caſe any Appeal ſhall be brought, and upon Payment of the Duties due and payable upon the Importation of ſuch Goods, Wares, and Merchandize (in caſe ſuch Ship or Veſſel was bound for, or ſuch Goods, Wares, or Merchandize, or any Part thereof, were intended to be landed at, any Port in *Ireland*), and due Proof made thereof before the ſaid Chancellor or any of the Barons of the ſaid Court of Exchequer, and Notice given to His Majeſty's Attorney General of *Ireland* for the Time being, the ſaid Chancellor or any of the Barons of the ſaid Court of Exchequer ſhall order the ſaid Recognizance to be vacated, and the ſame ſhall afterwards be void to all Intents and Purpoſes whatſoever.

Goods ſeized ſhall not be delivered by Replevin, &c. without Leave of Court of Exchequer.

XLVI. And be it further enacted, That no Writ of Replevin, Writ of Deliverance, or Writ of Recaption, ſhall at any Time hereafter be executed without Leave firſt obtained for that Purpoſe from the ſaid Court of Exchequer, for any Ship or Veſſel, or for any Goods, Wares, or Merchandize ſeized or detained under or by virtue of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, unleſs ſuch Ship or Veſſel, Goods, Wares, or Merchandize ſhall be firſt acquitted by due Courſe of Law.

XLVII. And

XLVII. And be it further enacted, That in all Cases where any Goods, Wares, or Merchandize shall be forfeited and seizable under any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, all Casks, Cases, Sacks, Bags, and all and every Package and Covering whatsoever in which such Goods, Wares, or Merchandize shall be found, shall also be forfeited, and may be seized. Where Goods are forfeited, the Packages shall be also forfeited.

XLVIII. And be it further enacted, That all perishable Goods, Wares, and Merchandize, which shall be seized or distrained under or by virtue of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them respectively, shall and may, at any Time after the Seizure or distraining thereof, notwithstanding any Injunction or other Order from or by the Commissioners for Appeals, whether such Goods, Wares, or Merchandize shall have been claimed or not, be sold by Order of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes respectively, or with the Consent of the Owner of such Goods, Wares, and Merchandize, by Order of One of the said Commissioners respectively, or with such Consent as aforesaid, by Order of the Collector or other Chief Officer of Customs or Excise for the Time being, for the District (except the District of the Port, City, and County of *Dublin*) in which such Goods, Wares, or Merchandize shall have been seized or distrained, or into which they shall have been conveyed pursuant to the Provisions of this Act; and the Produce arising by and from such Sale shall be accounted for and paid to such Person and Persons respectively as shall be by Law entitled thereto, within One Week after the Expiration of the Time limited by Law for appealing from any Judgement or Proceeding, whereby such Goods, Wares, or Merchandize, shall be condemned or acquitted, or in case of an Appeal, within One Week after the Determination of such Appeal; and the Produce arising by and from such Sale, after deducting the Duty due and payable to His Majesty on such Goods, Wares, or Merchandize, being paid to the Person or Persons entitled thereto, shall be in full Satisfaction of the Goods, Wares, and Merchandize so seized: Provided always, that Ships, Vessels, Boats, and Beasts of Burthen, shall be deemed to be perishable Goods, within the Intent and Meaning of this Act. Regulations for Sale of perishable Goods.

XLIX. And be it further enacted, That in every Case where Two or more Persons shall claim any Right to any Reward on account of any Seizure, Penalty, or Forfeiture, which they may be entitled to, it shall and may be lawful for the said Commissioners of Customs and Port Duties, or for the said Commissioners of Inland Excise and Taxes respectively, or such Person as the said Commissioners respectively shall appoint for the Purpose, to hear the several Claims and Demands of such Persons as may think themselves entitled to any Reward on account of any Information, Discovery, or Seizure, and to make an Order for the Distribution of the same, in such Proportions as may be just, which Order, if made by the said Commissioners of Customs and Port Duties, or by the said Commissioners How Disputes between Officers, respecting Proportions of Penalties, shall be determined.

of Inland Excise and Taxes respectively, shall be conclusive to the said Parties; but if such Order shall be made by such Persons so appointed as aforesaid in any District, and the Person or Persons making such Claim or Claims shall think himself or themselves injured by such Order, it shall be lawful for such Person or Persons to appeal from such Order to the said Commissioners respectively; and such Commissioners shall and they are hereby authorized and empowered to receive such Appeal or Appeals, and to affirm, vary, or amend such Order, in such Manner as may be just; which Affirmance, Variation, or Amendment, made upon such Appeal, shall be final and conclusive to the said Parties; provided that every such Person who shall so think himself aggrieved or injured, shall make such Appeal within the Space of One Calendar Month next after such Order shall be given, and in Default thereof that no Appeal shall be afterwards received.

Penalty on Officers neglecting to take Bonds duly stamped, 10l.

L. And be it further enacted, That where, by any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, any Person is or shall be required to enter into Bond before any Officer or Officers of Customs or Excise, or before any Officer or Officers appointed by or acting under the said Commissioners, or either of them, in case any such Officer or Officers shall omit or neglect to take such Bond, or shall take the same without its being duly stamped as required by Law, every such Officer shall forfeit the Sum of Ten Pounds.

Penalty on Collector, &c. destroying or concealing, or refusing to deliver up Books of Account on Notice and Demand, Misdemeanor.

LI. And be it further enacted, That if any Collector, or any Clerk of any Collector, or other Person or Persons, shall wilfully destroy, or cause to be destroyed, or shall wilfully obliterate or deface, or cause to be obliterated or defaced, any of the Books of Account appertaining to His Majesty's Revenue, or belonging to the Office of any Collector of Customs or Excise; or if any such Collector, Clerk, or other Person, shall wilfully take away or secrete any such Books, or shall not within Twenty-one Days after Demand made by any Person authorized by the said Commissioners of Customs and Port Duties, or by the said Commissioners of Inland Excise and Taxes respectively, or any One of them, by Writing under his or their Hands and Seals, deliver to such Person so authorized all such Books as shall be in his, her, or their Custody, Power, or Possession, and certify upon Oath, if required, that he, she, or they has or have no other such Book appertaining to His Majesty's Revenue which have been secreted, every such Collector, Clerk, or other Person so offending, shall, upon Conviction thereof upon Indictment or Information, be deemed guilty of a Misdemeanor, and shall suffer such Punishment as the Court before whom such Person shall be tried, shall in their Discretion think fit, and such Person shall be and is and are hereby declared to be incapable of serving His Majesty in any Office or Employment, Civil or Military, or in His Majesty's Revenue.

Mode of giving such Notice when Collector, &c. absconds.

LII. Provided always, and be it enacted, That in case such Collector, Clerk, or other Person, shall abscond or conceal himself, so that a personal Demand cannot be made for any such Books of Account, a Notice or Demand in Writing for such Books shall be affixed on the principal Door of

of the Office of the Collector to whose Office such Books belonged, and shall be published in the *Dublin Gazette* for the Space of Three Calendar Months, and such Notice or Demand, so affixed and published, shall be deemed and taken to be as effectual in Law, to all Intents, Constructions, and Purposes, as if a personal Demand for such Books had been made on such Collector, Clerk, or other Person; and such Collector, Clerk, or other Person may be proceeded against accordingly.

Abstracts and Accounts shall be Evidence against Collectors.

LIII. And be it further enacted, That every Abstract and Account relating to the Revenues under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, transmitted to the proper Officer by or on Behalf of any Collector of Customs or Excise in *Ireland*, and also every Account relative to the Receipts of such Collector, settled by the Accountant General, or his Deputy, shall, in all Actions or Suits commenced or to be commenced against the Sureties of such Collector, be allowed in all Courts of Law and Equity as Evidence of the Debt and Arrears by such Abstract or Account respectively appearing to be due to His Majesty.

On Enquiry into Misconduct of Officers, Witnesses summoned shall attend and give Evidence.

LIV. And be it further enacted, That in all Cases where any Complaint touching the Conduct of any Officer appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes respectively, shall be made to the said Commissioners respectively, and they shall judge it expedient and necessary to enquire into the Conduct of such Officer or Officers, it shall be lawful for such Commissioners respectively, or any Officers by them respectively authorized for the Purpose, to proceed to examine into the Matter of such Charge, by summoning or causing Parties and Witnesses to be summoned to appear before them, by Summons in Writing under the Hand of any of the said Commissioners respectively, or such Officers authorized as aforesaid, such Summons to be left at the usual Place of Abode of such Parties or Witnesses, and to examine such Witnesses upon Oath; and in case any Person duly summoned as aforesaid to be a Witness and to give Testimony as aforesaid, shall wilfully neglect or refuse to appear, or shall refuse to make Oath concerning the Matter in Question, or making Oath shall refuse to answer any Question which shall be put to him or her touching the Matter in question, such Person shall, for every Time he or she shall so offend, forfeit the Sum of Ten Pounds: Provided always, that no Person or Persons who may give Testimony concerning any Matter which shall be enquired into, shall be subject and liable to any Forfeiture, Fine, or Punishment, which he, she, or they may have respectively incurred or be subject to, by reason of any Criminality in such Person or Persons in the Matter so enquired into, or be in anywise prosecuted or sued for the same.

Officer asking or taking Bribe shall be guilty of Misdemeanor, and be incapacitated; and Person offering or giving, liable to Penalty of 500*l.*

LV. And be it further enacted, That if any Officer appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, or either of them, shall directly or indirectly, by himself or any Person for his Use and Benefit, make any colluſive Seizure, or shall deliver up, or shall make any Agree-

ment to deliver up, or not to seize any Ship or Veſſel, or any Goods liable to Forfeiture under any Act or Acts in force in *Ireland*, relating to any of the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them; or if any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall by himſelf, or by any other Perſon aſk, or ſhall directly or indirectly take or receive, any Bribe, Fee, Gratuity, Recompence, or Reward, or any Promiſe thereof, for the Non-performance or Neglect of his Duty, under any Act or Acts in force in *Ireland*, relating to any of the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or for the Performance of his Duty, other than ſuch Salary, Recompence, Reward, or Gratuity as ſhall be allowed by the ſaid Commiſſioners reſpectively, every ſuch Officer ſo offending ſhall, upon Conviction thereof upon Indictment or Information, be deemed guilty of a Miſdemeanor, and ſhall ſuffer ſuch Puniſhment as the Court before whom ſuch Perſon ſhall be tried, ſhall in their Diſcretion think fit, and ſuch Perſon ſhall be and is hereby declared to be incapable of ſerving His Majeſty in any Office or Employment, Civil or Military, or in His Majeſty's Revenue; and if any Perſon whatſoever ſhall directly or indirectly give or offer, or promiſe to give any Fee, Bribe, Recompence, or Reward to, or ſhall make or attempt to make any colluſive or other Agreement with any ſuch Officer, to do, conceal, or connive at any Act or Acts, whereby the Proviſions of any Act or Acts in force in *Ireland*, relating to any of the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, may or ſhall be evaded or broken, or whereby any Duty payable to His Majeſty may or ſhall be withheld or evaded, every ſuch Perſon ſhall for each and every ſuch Offence (whether the ſaid Offer, Promiſe, or Agreement ſhall be accepted or performed or not) forfeit the Sum of Five hundred Pounds, and any Licence previouſly granted to any ſuch Perſon or Perſons to manufacture or deal in any exciſeable Goods, Wares, or Merchandize, ſhall, on Conviction for ſuch Offence, become abſolutely void to all Intents and Purpoſes, and ſuch Perſon or Perſons ſhall from thenceforth be incapable of having or taking any ſuch Licence in future.

Officers reſiſted may oppoſe Force to Force.

LVI. And, for the more effectual Protection of Officers of the Revenue in the Diſcharge of their Duty; be it enacted, That if any Perſon or Perſons, armed with Guns, Piſtols, Cutlaſſes, Clubs, Sticks, or other offenſive Weapons, ſhall hinder, moleſt, or reſiſt any Officer or Officers of Cuſtoms or Exciſe, or any Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, in the Execution of his or their Duty, by beating, maiming, or wounding any ſuch Officer or Officers, or any Perſon or Perſons acting in his or their Aſſiſtance, it ſhall and may be lawful for any ſuch Officer or Officers, and all Perſons by them called to their Aſſiſtance, who are ſo reſiſted or moleſted, to oppoſe Force to Force, and to endeavour to defend himſelf or themſelves, and to execute the Duty of his

his or their Office; and if any Perſon or Perſons ſo hindering, moleſting, or reſiſting as aforeſaid, any ſuch Officer or Officers, or his or their Aſſiſtants, ſhall in ſo doing be wounded, maimed, or killed, and ſuch Officer or Officers, or his or their Aſſiſtants, ſhall be ſued, moleſted, or proſecuted, for or on account of ſuch wounding, maiming, or killing, ſuch Officer and Officers, and Perſon or Perſons acting in his or their Aſſiſtance, ſhall and may plead the General Iſſue, and give this Act and the ſpecial Matter in Evidence in his and their Defence; and all His Majeſty's Juſtices of the Peace, and other Juſtices and Perſons having competent Authority, before whom any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aſſiſtance, ſhall or may be brought for or on account of any ſuch wounding, maiming, or killing as aforeſaid, are hereby authorized and empowered, enjoined and required, to admit every ſuch Officer and Officers, Perſon and Perſons ſo brought before him or them, to Bail; any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

All Subjects required to aſſiſt Revenue Officers.

LVII. And be it further enacted, That all Juſtices of the Peace, Mayors, Bailiffs, Sovereigns, Conſtables, Headboroughs, and all the King's Majeſty's Officers, Miniſters, and Subjects, ſerving under His Majeſty, by Commiſſion, Warrant, or otherwiſe in *Ireland*, ſhall be aiding and aſſiſting to all and every Perſon and Perſons who are or ſhall be appointed to manage or collect the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and the Officers appointed by or acting under the ſaid Commiſſioners reſpectively, and their reſpective Deputies, in the due Execution of all and every Act and Thing required and enjoined by this Act, or by any other Act or Acts of Parliament in force in *Ireland*, relating to the ſaid Revenues reſpectively, and the due Collection thereof; and all ſuch Perſons as ſhall be aiding and aſſiſting unto them in the due Execution thereof, ſhall be defended and ſaved harmleſs by virtue of this Act; and the proper Officers of His Majeſty's Court of Exchequer in *Ireland* are hereby authorized, on Application made to them by any known Solicitor of the ſaid Revenues, or either of them, upon the producing an Order ſigned by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or any Three of them, as the Caſe may require, to iſſue Writs of Aſſiſtance under the Seal of His Majeſty's Court of Exchequer, to authorize the Officers of Cuſtoms or Exciſe reſpectively, to require and demand the Aid and Aſſiſtance of His Majeſty's Officers, Miniſters, and Subjects, as herein-before mentioned: Provided always, that ſuch Writs of Aſſiſtance ſhall not be granted to any Officer under the Degree of a Surveyor, unleſs ſuch Officer ſhall have a written Order, ſigned by ſome ſuperior Officer, appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, of the Degree of a Surveyor at leaſt.

Penalty on Conſtable refuſing or neglecting to aſſiſt, 5*l.* or Three Months Imprisonment.

LVIII. And be it further enacted, That if any Conſtable ſhall refuſe or neglect to attend and aſſiſt any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, in the Execution of his Duty, upon Requeſt made by ſuch Officer in any Matter relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners reſpectively,

ſpectively, where by Law the Preſence of a Conſtable is made neceſſary, ſuch Conſtable ſhall for every ſuch Refuſal or Neglect forfeit the Sum of Five Pounds, and in Default of Payment thereof, ſhall ſuffer Three Months Imprisonment.

Conſtable may continue Aſſiſtance into neighbouring Diſtricts.

LIX. And be it further enacted, That it ſhall and may be lawful for every Conſtable or other Peace Officer, who ſhall have begun to aſſiſt any Officer of the Cuſtoms or Exciſe, or any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, in the Execution of his Duty, in any Place where ſuch Conſtable or other Peace Officer ſhall have Juriſdiction by Law, to continue ſuch his Aſſiſtance in any other Place; and he ſhall be deemed a Conſtable, and have Juriſdiction accordingly in ſuch laſt-mentioned Place for the Purpoſe of continuing ſuch Aſſiſtance.

Perſons oppoſing or obſtructing Officers, guilty of a Miſdemeanor.

LX. And be it further enacted, That if any Officer or Officers of His Majeſty's Navy, or any Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, being on Shore, or going on board, or returning from on board, or being on board any Ship, Boat, or Veſſel within the Limits of any Port, Harbour, or Creek of *Ireland*, or within Eight Leagues from the Coaſt of *Ireland*, ſhall be oppoſed, obſtructed, or aſſaulted, in the due Execution of his or their Office or Duty, by any Perſon or Perſons, either by Day or by Night, every ſuch Perſon or Perſons ſo oppoſing, obſtructing, or aſſaulting the ſaid Officer or Officers in the due Execution of his or their Duty, and all ſuch as ſhall act in his or their Aid or Aſſiſtance, ſhall and may be carried and conveyed before any One of His Majeſty's Juſtices of the Peace reſiding near to the Place where ſuch Offence ſhall be committed, or where ſuch Perſon or Perſons ſhall be apprehended, and ſuch Juſtice ſhall, upon the Oath of One or more credible Witneſs or Witneſſes, commit ſuch Perſons to the next County Gaol, there to remain until the next Court of Oyer and Terminer or Gaol Delivery, or until ſuch Perſon ſhall be delivered by due Courſe of Law; and in caſe an Indictment ſhall be found againſt ſuch Perſon or Perſons, ſuch Perſon or Perſons ſhall forthwith plead thereto without having Time to traverſe the ſame, and if duly convicted thereof ſhall be deemed guilty of a Miſdemeanor, and ſhall ſuffer ſuch Puniſhments as ſhall be awarded by the Court before whom ſuch Offender ſhall be convicted.

Officers ſpecially appointed, ſhall be conſidered as the proper Officers.

LXI. And be it further enacted, That whenever it ſhall happen that any Perſon ſhall be appointed or directed by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, to do, perform, or execute any Buſineſs or Duty in Matters relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, the Perſon ſo appointed or directed ſhall, to all Intents and Purpoſes, be held and conſidered to be the proper Officer for the Purpoſes for which he was ſo appointed or directed; and that in any Matter or Suit relating to the Duty performed by the Perſon ſo appointed or directed, all Books and Papers of

of such Person so appointed or directed shall, to all Intents and Purposes, be deemed and taken to be, and shall be read and admitted in Evidence as the Books and Papers of the proper Officer.

Penalty for shooting at Revenue Officers. Felony without Clergy.

LXII. And be it further enacted, That if any Person or Persons upon the Shore or on board any Ship, Vessel, or Boat, shall maliciously shoot at or upon any Ship, Vessel, or Boat belonging to His Majesty's Navy, or in the Service of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes within the Limits of any Port, Harbour, or Creek of *Ireland*, or within Eight Leagues from any Part of the Coast of *Ireland*; or if any Person or Persons being on Shore or on board any Ship, Vessel, or Boat, shall maliciously shoot at, maim, or wound any Officer or Officers of His Majesty's Navy, or any Officer or Officers appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, whether attempting to go on board, or being on board, or returning from on board any Ship, Vessel, or Boat, or otherwise acting in the due Execution of his or their Duty on Shore, or within the Limits of any Port, Harbour, or Creek of *Ireland*, or within Eight Leagues from any Part of the Coast of *Ireland*, or shall maliciously shoot at, maim, or wound any Person or Persons aiding or assisting such Officer or Officers in the Execution of his or their Duty as aforesaid, then every Person so offending, and all and every Person being aiding, abetting, or assisting therein, shall, being thereof legally convicted, be adjudged guilty of Felony, and shall suffer Death without Benefit of Clergy.

Penalty on Offenders not surrendering when indicted, and required to surrender by the Privy Council, Felony without Clergy.

LXIII. And be it further enacted, That if any Person or Persons shall be charged with being guilty of any of the Offences made Felony by this Act, before any One or more of His Majesty's Justices of the Peace, or before One of His Majesty's Justices of the Court of King's Bench in *Ireland*, if the Offence be committed in *Ireland*, or within the Limits of any of the Ports thereof, or within Eight Leagues of the Coast thereof, by Information of One or more credible Person or Persons upon Oath by him or them to be subscribed, and shall be indicted for the same in the County where the Offence shall have been committed, if committed within the Body of any County, or in any County in *Ireland*, if the Offence shall have been committed at Sea, and within Eight Leagues of the Coast thereof, the Clerk of the Crown where such Indictment shall be found, shall return such Indictment and Information to the Clerk of His Majesty's most Honourable Privy Council in *Ireland*, or his Deputy or Deputies, who is and are hereby required to lay the same, as soon as conveniently may be, before the Lord Lieutenant, or other Chief Governor or Governors of *Ireland* for the Time being, and the Privy Council of *Ireland*, whereupon it shall be lawful for the Lord Lieutenant, or other Chief Governor or Governors, for the Time being, to make his or their Order in the said Privy Council, thereby requiring and commanding such Offender or Offenders to surrender him, her, or themselves, within the Space of Forty Days after the first Publication thereof in the *Dublin Gazette*, to the Lord Chief Justice, or any other of His Majesty's Justices of the Court of King's Bench in *Ireland*, or to any One of His Majesty's Justices of the Peace in *Ireland*, if the Offence be committed in *Ireland*, or within

the Limits of any of the Ports thereof, or within Eight Leagues of the Coaſt thereof, who is hereby required, upon ſuch Offender or Offenders ſurrendering him, her, or themſelves, to commit him, her, or them, without Bail or Mainprize, to the County Gaol, or to the Gaol or Priſon of the Place where he, ſhe, or they ſhall ſo ſurrender, to the End that he, ſhe, or they may be forthcoming to anſwer the Offence or Offences wherewith he, ſhe, or they ſhall ſtand charged, according to due Courſe of Law; which Order the ſaid Clerk of His Majeſty's ſaid Privy Council, or his Deputy or Deputies, ſhall cauſe to be forthwith printed and publiſhed in two ſucceſſive *Dublin Gazettes*, to be forthwith tranſmitted to the Sheriff of the County where the Offence ſhall be committed, if the ſame ſhall be committed in any County; and if the Offence ſhall not be committed in any County, but within the Limits of any Port as aforeſaid, or within Eight Leagues of the Coaſts of any Part of *Ireland*, to be tranſmitted to the Sheriff of any County in *Ireland* near to the Place where ſuch Offence ſhall be committed, which Sheriff ſhall, within Fourteen Days after the Receipt thereof, cauſe the ſame to be proclaimed between the Hours of Ten in the Morning and Two in the Afternoon, in the Market Places, upon the reſpective Market Days of the Two Market Towns in the ſame County in which or near to the Place where ſuch Offence ſhall have been committed, and a true Copy of ſuch Order ſhall be affixed upon ſome publick Place in ſuch Market Towns; and in caſe ſuch Offender or Offenders ſhall not ſurrender himſelf, herſelf, or themſelves, purſuant to ſuch Order of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, to be made in Council as aforeſaid, he, ſhe, or they, ſo neglecting or refuſing to ſurrender him, her, or themſelves as aforeſaid, or eſcaping after ſuch Surrender, ſhall, from the Day appointed for his, her, or their Surrender as aforeſaid, be adjudged, deemed, and taken to be convicted and attainted of Felony, and ſhall ſuffer Pains of Death as in Caſes of a Perſon convicted and attainted by Verdict and Judgement of Felony, without Benefit of Clergy, if the Offence be charged to have been committed in *Ireland*, or within the Limits of any of the Ports thereof, or within Eight Leagues of the Coaſt thereof; and it ſhall and may be lawful to and for the ſaid Court of King's Bench, or the Juſtices of Oyer and Terminer or General Gaol Delivery for the County or Place where ſuch Perſon or Perſons ſhall be, to award Execution againſt ſuch Offender or Offenders, in ſuch Manner as if he, ſhe, or they, had been convicted and attainted in the ſaid Court of King's Bench, or before ſuch Juſtices of Oyer and Terminer or General Gaol Delivery reſpectively, if the Offence be charged to have been committed within *Ireland*, or within the Limits of any of the Ports thereof, or within Eight Leagues of the Coaſt thereof.

Party apprehended after Time for ſurrender, may plead *ore tenus* that he was out of the Kingdom.

LXIV. Provided always, and be it enacted, That it ſhall and may be lawful to and for any Perſon ſo neglecting or refuſing to ſurrender himſelf, herſelf, or themſelves as aforeſaid, to plead *ore tenus* in Arreſt of ſuch Execution, that he or ſhe was at the Time of iſſuing ſuch Proclamation, and continued to be until the Expiration of ſuch Forty Days as aforeſaid, out of *Ireland*, and ſhall aver that he or ſhe did not fly for the Offence wherewith he or ſhe ſhall ſtand charged as aforeſaid, and thereupon a Jury ſhall be impannelled to try and determine ſuch Plea; and if ſuch Plea ſhall be

be found for the Priſoner or Priſoners, then and in ſuch Caſe he, ſhe, or they ſhall forthwith plead to the Indictment for the Offence wherewith he, ſhe, or they ſhall ſtand charged as aforeſaid, and ſhall be tried for ſuch Offence in like Manner as if he, ſhe, or they had ſurrendered himſelf, herſelf, or themſelves in due Time after ſuch Proclamation as aforeſaid.

Penalty on concealing Offenders proclaimed: Felony puniſhable by Tranſportation.

LXV. And be it further enacted, That if any Perſon ſhall, after the Expiration of the Time appointed as aforeſaid for the Surrender of any ſuch Offender, harbour, receive, conceal, aid, abet, or ſuccour ſuch Offender, knowing him or her to have been ſo charged as aforeſaid, and to have been required to ſurrender by ſuch Order or Orders as aforeſaid, and not to have ſurrendered purſuant to ſuch Order or Orders, every ſuch Perſon being proſecuted for the ſame within One Year after ſuch harbouring, receiving, concealing, aiding, abetting, or ſuccouring, and lawfully convicted thereof, ſhall be guilty of Felony, and ſhall be tranſported for the Space of Seven Years: Provided nevertheleſs, and it is hereby declared, that nothing herein contained ſhall be conſtrued to prevent or hinder any Judge, Juſtice of the Peace, Magiſtrate, Officer, or Miniſter of Juſtice, from taking, apprehending, and ſecuring any ſuch Offender, for requiring whoſe Surrender ſuch Order in Council ſhall be made as aforeſaid, by the ordinary Courſe of Law; and if any ſuch Offender, for requiring whoſe Surrender ſuch Order in Council ſhall be made as aforeſaid, ſhall be taken and ſecured in order to be brought to Juſtice before the Expiration of the Time within which ſuch Offender ſhall be required to ſurrender by ſuch Order in Council, then and in ſuch Caſe no further Proceedings ſhall be had upon ſuch Order made in Council againſt ſuch Offender ſo taken and ſecured as aforeſaid, but ſuch Offender ſhall be brought to Trial by due Courſe of Law.

Offenders may be proceeded againſt by due Courſe of Law.

Penalty on oppoſing Officer in ſeizing Goods, or deſtroying, &c. Goods ſeized; firſt Offence, 100 l. ſecond, Tranſportation.

LXVI. And be it further enacted, That if any Perſon ſhall aſſault or beat any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Aſſiſtant of any ſuch Officer, in the ſeizing, diſtraining, or ſecuring any Goods, Wares, or Merchandize, under or by virtue of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or ſhall by Force or Violence reſcue or carry away, or ſhall procure to be reſcued or carried away any ſuch Goods, Wares, or Merchandize after ſuch Seizure, Diſtraining, or Securing, or ſhall at or after ſuch Seizure, Diſtraining, or Securing, deſtroy or damage ſuch Goods, Wares, or Merchandize, or any Part of them, then and in every ſuch Caſe every Perſon ſo offending, being thereof legally convicted, ſhall for the Firſt Offence forfeit the Sum of One hundred Pounds, and upon Failure of Payment thereof ſhall ſuffer Impriſonment for the Space of Twelve Calendar Months, and for the Second Offence ſhall be tranſported for the Term of Seven Years.

Recognizance of Parties charged with Miſdemeanors.

LXVII. And be it further enacted, That whenever any Perſon ſhall be arreſted or taken before any Juſtice of the Peace for any Offence declared to be a Miſdemeanor by any Act or Acts in force in *Ireland*, relating to the

the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, such Person shall in no Case be admitted to Bail, unless he shall first enter into a Recognizance, with Two sufficient Sureties, to His Majesty, His Heirs and Successors, in the Sum of Two hundred Pounds, and the Sureties in One hundred Pounds each, conditioned that such Person shall appear at the then next ensuing Court of Oyer and Terminer or General Gaol Delivery to be holden for the County in which the Offence was committed, or for which the Justice before whom he shall be brought shall act, and shall there answer and plead to any Indictment which may be found for such Misdemeanor, without traversing the same, and such Recognizance shall forthwith be transmitted to the Clerk of Assize, or other proper Officer of the Court of Oyer and Terminer or Gaol Delivery for such County.

Limitation for prosecuting Misdemeanors Two Years.

LXVIII. Provided also, and be it enacted, That no Person shall be prosecuted by Indictment, or otherwise, for any Offence declared to be a Misdemeanor by this Act, or any Act or Acts in force in *Ireland*, relating to the Revenues of Customs or Excise, or any of the Revenues under the Management of the Commissioners of Customs and Port Duties, or of the Commissioners of Inland Excise and Taxes, or either of them, unless the Prosecution for such Offence shall be commenced within Two Years next after the Offence committed.

Notice of Action against Officers.

LXIX. And be it further enacted, That no Writ or Process shall be sued out against any Officer or Officers of Customs or Excise, or against any Officer or Officers appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, or either of them, or against any Person or Persons acting by Order, or in Aid of such Officer or Officers, for any Matter or Thing done in the Execution, or by Reason of this or any other Act or Acts of Parliament in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, until One Calendar Month next after Notice in Writing shall have been delivered to him or them, or left at the usual Place of his or their Abode, by or from the Attorney or Agent for the Person who intends or intend to sue out such Writ or Process as aforesaid, in which Notice shall be clearly and explicitly contained and expressed the Cause of Action, the Time when, and Place where such alledged Cause of Action shall have accrued, the Name and Place of Abode of the Person or Persons in whose Name or Names such Action is intended to be brought, and the Name and Place of Abode of the said Attorney or Agent.

Tender of Amends

LXX. And be it further enacted, That it shall and may be lawful to and for any such Officer or Officers, or other Person or Persons acting in his or their Aid, to whom such Notice shall be given as aforesaid, at any Time within One Calendar Month after such Notice shall have been given, to tender or cause to be tendered Amends to the Person or Persons complaining, or to his, her, or their Attorney or Agent; and in case such

Amends shall not be accepted, to plead such Tender in Bar to any Action to be brought against him or them grounded upon such Writ or Process, together with the Plea of Not Guilty, and any other Plea or Pleas, with Leave of the Court in which such Action shall be brought; and if upon Issue joined thereon, the Jury shall find the Amends so tendered to have been sufficient, then they shall give a Verdict for the Defendant or Defendants; and in such Case, or in case the Plaintiff or Plaintiffs shall become nonsuited, or shall discontinue such Action, or in case Judgement shall be given for such Defendant or Defendants upon Demurrer or otherwise, then such Defendant or Defendants shall be entitled to the like Costs as he or they would have been entitled to in case he or they had pleaded the General Issue only; 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, then they shall give a Verdict for the Plaintiff or Plaintiffs.

Notice shall contain every Cause of Action.

LXXI. Provided always, and be it enacted, That no such Plaintiff or Plaintiffs in any Case where an Action shall be founded on any Act done by the Defendant or Defendants, shall be permitted to produce any Evidence of any Cause of such Action, except such as shall be contained in such Notice to be given as aforesaid; nor shall any Verdict be given against such Defendant or Defendants, unless it shall be proved, on the Trial of such Action, that such Notice was given; and in Default of such Proof, the Defendant or Defendants in such Action shall have a Verdict, and recover Costs as aforesaid.

Payment of Money into Court.

LXXII. And be it further enacted, That in case any such Officer or Officers, or other Person or Persons acting in his or their Aid, shall neglect to tender Amends, or shall have tendered insufficient Amends before the Action brought, it shall and may be lawful for him or them, by Leave of the Court in which such Action shall be brought, at any Time before Issue joined, to pay into such Court such Sum or Sums of Money as he or they shall think fit, whereupon such Proceedings, Orders, and Judgements, 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.

Limitation of Actions for Matters done under Revenue Acts.

LXXIII. And be it further enacted, That in case any Action or Suit shall be brought and commenced against any Person or Persons for any Matter or Thing by him or them done in the Execution or by Reason of any Act or Acts in Force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, such Action or Suit shall be commenced within Three Calendar Months after the alledged Cause of Action shall accrue, and shall be laid in the proper County where such alledged Cause of Action shall have arisen, and the Defendant or Defendants in such Action may plead the General Issue; or in case the Action shall be an Action of Replevin, may avow generally that he or they took the Goods in the Declaration mentioned, as an Officer or Officers appointed by or acting under the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, as the Case may be, and may give such Act or

—General Issue;—Treble Costs;—

Acts, and the special Matter in Evidence, at any Trial to be had thereon, and that the same was done in pursuance of and by Authority of such Act or Acts; and if a Verdict shall pass for the Defendant or Defendants, or if the Plaintiff or Plaintiffs shall become nonsuited, or discontinue his, her, or their Action or Prosecution, or if Judgement shall be given against such Plaintiff or Plaintiffs upon Demurrer or otherwise, then such Defendant or Defendants shall have Treble Costs against such Plaintiff Plaintiffs: Provided always, that such Officer or Officers, his or their Attorney or Attornies, shall, at least Fourteen Days before such Trial, in case such Officer or Officers shall on such Trial give any Record or Records in Evidence, give Notice in Writing to the Plaintiff, or his or her Attorney, what Record or Records he or they intend to give in Evidence on such Trial.

Notice by Defendant of producing any Record.

Notice of Trial in all such Actions.

LXXIV. And be it further enacted, That in all such Suits and Actions for any Matter or Thing done in the Execution or by Reason of any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, the Plaintiff or Plaintiffs in every such Suit or Action, shall give Notice of Trial at least Twenty Days before the Trial of any such Action or Suit, to the Defendant or Defendants, or his or their Attorney or Attornies, and that in like Manner if the Trial of any such Suit or Action shall be brought on by Proviso, the like Notice shall be given by such Defendant or Defendants to the Plaintiff or Plaintiffs, and his or their Attorney or Attornies.

Commissioners of Customs and Excise empowered to take Lands for Light-houses.

LXXV. And whereas it is necessary that the said Commissioners of Customs and Port Duties, and the said Commissioners of Inland Excise and Taxes respectively, should be enabled to take Lands and Tenements for building Houses, Offices, Warehouses, Lighthouses, Watch Houses, or other Accommodations for the Business of the Revenue; be it enacted, That it shall be lawful for all Persons, Bodies Politick and Corporate, Tenants in Tail, Tenants for Life, Infants by their Guardians, and the Guardians and Committees of Lunaticks and Idiots, Femes Covert with their Husbands, by Leases or Deeds indented and inrolled, to demise for any Term of Years to His Majesty, or to the said Commissioners respectively for the Time being, or to such Person or Persons as the said Commissioners respectively, or any Three of them respectively, shall appoint, in Trust, and to and for the Use of His Majesty, any Lands not exceeding in any one Place Six Acres, Plantation Measure, with the Tenements thereon, together with such Passage or Road as may be necessary to such Buildings, not exceeding Twenty-one Feet in Breadth, without Fine or other Consideration, save only the yearly Rent reserved: Provided always, that if such Land be any Part of any Fair, Green, or Market Place, or within the Precincts of any City, Town Corporate, Borough, or Manor, having a Right to return Citizens or Burgesses to Parliament, or of any Quay, Pier, or Dock, or any Part of any Town or Village actually built upon any Part of a Demesne, or of any Lawn, Garden, Orchard, Yard, planted Walk, or Avenue to a House, or of any Park or Paddock for Deer, not more of such Land shall be demised than is absolutely

lutely neceſſary for ſuch Purpoſes as aforeſaid: Provided always, that no Officer or Officers, or other Perſon or Perſons, reſiding on or inhabiting ſuch Lands or Tenements ſo taken, ſhall have, acquire, or exerciſe any Right of voting for Members to ſerve in Parliament for or by reaſon of ſuch inhabiting or Reſidence.

Power for compelling Perſons to diſpoſe of Lands.

LXXVI. And, in caſe any Perſon or Perſons ſhall refuſe to demiſe ſuch Lands or Tenements as aforeſaid, for the Purpoſe of building Lighthouſes only, to the ſaid Commiſſioners of Cuſtoms and Port Duties, or to the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or to ſuch Perſon or Perſons as the ſaid Commiſſioners reſpectively, for the Time being, or any Three of them reſpectively ſhall appoint, or in caſe any Difference concerning the Rent for any Lands or Tenements ſhall ariſe between the Perſons intereſted therein and the ſaid Commiſſioners reſpectively, or the Perſon or Perſons to be appointed as aforeſaid; be it enacted, That the ſaid Commiſſioners reſpectively, or ſuch Perſon or Perſons ſo appointed as aforeſaid, may apply to the Juſtices of Aſſize at the next General Aſſizes to be holden for the reſpective Counties, Towns, and Cities where ſuch Grounds ſhall reſpectively lie; or in caſe ſuch Grounds ſhall lie in the County of *Dublin*, or County of the City of *Dublin*, then the ſaid Commiſſioners reſpectively, or ſuch Perſons may apply to the Chairman of the Seſſions of the Peace at the next General Seſſion or Adjournment thereof, to be held in and for the ſaid County, or to the Recorder of the County of the City of *Dublin*, as the Caſe may be; and the Juſtices of the ſaid Aſſizes, or Chairman of the ſaid Seſſions, or Recorder reſpectively, ſhall, upon Application, cauſe a Jury to be then and there impannelled by the Sheriff of ſuch County, and cauſe ſuch Jury to be ſworn well and truly to aſſeſs the Value of ſuch Lands or Tenements, and the Rent to be given for the ſame, to the reſpective Proprietors and Occupiers thereof, according to their reſpective Intereſts therein; and the reſpective Parties ſhall have their lawful Challenges; and the ſaid Jury being ſo ſworn, ſhall, after Evidence on Oath given to them, by their Verdict aſcertain the Rent to be paid for ſuch Lands or Tenements to the reſpective Proprietors and Occupiers thereof, according to their reſpective Intereſts therein, and the ſaid Juſtices or Chairman, or Recorder reſpectively, ſhall give Judgement thereon, which Verdict and Judgement ſhall be concluſive, and finally bind all Parties; and after ſuch Verdict and Judgement, the ſaid Commiſſioners, or ſuch Perſon or Perſons as they or any Three of them ſhall appoint, ſhall hold and enjoy ſuch Lands or Tenements for the Uſe of His Majeſty, during ſuch Term as the ſaid Commiſſioners ſhall judge neceſſary for the Purpoſes aforeſaid, paying for the ſame ſuch yearly Rent as ſhall be adjudged in Manner aforeſaid; and all Rents to be awarded by any Jury for ſuch Lands or Tenements, ſhall be duly paid by the Collectors of the Diſtricts in which the Lands reſpectively lie, to the Perſons entitled to receive the ſame; Provided always, that Notice in Writing ſhall be ſerved upon the Perſon or Perſons intereſted in ſuch Lands or Tenements, or left at his or their laſt Place of Abode, Thirty Days at leaſt before the ſaid Aſſizes or Seſſions of the Peace, or Adjournment thereof, ſpecifying the Lands and Tenements intended to be valued, and that Application will be made to the Juſtices, Chairman, or Recorder aforeſaid, as the Caſe may be, to have ſuch Lands

and

and Tenements valued as aforesaid, and that due Proof be made at such Assizes or Sessions of the Service of such Notice.

Security for smuggled Goods declared void as between the Parties.

LXXVII. And be it further enacted, That every Contract, Note, Bill, Bond, Judgement, Mortgage, or other Security whatever, entered into, made, given, or executed by any Person or Persons, where the Whole or any Part of the Consideration of any such Security shall be for any Goods, Wares, or Merchandize, subject and liable to any Duty on the Importation thereof, or to any Duty of Excise, or to any Duty whatever, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, and on which such Duties shall not be fully paid or satisfied, or which shall have been illegally imported, shall, as between the Parties to any such Security, and as to all and every Person and Persons having Notice that any such Security was entered into, made, given, or executed for Goods, Wares, or Merchandize, the Duties on which were not fully paid or satisfied, or which were illegally imported, be utterly void to all Intents and Purposes whatsoever.

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

LXXVIII. And be it further enacted, That in every Case in which an Oath or Affidavit is by this Act, or any other Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, required to be taken or subscribed, if the Person required to take or subscribe the same shall be a known *Quaker*, then and in every such Case the Officer or Officers empowered by Law to administer such Oath, or to take such Affidavit, shall, in lieu thereof, administer and receive the solemn Affirmation of such known *Quaker*; any Act or Acts to the contrary notwithstanding.

Officers required to administer Oaths, empowered so to do Penalties on Perjury.

LXXIX. And be it further enacted, That in all Cases where any Affidavit, Oath, or Affirmation, is by this Act or any Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, required and directed to be taken or subscribed, or to be administered or received, it shall and may be lawful for the Officer or other Person or Persons by or before whom such Oath or Affirmation is required to be administered, taken, or subscribed, and such Officer or other Person or Persons is and are hereby authorized, empowered, and required, to administer and receive such Oath or Affirmation accordingly; and if any Person who shall take or subscribe any such Oath or Affirmation shall wilfully and knowingly swear or affirm falsely therein, every such Person, being duly convicted thereof, shall suffer the Pains and Penalties to which Persons guilty of wilful and corrupt Perjury are or shall be subject by any Law in force in *Ireland*; and if any Person shall corruptly procure or suborn any other Person or Persons to swear or affirm falsely in any such Oath, Affidavit, or Affirmation, every such Person, being duly convicted of such procuring or suborning, shall, for every such Offence, incur and suffer such Penalties, Forfeitures, Pains, and Disabilities, as Persons convicted of Subornation

Subornation of Perjury are reſpectively liable unto by any Law in force in *Ireland*.

All Penalties under Revenue Laws ſhall be payable in *Britiſh* Currency; recoverable under this Act (See ſ. 8, 9.) Cuſtoms and Exciſe Acts, 14, 15 Car. 2. c. 8.

LXXX. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures, inflicted by this Act, or any other Act or Acts in force in *Ireland*, relating to the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall be paid and recovered in *Britiſh* Currency; and ſhall and may be ſued for, recovered, and levied, and applied in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities, as are preſcribed, directed, and appointed, by this Act, or in and by the ſaid Act made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled, *An Act for ſettling of the Excize or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or in and by the ſaid Act of Parliament made in *Ireland* in the ſaid Fourteenth and Fifteenth Years of His ſaid late Majeſty King *Charles* the Second, intituled, *An Act for ſettling the Subſidie of Poundage, and granting a Subſidie of Tunnage and other Sums of Money unto His Royal Majeſtie, His Heirs and Succeſſors, the ſame to be paid upon Merchandizes imported and exported into or out of the Kingdom of* Ireland, *according to a Book of Rates hereunto annexed*, or in and by any other Act or Acts in force in *Ireland*, relating to the ſaid Revenues, Matters, and Things, or either of them, as fully and effectually, to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in this Act; with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as is provided in and by the ſaid Act of Exciſe, or by this Act, or by any other Act or Acts in force in *Ireland*, relating to the ſaid Revenues, Matters, and Things, or either of them.

Forfeitures and Offences incurred or committed before September 29, 1806, ſhall be proceeded for under exiſting Acts.

LXXXI. And be it further enacted, That all Fines, Penalties, and Forfeitures, incurred, and all Offences whatſoever committed before the Twenty-ninth Day of *September* One thouſand eight hundred and ſix, under any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, relating to the Revenues of Cuſtoms and Port Duties, or to the Revenues of Inland Exciſe and Taxes reſpectively, and all Trials and Informations relating to ſuch Penalties, Fines, Forfeitures, and Offences, ſhall be recovered, and ſhall be heard, tried, and determined, and proceeded in, in ſuch Manner as the ſame might have been recovered, heard, tried, determined, and proceeded in, if this Act had not been had or made; and that the ſeveral Acts relating to the ſaid Revenues, or either of them, in force in *Ireland* at the Time of the paſſing of this Act, ſhall, as to all ſuch Fines, Penalties, Forfeitures, and Offences, Trials, and Informations, be and continue in force until ſuch Fines, Penalties, and Forfeitures ſhall be recovered, and until ſuch Offences ſhall be finally heard, tried, and determined, according to the Proviſions, Directions, and Regulations, in the ſaid Acts, or any of them reſpectively contained.

Commencement of the Act

LXXXII. And be it further enacted, That this Act shall commence and take Effect upon and from the Twenty-ninth Day of *September* One thousand eight hundred and six.

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